



United States Department of the Interior

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



March 27, 2013

Re: **925 Penn Avenue, Pittsburgh, Pennsylvania**  
Project Number: 27356

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR 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 in Washington on January 17, 2013, and for providing a detailed account of the project.

I have carefully reviewed the complete record for this project, including Amendment 1, dated January 24, 2013, and Amendment 2, dated February 21, 2013. Although these two amendments substantially resolve the issues related to the interior, I have determined that the rehabilitation of 925 Penn Avenue is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 6 and 9 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on September 27, 2012, by TPS is hereby affirmed. However, although the project as completed cannot be approved, I have further determined that the project could be brought into conformance with the Standards, and thereby achieve the requested certification, if corrective measures are undertaken.

Built ca. 1880, 925 Penn Avenue was originally three bays wide, with architectural details highlighting the center bay. It was enlarged in the following decade by adding two narrower bays on the east side of the original building. The property is located in the Penn-Liberty Historic District and was certified as contributing to the significance of this National Register district on May 16, 2012.

TPS found that the nearly completed rehabilitation did not to meet the Standards owing to a number of treatments deemed incompatible with the historic character of this "certified historic structure": construction of new storefronts, the insertion of new windows without adequate justification for replacing

the historic windows, and several treatments on the interior, including the removal of window trim, baseboards, and metal ceilings, as well as the addition of suspended ceilings that are prominently visible below the window heads on the Penn Avenue facade, and encasing decorative cast-iron columns with drywall.

I agree with TPS' assessment that the degree of change undertaken here brings the rehabilitation into conflict with Standards 2 and 5. Standard 2 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.*" Standard 5 states: "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*"

With regard to the interior changes, at our meeting, you stated your willingness to replace the interior features removed in the rehabilitation, and to modify new features that TPS determined were incompatible. I have determined that the remedial work proposed in Amendments 1 and 2 substantially resolve the interior issues identified by TPS in its denial letter. Accordingly, I find that the changes to the interior, if completed as proposed, will comply with the Standards.

With regard to replacing the windows, you also presented at the appeal meeting information establishing that the removal of the surviving historic windows was justified by their condition. And, since the new windows installed in the rehabilitation are themselves otherwise compatible with the historic character of the building, the replacement windows—other than the storefronts (discussed below) and one other exception—played no part in my decision. I note that prior to rehabilitation, there was an historic, arched, three-part window in the fifth floor, center bay of the original portion of the building. This configuration—a one-over-one window flanked by smaller one-over-ones—did not match the two-part arched windows in the two flanking bays (see Photographs 3, 5, 90, and 114). That distinction was one of the architectural details that highlighted the original center bay, a character-defining feature of the building. Replacing this configuration with paired one-over-one windows matching the windows in the other arched openings on the fifth floor has eliminated this character-defining element and thus causes the project to conflict with Standard 2, quoted above. However, this deficiency could be remedied by installing a window that matches the historic configuration.

If these were the only matters at issue, the corrective measures described above would suffice to bring the work into conformance with the Standards. However, the new storefronts constructed in the rehabilitation are a different matter. I have determined that they cause the project to contravene Standards 6 and 9. Standard 6 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.*" Standard 9 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.*" Because the storefronts existing at the outset of the project had few remaining historic components, several options were available to you: to retain the storefronts extant prior to rehabilitation, to recapture the appearance of the building's historic storefronts based on the remaining historic fabric and documentary evidence, or to install new storefronts that were differentiated from the historic ones, but still compatible with the building's overall historic character.

In this case, the new storefronts neither capture a documented historic configuration nor present a design compatible with the historic character of the building. Storefronts in late-19th century commercial

buildings such as this typically have a transom to light the interior space behind the façade above plate glass windows with bulkheads, or similarly-glazed inset entrances. The glass would have been set in narrow frames to maximize the view into the interior. In this case, the sill of the historic transom survived in at least one bay; in the rehabilitation this historic feature was either retained or replicated where missing, both appropriate treatments. However, the design of the new storefronts and entrances below the transom sill are the components not compatible with the historic character of the building. The stated basis for the lower cross bar height was “the height of the bulkhead in the westernmost bay (see Photograph 7). This line was carried across all the storefronts and aligns with the stone base of all the piers.” An examination of Photograph 7 reveals that the cited height is to the top of a bulkhead that appears to be of recent vintage. Photograph 126, however, is an historic view that documents a low bulkhead at the same location. And, the new storefronts do not have a bulkhead; they are glazed both above and below the lower cross bar. Consequently, I have determined that the lower cross bar was not based on historic physical or documentary evidence and find that it contravenes Standard 6, quoted above. In addition, prior to the rehabilitation the storefront windows in the two bays flanking the original center bay, as well as the later east bay, were divided vertically into three parts by narrow mullions (see Photographs 3, 4, 7, and 125). The replacement windows (only in the westernmost and easternmost bays) are divided into two parts, separated by wide mullions, with each sheet of glass in its own frame set inside the framed opening. The result is that the window framing is unusually heavy in appearance and thus is not compatible with storefronts of this period.

Further, a second cross bar, its height determined by the height of the entrance doors, was installed across all four storefronts. Although a cross bar may be necessary to support the door frames in the two bays with centered entrances, there is no need for the cross bar to extend across the full width of all four bays. And, rather than continue the vertical mullions up to the transom sill, the design creates a second transom below the historic transom, creating an appearance incompatible with the historic character of the building. Similar to the new storefront windows described above, these new second transoms have unusually heavy frames that are incompatible with storefronts of this period. I acknowledge, however, that the historic conditions are different in the later east bay, where there is a single wide bay at the first floor spanned by a large beam supporting the two narrow bays of the floors above (see Photograph 125). In this case, the beam creates a problem that has no practicable solution other than the double transom inserted at some time in the past and reproduced here.

The slight modifications proposed in Amendment 1—dividing the transoms and painting the new mullions—are not sufficient to remedy these deficiencies. Inasmuch as storefronts are highly visible and distinctive character-defining elements of a building, this aspect of the rehabilitation is sufficient alone to preclude certification. Unfortunately, I can see no remedy other than replacing the storefronts below the historic transom sills with storefronts that are compatible with the overall historic character of the building.

The regulations governing the historic preservation tax incentives program state that: *“If the project does not meet the Standards for Rehabilitation, the owner shall be advised of that fact in writing and, where possible, will be advised of necessary revisions to meet such Standards.”* [36 CFR 67.6(c)]. With regard to the three-part window on the fifth floor and the other interior work set forth in the two amendments recently submitted, there are specific solutions. However, in the case of the storefronts, I cannot stipulate a specific solution other than their replacement with others that reproduce documented historic ones in compliance with Standard 6 or that meet the requirements of Standard 9 for new work.

If you wish to modify these elements of the rehabilitation, any further proposals (in addition to the work set forth in the two amendments) must be submitted to this office, Attention: Mr. Michael Auer, and a copy must be provided to the Pennsylvania Historical and Museum Commission. I will review the materials as soon as is practicable. If the National Park Service does not receive your written

communication within sixty days of the date of this letter, indicating your decision to pursue the matter, then the determination expressed herein will become the final decision without further notice to you.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the September 27, 2012, denial 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,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a long, sweeping underline.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS