

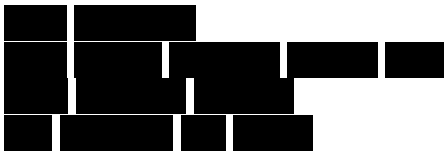


United States Department of the Interior

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



March 24, 2025



Property: **470 West 2nd Street, Elmira, NY**
Project Number: **42688, Parts 2 & 3**
Appeal Number: **1697**
Action: **Final Administrative Decision**

Dear [REDACTED] [REDACTED]

I have concluded my review of your appeal of the August 13, 2024 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 – Description of Rehabilitation and Part 3 – Request for Certification of Completed Work applications 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 the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and [REDACTED] [REDACTED] for your participation in the appeal meeting on September 23, 2024, 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 the additional information submitted at my request, I have determined that the rehabilitation of 470 West 2nd Street is not consistent with the historic character of the property and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the Decision of August 13, 2024. The issues identified in the Decision include the installation of new vinyl siding and windows and the removal and replacement of historic doors, trim, and flooring.

This two-story corner building was constructed in 1876 in an Italianate style featuring a flat roof, wood siding, and a cornice supported by paired brackets on the primary façade. The exterior is visually divided with the southern half of the building featuring historic commercial storefront windows below a bracketed storefront cornice. A similar

commercial storefront is located on the side of the building facing Walnut Street. The northern half of the structure has an appearance more consistent with a residential building with a recessed front porch spanning the first-floor level.

Prior to the current rehabilitation project, the wood siding had been replaced with vinyl siding and wood windows had been replaced with vinyl windows. Residential use was limited to the upper level, and the first-floor level was combined into a single commercial rental space. The building at 470 West 2nd Street was certified as contributing to the significance of the National Register listed Near Westside Historic District on January 6, 2021.

This rehabilitation project reestablished residential use on the first-floor level on the north side of the structure, limiting the commercial space to one-quarter of the building and creating 3 separate apartment units. An incomplete Part 2 – Description of Rehabilitation application was received by the National Park Service in November 2020 and subsequently placed on hold for additional information. A completed application was received on April 2, 2024, after work had been completed. Regulations governing this program 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)].

In the Decision, TPS found that the project as completed fails to meet Standards 2, 5, 6, and 9 of the Standards for Rehabilitation which state,

Standard 2: 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.

Standard 5: Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.

Standard 6: 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.

Standard 9: 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. [36 C.F.R. 67.7(b)].

I agree with the TPS determination that the installation of new vinyl siding and vinyl windows does not meet Standard 9. Although the building had previously been altered by

the installation of similar vinyl products, once these non-historic materials were removed replacement materials and features that are compatible with the building's historic character, period of construction, and architectural style should have been selected. As program regulations state, "*The quality of materials and craftsmanship used in a rehabilitation project must be commensurate with the quality of materials and craftsmanship of the historic building in question.*" [36 C.F.R. 67.7(c)]. The vinyl siding and vinyl windows lack traditional design details and hallmarks of craftsmanship that convey historic character such as complex profiles, board thickness, lap dimensions, and trim. However, in the context of this particular project, I find that these issues in isolation would not have been substantial enough to cause the overall project to fail to meet the Standards.

The more problematic issues for this project are the substantial changes made throughout the interior spaces. At the beginning of this project, interior spaces featured layered finishes reflecting many different renovation periods throughout the life of the building. The extant historic features included wood flooring in limited areas, solid wood paneled interior doors, and simple wood trim around windows, door frames, and at the base of walls. Work completed as part of this project removed and replaced all these features with modern versions that do not match the historic counterpart that was removed. New flooring throughout the building is a grey luxury vinyl plank in a wide width that bears little resemblance to the narrow-plank historic wood flooring that was removed. Interior doors have been replaced by hollow-core six-panel doors typical of most residential new construction. Wood trim at wall bases, around windows and doors remains simple but does not match the dimension, profile, or craftsmanship of the trim that was removed. Trim now features mitered corners creating a "picture frame" appearance typical of new construction instead of retaining the apron and stool design of the historic trim. Taken altogether, these alterations have created interior spaces with no remaining historic character. This work does not meet Standards 2, 5, and 6, and results in cumulative effects to the overall project that contravene the Standards.

In our meeting on September 23, you explained that the extensive interior work was the result of substantial structural issues that were discovered during the project. It was further explained that the project team believed the floor plans had changed over time resulting in doors and trim that had been moved around and repurposed. However, the photographs of the interior spaces at the beginning of the project show enough consistency in the style and dimensions of wood doors and trim to indicate these were historic features that should have been retained and repurposed again or replaced to match. It is unfortunate that work on this project proceeded without consultation or approvals from the NPS where such issues could have been flagged and highlighted for course correction in advance of work being undertaken.

During our meeting in September, you also indicated a willingness to undertake additional work that might bring the project into conformance with the Standards. At that time, you indicated that such additional work must be limited to exterior alterations and/or the commercial tenant space rather than anything that would impact your residential tenants. Unfortunately, I find that it is interior alterations primarily within the

residential units that most contravene the Standards. Therefore, I cannot identify additional work within the scope of your offer that could resolve these issues.

As Department of the Interior regulations provide, my decision is the final administrative decision regarding certifications of significance for the Federal income tax incentives for historic preservation. 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,

JENNIFER PARKER

Digitally signed by JENNIFER
PARKER
Date: 2025.03.24 10:24:04 -04'00'

Jennifer Parker
Chief Appeals Officer
Cultural Resources, Partnerships, and Science Directorate

cc:

[REDACTED]
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NY SHPO
IRS