



United States Department of the Interior

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

November 27, 2012

Re: **3887 Wyoming Street, St. Louis, Missouri**
Project Number: **23619**

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 speaking with me via conference call on November 2, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of 3887 Wyoming Street is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on September 7, 2012, by TPS is hereby reversed.

Built circa 1900, 3887 Wyoming Street is located in Tower Grove Heights Historic District, and was certified as contributing to the significance of the district on June 30, 2009. The completed rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the manner in which insulation was added to the interior of the perimeter walls.

This treatment, commonly known as "furring out" the walls, is never recommended. It is, indeed, usually quite noticeable, especially at window openings, where the resulting increased thickness changes the relationship of the windows to the interior walls by changing the depth of the window reveals. I agree with TPS that this treatment ordinarily alters the interior of a historic structure to an unacceptable degree, and is normally sufficient to cause a rehabilitation project to contravene Standard 2, cited by TPS. 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.*"

However, in this case the treatment affects a few window openings only. Furthermore, the historic window trim and baseboards—normally destroyed in the process of adding the insulation—were carefully removed and reapplied. As a result, in this case, I have determined that the historic character of the house as a modest early 20th century duplex was not significantly compromised. This is a fortuitous development, especially considering that the treatment was not

described in the initial application submitted prior to the start of the rehabilitation work, but was decided upon during construction, without consulting TPS regarding the impact of the change on the overall rehabilitation project.

Accordingly, the Part 3—Request for Certification of Completed Work submitted for this project has been signed and is enclosed.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the September 7, 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 large initial "J" and "B".

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

Enclosure

cc: SHPO-MO
IRS