



United States Department of the Interior

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



March 25, 2019

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

PROPERTY: **Whitelaw Building, 176-180 South Main Street, Akron, Ohio**
PROJECT NUMBER: **35695**

Dear [REDACTED]:

I have concluded my review of your appeal of the June 27, 2018, decision of Technical Preservation Services (TPS), denying Amendment 4 and rescinding the previously issued conditional approval of the Part 2 – Description of Rehabilitation application regarding the rehabilitation of the property cited above. 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 your representatives, [REDACTED]

[REDACTED] for meeting with me in Washington on March 6, 2019, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the overall impact of the rehabilitation on the historic character of the property does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). The appeal presentation proposed changes to Amendment 4, specifically to remove the two new columns supporting the beam under the edge of the truncated second floor. Although I agree that would improve the design, it leaves unchanged the principal cause for the TPS denial of Amendment 4, the removal of 60% of

the second floor and six of the eight first-floor columns. Accordingly, I hereby affirm the TPS denial of certification.

A 1918 photograph shows that the Whitelaw Building originally had three storefronts on Main Street, with separately-accessible office space on the second floor. The steeply-sloped site drops down to the level of the Ohio & Erie Canal at the rear, allowing a basement and, at towpath level, a partial sub-basement. Prior to the rehabilitation, the building had suffered from water infiltration and had significant damage to historic interior features, and no remaining partition walls on either the first or second floors.

In my review, I confirmed that there are few remaining historic finishes on the interior, and few character-defining features except for the building's basic spatial configuration of two primary floors with a basement and sub-basement below. In the previously approved Amendment 3, TPS allowed 40% of the second floor to be removed and four of the eight first floor columns. TPS guidance regarding creating multi-story or atrium spaces within historic buildings undergoing rehabilitation states that such spaces should not be against exterior walls, should be small in size, and not become the dominant feature inside the historic structure. In Amendment 3, the new multi-story space is directly inside an exterior wall and represents 40% of the floor area of the two primary floors. In this case, given the deteriorated condition of the interior, and loss of its historic finishes, I find that TPS' application of its guidance was reasonable, and concur with TPS that Amendment 3 minimally complies with the Standards.

The interior demolition proposed in Amendment 4 is half again more than was approved in Amendment 3, removing 60% of the second floor and six of the eight first floor columns. Consequently, I agree with TPS that the changes proposed in Amendment 4 are a "fundamental change in the character of the building, inconsistent with Standard 2 that states: 'The historic character shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.'"

And, I have further determined that Amendment 4 also contravenes Standard 1, which states, "*A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.*"

Consequently, I find that overall impact of the proposed rehabilitation described in Amendment 4 significantly compromises the historic character of the property. Accordingly, I affirm the TPS denial of Amendment 4 and revocation of the previously issued conditional approval of the Part 2 application.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the October 23, 2018, 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, FAPT
Chief Appeals Officer
Cultural Resources

cc: SHPO-OH
IRS

[Redacted]
[Redacted]
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