



# United States Department of the Interior

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



March 20, 2020

Property: **2-4 East Preston Street, Baltimore, MD**  
Project No.: **37041**

Dear

I have reviewed your appeal of the April 26, 2019 Decision of the Technical Preservation Services (TPS), National Park Service, denying certification of the historic rehabilitation of the property cited above (the Decision). You initiated your appeal under the 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 you and [REDACTED] [REDACTED] for meeting with me on June 17, 2019, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials you submitted as part of your appeal and after our appeal meeting, I concur with the April 26, 2019, TPS decision that the rehabilitation of 2 and 4 East Preston 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).

The buildings at 2 and 4 East Preston Street were designed by Charles Cassell, an important architect of the period for the row house builder A.J. Gortner. They were built in 1884 as two adjacent houses in a row of nine similarly-detailed row houses that Gortner constructed on the north side of Preston Street. The two buildings were combined in the 1930s to create an apartment house with retail spaces at the street level. Converting the lower floors of residential buildings to a commercial use and adding commercial storefronts was a typical alteration to buildings on several streets within the neighborhood at that time. The buildings were certified as contributing to the Baltimore City Mount Vernon Historic District, which has a period of significance that extends into the mid-1940s, on October 13, 2017.

At the start of the rehabilitation project, the buildings had circa 1950s storefronts and a combination of historic and replacement windows on the exterior. On the interior, remaining

historic features included wood window and door trim, wood doors, two staircases with railings, and arched openings separating rooms in the upper-floor apartments. The ground-floor commercial space in 2 East Preston was in a state of partial renovation with non-historic studs and insulation on the walls, and 4 East Preston was a finished space occupied by a restaurant. The proposed work would restore missing historic windows and oriel bays on the street facades, based on similar remaining features on adjacent row houses in the block. The 1950s storefronts were to be replaced with compatible new storefronts, but there was no description of the new storefronts in the Part 2 application. On the interior, remaining historic features would be retained, again without specific details in the application.

TPS conditionally approved the Part 2 – Description of Rehabilitation application and one amendment on December 11, 2017. There were ten stipulated conditions, including retaining historic interior trim (#3), submitting window details for review (#4), and submitting the storefront designs for review (#5). Upon receipt and review of the Part 3 – Request for Certification of Completed Work application, TPS discovered that the project had not been completed as described in the Part 2 application and that many of the stipulations in the conditional approval had not been met. TPS determined that the completed work did not meet the Secretary of the Interior’s Standards for Rehabilitation (the Standards), citing 1) an incompatible storefront design, 2) a highly visible and obtrusive ADA accessibility ramp, 3) replacement of the fourth floor windows, 4) exposing masonry in the first floor retail spaces, and 5) the loss of historic interior spaces and finishes.

TPS found that the completed work contravened 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.*”

In my review, I note that the identifiable historic interior features were the stairwells, with original railings and step ends, and the third and fourth floor door and window surrounds, with fluted casing and bulls-eye corner blocks. The historic doors on the third and fourth floors were a six-panel design, with tall upper panels, nearly-square middle panels, and slightly taller bottom panels. These interior features could have been retained and reused, or easily replicated based on the physical evidence in the buildings. The six, multi-light, transoms above the fourth floor windows were the only remaining historic windows on the street facades, and TPS specifically stipulated that they be retained and reused. The TPS stipulation to retain them would preserve the only remaining historic windows in the buildings. The 1950s storefronts, albeit partially hidden by roll-down security grates, featured large plate glass windows framed by wide-fluted aluminum panels. I have determined that, although only about sixty years old and dating from after the period of significance for the historic district, they have acquired significance in their own right and are character-defining features and should have been retained.

With regard to the five denial issues TPS identified, I have determined that:

- 1) The newly modified storefronts have destroyed the historic storefronts, and I agree with TPS that their design is incompatible with the historic character of the property, contravening Standards 2, 5, and 6, quoted above.
- 2) I agree with TPS that the new ADA accessibility ramp is incompatible with the historic character of the property and contravenes Standard 2, quoted above. I further find that it contravenes Standard 9, which 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.*” At the appeal meeting, you argued that the design of the accessibility ramp was required for code compliance. However, the regulations state, “*The Secretary’s Standards for Rehabilitation take precedence over other regulations and codes in determining whether the rehabilitation project is consistent with the historic character of the property and, where applicable, the district in which it is located.*” [36 C.F.R. 67.7(e)].
- 3) TPS stipulated that the fourth-floor transoms should be retained, but they were replaced. Although I agree with TPS that replacing historic windows without cause is a denial issue, in this instance, I find that the impact of replacing the transoms on the overall historic character of the property does not rise to the level of a singular denial issue. Consequently, I have considered this issue as part of denial issue five (5) below.
- 4) I agree with TPS that exposing masonry walls in a historically-finished retail space is an incompatible treatment and find that it contravenes Standard 2, quoted above.
- 5) The historic stairwells, railings and step ends were retained and repaired. However, none of the other historic interior finishes were retained or replicated. Instead, all the replaced window and door surrounds are flat boards without corner blocks; many windows do not have any casings at all. And, the historic doors were replaced with two-panel doors. Consequently, I agree with TPS that the loss of this historic interior fabric contravenes Standards 2, 5, and 6, quoted above. With regard to the changes in the configuration of the apartment floor plans, I acknowledge that the 1930s floor plans would not be leasable today, and find that the floor plan changes are reasonable. Consequently, I have not considered the floor plan changes in my decision.

Thus, I concur with TPS that the rehabilitation as completed cannot be approved, and have described specific aspects of the project, noted above, that together cause the project to contravene the Standards. Consequently, I find that overall impact of the already-completed rehabilitation of 2 and 4 East Preston Street has significantly compromised the historic character of the combined properties and thus fails to meet the Standards. I hereby affirm the April 26, 2019, TPS Decision.

However, in the appeal, you have proposed changes to the project that could potentially bring the overall project into conformance with the Standards. These include new storefront designs, moving the ADA accessibility ramps to the interior of the retail spaces, and replicating the historic window and door surrounds. However, none of this newly-proposed remedial work was previously reviewed by TPS, and thus is beyond the scope of this appeal, which is limited to the issues of the April 26, 2019 Decision. That work must be submitted in the form of an amendment to the Part 2 application, submitted to TPS through the normal process. If TPS were to review and deny certification of a Part 2 amendment, this decision would not preclude an appeal of that potential decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the April 26, 2019 Decision 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 horizontal stroke at the end.

John A. Burns, FAIA, FAPT  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-MD  
IRS

