



## United States Department of the Interior

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



April 9, 2024

Property: **Garden Court Plaza, 4701-4729 Pine Street, Philadelphia, PA**  
Project Number: **46043, Part 2**  
Appeal Number: **1677**  
Action: **Final Administrative Decision**

Dear \_\_\_\_\_ :

I have concluded my review of your appeal of the July 20, 2023 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, \_\_\_\_\_ for meeting with me via videoconference on August 31, 2024, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented at your appeal, the follow-up photographs submitted after the appeal meeting, as well as the additional research conducted, I have determined that the proposed rehabilitation of the Garden Court Plaza is consistent with the historic character of the property and meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Accordingly, I hereby reverse the denial of certification issued by TPS in the Decision.

Located in West Philadelphia, Garden Court Plaza is comprised of a two-level parking garage, constructed in 1928, and a 13-story Art-Deco style apartment building constructed in 1929. The building and garage were designed by locally significant architect Ralph B. Bencker, under the direction of Clarence Siegel, the principal developer of the 1920's Garden Court residential neighborhood. Bounded by 47<sup>th</sup> Street, 48<sup>th</sup> Street, Pine, and Spruce Streets, Garden Court Plaza was to be the concluding project of the planned residential Garden Court neighborhood.



Although the full vision of Siegel's plan for the Garden Court Plaza block never materialized, the high-rise Garden Court Plaza apartment building and connecting garage represent one of the earliest integrations of the automobile into residential living and at the same time integration into the most exclusive 1920's Philadelphia neighborhoods. Garden Court Plaza is a contributing resource within the National Register listed Garden Court Plaza Historic District. The building is U-shaped with roughly thirteen bays wide and eight bays deep. The exterior facades are composed of a variety of masonry elements including red brick and limestone accents at the upper levels, and painted limestone at the ground level. Other character defining features include semi-circular balconies, fluted stone panels and limestone banding. The existing windows are double-hung aluminum replacement windows. The interior retains a significant amount of historic integrity, including the lobby, which has terrazzo flooring, marble and plaster wall finishes, fluted columns, and coffered ceilings. The associated two-level parking garage (one story with a basement) has a relatively intact four-bay terra cotta façade with unique mushroom shaped columns as support structure throughout both levels. Originally, the parking garage had a green roof terrace atop the second-floor garage roof.

The proposed project at the Garden Court Plaza, 4701-4729 Pine Street, updates the existing residential property into 192 apartment units by rehabilitating the existing thirteen-story apartment building and parking garage as well as constructs a new six-story addition on top of the two-level parking garage. Additional work includes the construction of a new swimming pool, fencing, retaining walls, landscape features, seating deck area, and dog park. The work on the historic Garden Court Plaza building and garage includes repointing and repair of existing limestone, brick masonry, and terra cotta panels. The rehabilitation includes widening of the existing loading dock door, installation of new horizontal louvers above the existing parking garage storefront, retention and repair of the existing non-historic aluminum windows.

The new addition on top of the parking garage provides for a new 88 foot high, six-story addition that provides an additional 215 apartment units. The new addition will be connected to the existing historic building along the west façade and only at the first and second level. The 11'-4" foot connector provides direct access between the new addition and the historic building and is set-back 34 feet from the front facing Pine Street façade. Interior work within the historic building includes retention and repair of the historic finishes and features within the lobby, and elevator lobby, retention of existing historic stairs and elevators, fit-out of first floor commercial spaces, retention of upper floor corridors, retention of existing wood trim, and retention of existing HVAC with modifications to upgrade fan coil units. Structural enhancements will be made at both levels of the historic garage to support the six-story addition; however, the multiple character-defining mushroom shaped support columns will be retained and repaired.

TPS found that the proposed rehabilitation did not meet the Standards, principally due to *"the proposal to construct a six-story addition on top of and covering the entire footprint of the historic parking garage."* TPS states that the project *"does not meet Standards 2, 5, and 9, which require that the historic character and distinctive features of a property be preserved, and that additions and new construction be compatible with an historic property. The addition's massing, size, scale, and location overwhelm and, therefore, are not compatible with the historic apartment building and parking garage and are out of character with the surrounding district."*

TPS further noted in their denial decision that the *“Pennsylvania State Historic Preservation Office requested on your behalf a preliminary review of the proposed addition in November 2022. NPS agreed to look at the proposal, but the information was never submitted.”* It should be pointed out, that NPS tax program regulations warn owners who proceed to undertake rehabilitation work without prior review and approval of NPS, do so at their own risk. Although, I am reversing the TPS denial for this project based upon my findings that the new construction and the project as a whole meets the Standards; I strongly urge the appellant to consider this advice for future endeavors; **proceeding with work without the communicative review/ approval process with NPS adds significant risk that the project will not be approved.**

My review began with rehabilitation of the thirteen-story historic apartment building to determine those extant historic character-defining features and spaces within it as well as proposed treatments for the building. TPS, in their denial decision, identified no problematic issues with any aspect of the rehabilitation related to the historic apartment building. I agree with TPS on this aspect of the project, as I found no problematic issues associated with the rehabilitation of the historic apartment building. Next, I reviewed the rehabilitation and new addition associated with the historic two-level parking garage connected to the apartment building. While there are several points with which I concur with TPS on, regarding the garage rehabilitation and associated new addition; I disagree with additional TPS identified issues, especially when those issues rise to the level of causing the entire project not to meet the Standards. During my review, I weighed the overall goals of the tax program, which includes preserving the most significant character defining features and spaces, as well as a goal of providing a finished project that meets present-day programmatic, building code, and life-safety requirements. Finally, I evaluated the reasons and rationale TPS issued the denial, specifically related to the construction of the new six-story addition atop the historic parking garage.

TPS, in their denial decision, determined that the key work item that precluded the project from meeting the Standards was the massing, scale, size, and location of the new six-story addition. One specific item, with which I am in agreement with TPS, was the inappropriate reference by the appellant to suggest that because Clarence Siegel had envisioned additional towers for the Garden Court Plaza in the 1920's, that this would justify the construction of multiple towers as part of this project. As stated by TPS, *“the historic intention to build towers is not precedent for construction of the proposed addition.”* I am also in agreement with TPS's conclusion that the mere 2-foot setback from the parapet wall of the parking garage to the front facade of the new six-story addition is inadequate and should have been greater. However, I do not agree that this inadequate set-back at this one particular location causes the entire project not to meet the Standards.

My evaluation of the project concludes that the Garden Court Plaza rehabilitation complies with the Standards. Regarding the new addition, I reviewed the issues identified by TPS as being problematic: the project's massing, scale, setbacks, and overall size and dimensions. I found that the height of the new addition is approximately 60 feet lower than the historic Garden Court Plaza Apartment Building (88 feet as compared to 149 feet). While the height of the new six-story addition is substantial, the fact that it remains approximately 60 feet lower than the historic apartment building alleviates my concern that the new addition “overwhelms” the existing

historic apartment building. In addition, I found that the new two-level “connector wing” is the only portion of the new construction that physically touches the historic thirteen-story historic building. It is a minimal 11 feet wide (and occurs only at two levels). This minimal connection by the new addition to the historic apartment building alleviates my concern that the new addition does irreparable harm and/or obscures the entirety of the west façade of the historic apartment building. Furthermore, the six-story stairwell/elevator wing, which separates the historic building from the main portion of the new addition, is setback approximately 32 feet from the front façade of the parking garage providing ample “breathing room” and distance between the historic apartment building and the new addition. The Pine Street (Front) facing wing of the new addition is setback approximately 40 feet from the west façade of the thirteen-story apartment building, also providing an ample setback between the addition and the historic apartment building. These setbacks allow ample visibility to the majority of the western façade of the historic apartment building at key vantage points along Pine Street. I do agree, however, with TPS’s conclusion regarding the inadequacies of the mere 2-foot setback from the parking garage parapet wall to the front facade of the new six-story addition. This 2-foot setback is shallow and should have been deeper to separate the new addition more fully from the garage parapet. However, I do not think that this singular setback destroys the historic character of the parking garage nor causes the entire project to not meet the Standards. The historic parking garage remains visible and completely intact from its most prominent view—along Pine Street. The appellant demonstrated through the submission of additional in-progress photographs that the character of the historic parking garage remains intact. The interior volume and character, including the flooring, ceiling and the key character-defining mushroom support columns have all been retained. The front four-bay terra cotta façade of the parking garage also remains intact and will be restored. It continues to function as it was originally designed, as parking garage; and the original front façade remains intact and visible.

In summary, I weighed the key denial issue raised by TPS; the compatibility of the new addition in terms of size, scale, and massing; and whether it overwhelmed the apartment building or destroyed the historic character of the garage. I weighed the impact of the new addition on the rehabilitation project as a whole, which includes the rehabilitation of both the existing thirteen-story apartment building and the two-level parking garage. Specific to the reasons stated by TPS, I evaluated the setbacks of the new addition, the rehabilitation treatments on both the exterior and interior the historic parking garage itself, the alteration of the garbage truck entryway (along Pine Street), and key vantage points and view sheds around the front and west facades of the apartment building. I examined whether the new addition destroyed or obscured the character-defining features of either the parking garage or apartment building and whether the cumulative impact of the TPS identified issues rose to the level of causing the entire rehabilitation to fail to meet the Standards. After reviewing the overall project, I determined that they do not. While certain aspects of the new addition (the minimal 2-foot setback of the addition from the Pine Street garage parapet wall, in particular) could have been carried out in ways more in keeping with the historic character of the building, I have determined that the cumulative work associated with the rehabilitation of the Garden Court Plaza, including the two-level parking garage and the thirteen-story apartment building, preserves the overall historic character of the property and is consistent with the Standards. Accordingly, I reverse the July 20, 2023 Decision by TPS.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's July 20, 2023 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  
Date: 2024.04.09  
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Michael W. Miller, AIA  
Chief Appeals Officer  
Cultural Resources

cc: PA SHPO  
IRS

