United States Department of the Interior

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

July 3, 2013

[redacted]

Re: **McCormick Harvester Building, 704 East Douglas Avenue, Wichita, Kansas**
Project Number: **27528**

Dear [redacted]:

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 [redacted] for speaking with me via conference call on June 13, 2013, 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 the McCormick Harvester Building 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 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on May 9, 2013, by TPS is hereby affirmed.

Built in 1901-1902 to a height of three-stories, and raised to five stories in 1915, the McCormick Harvester Building is located in the East Douglas Avenue Historic District. The building was certified as contributing to the significance of the historic district on July 20, 2012. On August 7, 2012, TPS approved the proposed rehabilitation, with several conditions, all of which were later satisfactorily addressed in an amended application, with one exception, namely, that the windows on the Douglas Avenue (south) facade be repaired and retained in place. At your request, TPS denied the amended proposal in order to permit you to appeal the remaining condition.

With regard to the windows in question, and considering the information presented in your appeal, I agree with TPS in every respect. The windows, wooden, six-over-two light, double-hung sash, are highly unusual. This configuration is extremely rare; indeed, considering the proportions of the panes in the upper sash, it may be literally unique. Given the rarity and prominence of these features in defining the overall historic character of the McCormick Harvester Building, their replacement would be justified only by extreme deterioration. TPS had approved the installation of new windows—matching the

configuration of the historic windows—on the east (side) facade, where the original window openings had been bricked-in. And, TPS determined that other extant windows on the west (side) and north (rear) facades were deteriorated beyond the point of reasonable repair and could be replaced with the same matching windows, but found no evidence of such substantial deterioration on the front of the building. I concur with TPS' decision. The photographs submitted for my consideration—largely the same ones previously furnished with the application and later amendments—do not show signs of the significant deterioration evidenced in the windows in the other elevations.

Accordingly, I find that the proposal to replace these rare and original historic windows causes the proposal to contravene Standards 2, 5, and 6. 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."* 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."*

Nor do I find convincing the argument that repairing the windows on the front of the McCormick Harvester Building would be so much more expensive than replacing them—especially given the availability of pieces that could be scavenged from other windows in the structure. Yet even if repair were more expensive than replacement, I note that the Federal tax credit for rehabilitating historic structures (20%) is *twice* the credit for work undertaken on older but non-historic structures (10%). This is in part because the law establishing the credits recognizes that historic buildings may present circumstances similar to those encountered here.

Although I have upheld the previous decision, you may still choose to submit an amendment responding to TPS' stipulated condition regarding the windows on the Douglas Avenue facade.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the May 9, 2013, 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,

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-KS
IRS