



United States Department of the Interior

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





February 22, 2024



Property: **Sam Herin Stable, 111 East 2nd Street, Madison, IN**
Project Number: **44810, Part 2/Part 3**
Appeal Number: **1675**
Action: **Final Administrative Decision**

Dear 

I have concluded my review of your appeal of the June 1, 2023 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 –Description of Rehabilitation/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 July 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, as well as the additional information you provided after the appeal, I have determined that the completed rehabilitation of the Sam Herin Stable is not consistent with the historic character of the property and that the rehabilitation does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the denial of certification issued in the TPS Decision of June 1, 2023.

The historic Sam Herin Stable is a two-story masonry building located in the middle of a commercial block in historic downtown Madison, Indiana. Built circa 1880, the building was originally constructed as a livery stable, later to be used as a bottle works facility, and most recently used as a myriad of warehouse-type uses. The building is contributing structure within the Madison Historic Landmark District, listed in the National Register of Historic Places in 2006.

The rehabilitation of Sam Herin Stable converts the former livery stable and warehouse space into a boutique hotel with nine guest rooms, a large open lobby, fitness room, and a rear exterior deck. At the start of the project, the building retained most character-defining features that gave the building its

open utilitarian feel, including the open-volume floors; concrete and wood flooring at the first and second floor respectively; exposed roof structure and support columns/posts; and a beaded boarded ceiling at the first level. The building also retained the exposed brick masonry walls, the front façade with its front carriage door opening. The historic carriage door had been removed at some point in the past and was not existing at the start of the project. In addition, most all windows were either missing or deteriorated beyond repair at the start of the project.

TPS in their denial decision found that the rehabilitation project did not meet the Standards:

“photographs show that historic features and finishes have been removed or altered, and conjectural features added, negatively changing the historic character of the building. TPS goes on to state, “At this property, the utilitarian nature of the concrete floor, exposed roof structure, exposed supporting posts, and beadboard ceiling are character-defining features for this historic property. Part 3 photographs show that the beadboard ceiling in the front half of the first floor was not retained, the concrete floor of the first floor was covered, the supporting posts were enclosed, the wood floor of the second floor was covered, and the ceiling of the second floor was furred out and covered....For this reason, the project does not meet Standard 2, which requires that historic spaces, features, and materials be retained and preserved. The loss of the historic finishes within the first-floor primary space, now in use as the lobby, in and of itself, causes the project not to meet the Standards. Regarding the project violating Standard 3, TPS indicates, “Photographs also show that conjectural features have been added to the new lobby space, including large boxed-out posts and drywall arches between each structural bay, reaching from the front wall along the right-hand side of the lobby to the rear. In addition, decorative tile.... has been added to what was historically a concrete floor, and the hotel entry features a large new canopy on the exterior which is out of character with the building and obscures architectural features.” TPS goes on to list other treatments that diminish the historic character of the building, including the storefront infill being incompatible; the original second-floor ceiling being covered over; and the addition of a rear deck.

My decision to affirm the TPS denial decision is ultimately based on two key denial issues cited by TPS: significant character-defining features that were either removed or altered at the first-floor level; and secondly (and unfortunately), the fact that the utilitarian character of this first-floor level was changed by adding inappropriate conjectural architectural features. I do not agree with several other reasons cited as denial issues by TPS, as discussed below.

My review began with a holistic approach of the entire project to gain an understanding of the extant historic character-defining features as well as proposed treatments that would rehabilitate or preserve those features or spaces associated with the building. I weighed the goals of the tax program, which is to preserve the most significant character defining features and spaces, with the overarching goal to provide a building that meets present-day programmatic, building code, and life-safety requirements. Finally, I evaluated the basis for the denial issues described in the TPS Decision.

I found certain components of the project in accordance with the Standards and disagree with issues TPS raised regarding certain exterior treatments on the building: including the installation of new windows, the storefront and canopy, and the inclusion of a rear deck. The historic windows were either missing or beyond repair and have been replaced with new compatible windows; the rear deck is not visible from any primary or secondary viewsheds; and while the new entry canopy could have been more sensitively placed so as not to impact the existing arch, it meets a basic functional need for cover at the hotel entry. Lastly, regarding the second-floor wood ceiling, the installation of the wooden planking-system, is not a dropped ceiling and maintains the openness and volume of the second floor.

Furthermore, it provides the basic purpose of allowing the space to be made more energy efficient by concealing needed thermal upgrades. I feel that the overall historic character of the second floor has been maintained.

However, I must also consider 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.”* I must also consider Standard 5, which states, *“Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.”* Removing significant interior character defining features as part of the rehabilitation when these features should have been retained and preserved is problematic. 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 most aspects of the exterior of the Sam Herin Stable received treatments more in keeping with the Standards, the removal of key character-defining features on the interior, which are key to the building’s historic utilitarian character of a livery stable/warehouse, violate Standard 2 and 5: removal of the wooden beadboard ceiling; altering/covering over the simple exposed support posts; removal/covering over of the utilitarian concrete floor. Considering the importance of these character-defining features in conveying the vernacular utilitarian character of the building as a whole, their removal cannot be overlooked.

Additionally, with regard to the removal of significant features on the interior of the building, I considered the preamble to the Standards in the regulations which states that, *“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)]. Thus, the treatments of interior and exterior features are given equal weight in assessing compliance with the Standards. The removal of significant character defining features on the interior of the building clearly contravenes this requirement.

Standard 3 states, *“Each property will be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or elements from other historic properties, will not be undertaken.”* As noted in the denial by TPS, the concealment of the simple wooden support posts/columns by installing larger, more highly ornately detailed columns; the covering over or removal of the wood beadboard ceiling with a more highly finished plaster/sheetrock finish; and the installation of a patterned ceramic floor tile; all contribute to changes that create a false sense of history. When these changes are viewed together, they are not in keeping with what was once a utilitarian livery stable and/or warehouse type space.

Lastly, TPS indicated in their denial, that unfortunately, the work on the Sam Herin Stable was complete prior to NPS having the opportunity to comment on the scope of the proposed work. As the 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. Unfortunately, in the case of this project, it appears that proceeding with work without the communicative review/ approval process could have been a contributing factor in the project not meeting the Standards.

In summary, I find that the rehabilitation of the Sam Herin Stable does not meet Standards 2, 3, and 5 of the Secretary of the Interior's Standards for Rehabilitation due to the removal of significant interior character-defining features and materials and the addition of conjectural architectural features that create a false sense of history. Accordingly, I affirm the denial of the Part 2 –Description of Rehabilitation/Part 3 – Request for Certification of Completed Work certification and issued by TPS in its June 1, 2023 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's June 1, 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
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Michael W. Miller, AIA
Chief Appeals Officer
Cultural Resources

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