

## United States Department of the Interior

NATIONAL PARK SERVICE  
1849 C Street, N.W.  
Washington, D.C. 20240




July 20, 2023



Property: **Wiley W. Lowrey House, 1212 Classen Drive, Oklahoma City, OK**  
Project Number: **41569, Part 2**  
Appeal Number: **1663**  
Action: **Final Administrative Decision**

Dear 

I have concluded my review of your appeal of the September 1, 2022 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 – Description of Rehabilitation application for the property cited above (the Decision). The appeal was initiated and conducted in accordance with Department of the Interior regulations [36 C.F.R. part 67] governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and , for meeting with me via videoconference on January 26, 2023, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented as part of your appeal and additional research I conducted, I have determined that the proposed rehabilitation of the Wiley W. Lowrey House, including the demolition of the historic Garage, as well as the impacts of the new construction of the Villa Teresa Residences are not consistent with the historic character of the property and its environment and thus, does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). Accordingly, I hereby affirm the denial of certification issued by TPS in the Decision.

The historic Wiley W. Lowrey House and Garage were constructed in 1922 and served as the residence for the Lowrey family from 1925 to 1970. The Carmelite Sisters purchased the

property in 1970 and converted the house into a pre-school and it functioned as such until 2012 when the Villa Teresa School closed. Constructed in the Italian Renaissance Revival Style, the home, was one of several large and distinctive homes within northwest Oklahoma City. The Lowrey home, similar to other homes in this once upscale suburban neighborhood; was characterized by a spacious back yard with an associated two-story Garage located approximately 60 feet from the back of the home. The two-bay Garage was intentionally designed to be compatible with the Lowrey House and included such character defining features as a second-floor apartment, numerous upper story windows, chimneys, a hipped-roof, wooden brackets within the soffits, and stucco walls designed to be similar in design as the main house. Historically the main house and Garage were part of the same rectangular parcel separated by open space that served as the back yard for the home.

The Lowrey House rehabilitation tax project (NPS Tax Project #41569) proposes to convert the former home/pre-school into a boutique hotel. The original Part I certification for this project (NPS Project #41569), was issued by TPS on July 10, 2020, and included the Lowrey House as well as the adjacent 1951 Villa Teresa School building as the ‘certified historic structures.’ However, TPS determined through subsequent review of the different ownership parcels as well as other additional information that *“the Part I certification should have included **both the house and the garage** as they were historically, functionally related. Both are considered “certified historic structures” for the purposes of NPS certification and the tax incentives program.”* Furthermore, TPS determined that due to the fact that the Villa Teresa School Building was within the period of significance for the Villa Teresa School and Convent Historic District (1917-1967); and because the Lowrey House and Garage were not within this period of significance; that the School Building be regrouped/repackaged with a separate NPS Tax Project #41294, which includes all the buildings associated of the former Villa Teresa School and Convent. I concur with TPS’s determination/recommendation for both these actions.

In my review of the appeal, I considered the overall impact of the rehabilitation in the context of the scope of review described in the preamble to the Standards which states in part that reviews will, *“encompass the exterior and the interior of historic buildings... and the building’s site and environment, as well as attached, adjacent, or related new construction.”* [36 C.F.R. § 67.7(a)]. Unfortunately, as noted by TPS, *“the historic garage was demolished; two new buildings, a detached one-story garage, and a two-story building with garages on the ground floor attached to a three-story condominium building that is part of the new development (which extends on to an adjacent portion of the overall school property) were built on the historic site.”*

Regarding your claim that you should not be held responsible for prior work undertaken by previous owners or third parties, even you acknowledge facts that demonstrate the overlapping beneficial ownership, management, and control of the multiple entities involved in this rehabilitation. For example, you acknowledged that Ms. Marva Ellard has been engaged with

this project from inception and has always played (and continues to play) a significant role in all aspects of the redevelopment of the Villa Teresa School and Convent site. To this point, Ms. Ellard serves as principal partner/manager within all three entities engaged with the redevelopment of the Villa Teresa School & Convent site: Villa Teresa Investments LP (VTI), Villa Teresa Opportunity Zone Investments LP (VTOZI), and Villa Teresa Residences LP (VTR). During the appeal meeting, you noted that Ms. Ellard is not a majority partner/owner within VTOZI, or the other two entities involved with the Villa Teresa site. While this may indeed be true, Marva Ellard is nevertheless a key partner, manager, and key preservation leader for all aspects of the overall project; specifically with regard to the two Federal Tax Incentive projects associated with the Villa Teresa site: the Wiley W. Lowrey House (Tax Project #41569) and the Anderson Residences, Villa Teresa Convent & School (Tax Project #41294). Ms. Ellard also serves as partner for the Villa Teresa Residences.

*The Villa Teresa Hotel and Residential Redevelopment Project Economic Development Agreement*, dated January 19<sup>th</sup>, 2020, is a key financing document for the overall Villa Teresa project and includes all three legal entities in the agreement: Villa Teresa Investments, LP; Villa Teresa Opportunity Zone Investments, LP; and Villa Teresa Residences, LP. The signatory for all three legal entities is clearly indicated as Ms. Marva Ellard. To further illustrate the role of Ms. Ellard, page 2, paragraph 3 & 4 of the agreement, state “*the Villa Teresa properties were subsequently acquired by limited partnerships managed by Marva Ellard, C. Jarrod Rogers and Billy Woodring, who purchased the property with the specific intent of retaining the historic structures by repurposing the former Villa Teresa historical buildings and properties into a boutique hotel and using other parts of the property to construct new residential structures consistent with the surrounding neighborhood; and WHEREAS, earlier this year, City staff received a request from Villa Teresa Investments, L.P. and Villa Teresa Opportunity Zone Investments, L.P. (collectively the “Hotel Developers”) whose principal partners are managed by Marva Ellard and C. Jarrod Rogers and from Villa Teresa Residences, L.P., (the “Residential Developers”) whose principal partners are managed by Marva Ellard and Billy Woodring, (jointly referred to as the “Developers”) seeking assistance in development financing...*” Marva Ellard has clearly been involved with this project from the beginning and plays a major role.

You further acknowledged during the appeal meeting that the Lowrey Garage was split from the main Lowrey House parcel via a 2019 “property split agreement.” This apparently was designed to facilitate the development of the garage property as part of the adjoining parcel for new multi-story residential units. From documentation and information that I have reviewed, Ms. Ellard was indeed engaged with and/or participated in this and other “property split agreements” with the expressed purpose of facilitating the overall development and rehabilitation of the Villa Teresa School, Convent, and Lowrey House site. From the local newspaper and business publications covering the redevelopment of the Villa Teresa property, to the warranty and quit claim deeds facilitating the various transactions of the project, to information noted in *The Villa*

*Teresa Hotel and Residential Redevelopment Project Economic Development Agreement*, Ms. Ellard has guided the efforts to rehabilitate the Villa Teresa School. I am in concurrence with TPS in their statement that *“the entire property is being redeveloped as part of one planned, overall redevelopment project; the three entities have overlapping beneficial ownership, management, and/or control.”* Ms. Marva Ellard’s involvement demonstrates this overlapping beneficial ownership, management, and/or control of the Villa Teresa School, Convent and Lowrey House. From the initial purchase of the Villa Teresa property, Ms. Ellard has been a key player in not only the Lowrey House project, but also of the overall Villa Teresa redevelopment.

To your contention that VTOZI LP had no role in *“the subdivision of the overall property into separate parcels and determination of those parcel boundaries;”* the fact that Ms. Marva Ellard is a partner in each of the three entities (VTOZI LP, VTI LP, and VTRI LP) indicates that she did indeed have a role and shared interest in determining how the parcels were ultimately divided and/or separated amongst these entities. Moreover, based upon the additional plat information submitted during and after the appeal meeting, it became clear that the Lowrey House rehabilitation project is integral and dependent upon other aspects of the overall Villa Teresa redevelopment. The Villa Teresa School & Convent Buildings, the Lowrey House, and the new residential units all function as a single development. The common functional access points, cross-accessibility paths, and the fact that the new residence and garage construction immediately to the rear of the Lowrey House are constructed on “zero-lot lines” with no property setback infer that this was indeed a planned development encompassing all buildings on the former Villa Teresa site. Regardless of ownership, management and control, the regulations are clear in stating that considerations *“are not limited to, the facts and circumstance of each application and (i) whether previous demolition, construction or rehabilitation work irrespective of ownership or control at the time was in fact undertaken as part of the rehabilitation project for which certification is sought,”* [36 C.F.R. § 67.6(b)(2)(i)].

Additionally, construction of the Villa Teresa Residences as well as demolition of the historic Lowrey Carriage House/Garage were clearly underway in 2019, yet the initial Part 2 application for the rehabilitation of the Lowrey House was not received by the National Park Service until March 24, 2020. As a result, the related new construction (and subsequent Lowrey House Carriage House/Garage demolition) was substantially underway/complete before TPS had a chance to review the proposed work. The regulations state, *“Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.”* [36 C.F.R. § 67.6(a)(1)].

Regarding the proposed work on the historic Lowrey House itself, the treatment of both the exterior and the interior meets the Standards. However, the regulations state, *“a rehabilitation project for certification purposes encompasses all work on the interior and exterior of the*

*certified historic structure(s) and its site and environment, as determined by the Secretary, as well as related demolition, new construction or rehabilitation work which may affect the historic qualities, integrity or site, landscape features, and environment of the certified historic structure(s).”* [36 C.F.R. § 67.6(b) (emphasis added)].

Accordingly, I concur with TPS that the demolition of the historic Garage violates Standard 2, which states, “*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*” The removal of the historic Garage with its interior spaces, exterior features, and finishes alters and destroys the historic setting of the Lowrey House, its yard, and overall environment. When paired with the cumulative effect of the inappropriate massing and scale of the new residential construction, the site and environment is further impaired. TPS further determined that the project violates Standard 6, which states, “*Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*” I concur with TPS’s determination. The demolition of the historic Lowrey Garage did not culminate in the accidental toppling of the last singular masonry wall left standing; rather the demolition was a systematic dismantling of the building, feature by feature, until the structure disappeared. I concur with TPS that there was not sufficient documentation to substantiate the removal of the individual building components with their character defining features such as windows, doors, chimneys, eave brackets, stairs, flooring, stucco, roofing, structural members, and masonry walls. These were all character defining features that were designed to match the Lowrey House itself. Since the demolition of the Garage took place prior to the submission of the Part II application, all work was undertaken without NPS’s review and approval; thus, putting the developer fully at risk.

The new construction and site modifications to the historic Lowrey House rear yard severely compromise the historic site, setting, and environment of the property; and although it is clearly differentiated from the old, it is not compatible with the massing, size, scale, and architectural features of the historic Lowrey House. Consequently, I concur with TPS that the new construction violates Standard 9, which states, “*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*” TPS determined that “*in terms of the site itself, the backyard of the Lowrey House has been completely changed. While a driveway to access the historic garage did occupy part of the open space between the house and the garage, the open space of the rear half of the lot has now been completely transformed with new buildings and pavement, visually no longer the backyard of the Lowrey House, but appearing to be part of the adjacent condominium development. The*

*redevelopment of the rear half of the site is incompatible with the historic character of the property.*” Construction of the new one, two, and three-and-a-half-story condominium townhomes and garages wrap the historic Lowrey House closely to the north and to the east. The cumulative effects of demolishing the certified historic Lowrey Garage; wholesale paving of the former rear yard/open space; and the severe encroachment by the new construction and concrete pavement upon the Lowrey House has substantially altered the historic character of the property. The size, scale, and massing of the new buildings, rather than being deferential, overwhelm the scale and massing of the Lowrey House, making it diminutive on a site it once dominated. The three-and-a-half-story height of the new residential buildings to the east rise well above the two-story Lowrey House.

Finally, I note that, although the Oklahoma State Historic Preservation Office recommended that the project meet the Standards, the National Park Service is not bound by SHPO recommendations. The regulations state that, “*Recommendations of States with approved State programs are generally followed, but by law, all certification decisions are made by the Secretary, based upon professional review of the application and related information. The decision of the Secretary may differ from the recommendation of the SHPO.*” [36 C.F.R. § 67.1].

I have determined that the overall impact of the completed work, which includes the demolition of the Garage, as well as the related new construction to the north and east of the Lowrey House has significantly compromised the historic character of the property, its site and environment, and thus fails to meet the Standards. I hereby affirm TPS’s September 1, 2022 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS’s September 1, 2022 Decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

**Michael**  
**W Miller**

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Michael W. Miller, AIA  
Chief Appeals Officer  
Cultural Resources

cc: OK SHPO  
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