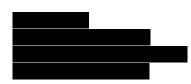
STATUTENT OF THE ROOP

United States Department of the Interior

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



February 22, 2024



PROPERTY: Eppstein Building (ABC Flag), 212 South Main Street, Fort Worth, TX PROJECT NUMBER: 40709, Part 3 APPEAL NUMBER: 1674 ACTION: Final Administrative Decision

Dear

I have concluded my review of your appeal of the May 2, 2023 Decision by Technical Preservation Services (TPS), National Park Service, denying certification of Part 3 – Request for Certification of Completed Work 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 for meeting with me via videoconference on June 29, 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 as well as your follow-up photographs, I have determined that the completed rehabilitation of the Eppstein Building, located at 212 South Main Street, is not consistent with the historic character of the property and that the rehabilitation of the building does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the denial of certification of the Part 3 – Request for Certification of Completed Work application issued in the TPS Decision of May 2, 2023.

Known as the Eppstein Building, the two-story structure at 212 South Main Street was constructed circa 1920. Located at the corner of South Main Street and West Daggett Avenue, the primary east and south elevations each consist of three bays of storefront windows above a painted cast stone base. The southeast corner of the building is recessed for the commercial entry; the west end of the ground floor has punched window and door openings with an overhead garage door accessing the rear interior space. The upper floor is defined by punched masonry openings with hung windows. The proposed work on the building included exterior masonry repair, replacement of non-historic windows and storefronts, and removal of non-historic finishes throughout the interior of the building. The upper floor was to be built out for office tenant space, and the two first floor spaces would be prepared for future tenants.

TPS indicated in their May 2, 2023 denial letter that there was one significant issue with the completed work that caused the project to violate Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Additionally, there was a secondary problematic issue noted by TPS that caused the project not to meet Standard 2. However, in my opinion, this secondary issue, while problematic, did not rise to the same level of causing the project as a whole not to meet the Standards. The primary problematic issue from my review is the construction of glass block partitions that obscure the full height of the display windows as well as the windows at the main entry area. TPS states "Visibility through storefront windows into historic commercial spaces is a character-defining feature, signifying the building's historic use, that must be retained. Obscuring the storefronts and historic interior commercial space with permanent partition systems alters the historic character of the building and therefore does not meet Standard 2. Both the visual intention of the partition as well as the material utilized are incompatible with the historic building." I concur with TPS on the issue of the glass block obscuring the full height storefront windows. TPS goes on to outline their concern associated with the secondary issue, which is the "unfinished and/or deteriorated" appearance of the cast stone base around the exterior of the building, "the completed rehabilitation work partially removed paint from the historic cast stone but was unable to completely clean the paint coating from the masonry features. The result is a level of finish that appears deteriorated and incomplete...this work also does not meet Standard 2, as it creates an incompatible character on the primary elevations of the building." I view the uncleaned masonry base as far less significant and not an issue in determining whether the project as a whole meets the Standards.

As just noted, my review focused on the singular issue related to the construction of the glass block panels over the commercial storefront windows. I carefully read through the project files as well as reviewed the pre-rehabilitation and post-rehabilitation photos. My review considered the appeal presentation itself, the project timeline, the building history, and the project notes from the back-and-forth discussions between the owner and TPS.

I considered 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.*" Altering significant character defining features as part of the rehabilitation when these features could have been easily retained and preserved is problematic. During the appeal meeting, you specifically requested a "waiver" on the issue of the glass block and their inappropriate treatment of obscuring the commercial storefront windows. The regulations state, "All elements of the rehabilitation project must meet the Secretary's ten Standards for Rehabilitation (§ 67.7); portions of the rehabilitation project not in conformance with the Standards may not be exempted." [36 C.F.R. § 67.6(b)(1)]. While certain aspects of the project, both within the interior and on the exterior of the building received treatments more in keeping with the Standards, the construction of the glass block panels around the entryway cannot be overlooked. This inappropriate treatment is not in conformance with the Standards.

I understand and appreciate your willingness to explore options to mitigate the impact of the glass block by removing, altering, or redesigning the panels; but my understanding is that the tenant is unwilling to make changes that would significantly reduce or alter the placement of the glass block over the storefront windows. This is indeed unfortunate, as this is the issue causing your project not to meet the Standards.

In summary, I find the completed rehabilitation does not meet Standard 2 of the Secretary of the Interior's Standards for Rehabilitation due to construction of the glass block walls/panels within the commercial storefront of the building. The glass block panels alter one of the most significant character defining

features of the commercial building—that of the commercial storefront windows. Accordingly, I affirm the denial of the Part 3 certification issued by TPS in its May 2, 2023 Decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the May 2, 2023 Decision that TPS issued 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,



Digitally signed by Michael W Miller Date: 2024.02.22 10:57:03 -05'00'

Bureau Historical Architect & Chief Appeals Officer Cultural Resources

cc: SHPO-TX IRS