



United States Department of the Interior

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



July 16, 2020

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

PROPERTY: **Steiner American Building, 505 East South Temple, Salt Lake City, UT**  
PROJECT NUMBER: **40632**

Dear [REDACTED]

I have concluded my review of your appeal of the November 14, 2019 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 – Description of Rehabilitation application for the property cited above (the Decision). 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 representative, [REDACTED], plus representatives of the Utah Division of State History, for meeting with me via conference call on February 3, 2020, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented as part of your appeal, and the additional information submitted by [REDACTED] after the appeal meeting, including a letter of support from William Browning, the original architect for the building, a furniture plan, and keyed photographs of the completed work, I have determined that the proposed rehabilitation of the Steiner American Building is not consistent with the historic character of the property, and hereby affirm the denial of certification issued by TPS in the Decision.

The Steiner American Building was built in 1967 as the headquarters of the Steiner American Corporation. The architect was William Moyle Browning of the firm Scott, Louie and Browning Architects & Engineers, and the landscape architect was Karsten Hansen. The building attracted a lot of attention because of its Modernist design and won design awards from the American Institute of Architects and the Brick Institute of America, including, much later, the AIA Utah Chapter 25 Year Award. The property was individually listed in the National Register of Historic Places on September 19, 2019, as an important work of modernism in Utah.

Built on the northwest corner of South Temple and F Street, the building is one tall story above a parking garage set into the sloped site, making the building appear to be two stories along South Temple Street. It is L-shaped in plan, and flat roofed. The inside of the L faces the corner and features a freestanding, two-and-a-half story stairtower that highlights the pedestrian entrance. The structure is supported on concrete columns in a 4' modular grid of alternating 20' and 24' bays with waffle-slab concrete floors. The two long sides of the L are each six bays wide and the ends of the legs are three bays wide, with the middle bay of each being a 24' bay. Consequently, the wider middle bay of each leg defines a large, L-shaped, clear-span volume in the middle of the building lit by clerestory windows. The ceiling height in the private offices around the exterior is over 9' high and the central L-shaped volume is approximately 15' high. The verticality of the interior spaces is further accented by 9' tall doors and floor-to-ceiling glazed partitions and windows.

The floor plan grid is expressed on the exterior by exposed concrete columns, each flanked by a pair of floor-to-ceiling windows with a projecting concrete canopy above each pair of windows. The space between the windows is filled with precast concrete panels finished in cocoa-colored brick. The brick is laid in a vertical running bond, with the bricks in soldier orientation and every third course stepped out, creating a vertical emphasis visually similar to board-and-batten wooden siding. The first-floor plane, canopy edges, and parapet are concrete, matching that of the columns. Thus, the facades of the building are a geometric grid, defined by light-colored horizontal and vertical lines with dark-colored infill.

The primary entrance to the building is through an entry plaza on the southeast corner of the lot leading to the stairtower, which also provides access from the parking garage. The plaza is elevated nine steps above the sidewalk along South Temple Street but is also accessible by a ramp from the F Street sidewalk. Karsten Hansen, a prominent local landscape architect, designed the plaza, defined by low walls, a private terrace off the garage-level employee break room, and a water fountain and stream (subsequently taken out of service and replaced with planting beds), and other landscape features on the site.

The interior layout of the building reflects clearly delineated and distinct spaces for the executive offices, secretarial and accounting pools, and other support functions. The different functional

areas were organized around the central L-shaped open-office space. The executive offices were located at the south end of the central open space and featured decorative wood paneling and wallpaper, personal closets and private bathrooms with mosaic tile. They were interconnected behind a decorative metal and wood screen across the south end of the central open space. One unique feature in the building was a raised-floor computer room suite located at the east end of the central open-office volume, with an interior window wall that provided employees a view of one of the first mainframe computers in Salt Lake City. Thus, the end of each leg of the central open-office volume featured an architecturally distinctive treatment.

The building's interior design included many custom-designed features such as the reception desk and map of the world in the lobby area. The lighting design, particularly the cubical light fixtures suspended from the clerestory ceiling, wood-paneled office walls, conference room and reception area, epoxy-coated exposed concrete columns, and other architectural details were carefully integrated into the overall design for the building. Prior to the rehabilitation, the building retained a high degree of integrity of these original features.

The proposed rehabilitation would continue the historic use as commercial offices but would subdivide part of the building as tenant space. In the November 14, 2019 Decision, TPS determined that the proposed rehabilitation is not consistent with the historic character of the property and does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). TPS determined that:

*“The rehabilitation work described in the Part 2 application consists primarily of modifications to the interior of the building. It entails significant modifications to the historic layout of the building including extensive reconfiguration of the open office area. While the soffit detail along the edge of the clearstory space and original pendant light fixtures are being retained, the walls that defined the inside corner of the open office space and most of the walls that defined the northeast end of the space are being removed. This area, located between column lines C and E, and 5 and 7, included the original conference room and a grouping of private offices separated by a secondary hallway. The removal of the walls that defined the original central open office space significantly alters the spatial qualities that characterized this important historic feature of the building.*

*Further modifications to the original floor plan include a new partition along column line D, between column lines 4 and 5. This partition subdivides the original L-shaped space into two disconnected segments, further altering the geometry and character of the central office space, which is an important character-defining feature of the building. These interior floor plan changes do not meet Standard 2.*

*The work also includes the removal of other historic features and finishes such as the executive offices, including the removal and relocation of the decorative metal and wood screen at the south end of the open office area. All of the office partitions and finishes located at the south end of the building are being demolished in order to extend the open office area to the south exterior wall. The proposed demolition represents a significant loss of historic features and materials and does not meet Standard 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."*

In [REDACTED] letter of December 12, 2019, filing the appeal of the TPS Decision, he stated, *"The Standards for Rehabilitation are meant to facilitate this type of conversion to a compatible use, rather than treat every interior space as a character-defining feature in need of strict preservation."* However, I note that the regulations state that, *"A rehabilitation project for certification purposes encompasses all work on the interior and exterior of the certified historic structure(s) and its site and environment, as determined by the Secretary, as well as related demolition, new construction or rehabilitation work which may affect the historic qualities, integrity or site, landscape features, and environment of the certified historic structure(s)."* [36 C.F.R. 67.6(b)].

[REDACTED] [REDACTED] also wrote that while maintaining the historic character of the property was a priority, the project team needed to comply with code requirements for seismic strengthening and accessibility. I acknowledge that the seismic strengthening was sensitively accomplished by infilling the back recess of selected wall panels to provide lateral bracing, that the accessibility ramp and modifications to the entrance on the north side of the building required only minor changes, and that the new, accessible bathrooms were inserted into former support areas. These changes had a minimal impact on the overall historic character of the property. However, Mr. Ewandowski also stated that, *"The four executive offices on the south end of the main floor did not meet ADA requirements (in restrooms) or the needs of the building users. We did not consider these offices to be character-defining features, and they were therefore demolished to create a more functional open office for Colvin Engineering."* I have disregarded this argument that the private bathrooms in the executive offices did not meet ADA requirements because the new accessible shared bathrooms satisfy that code requirement, and I am not aware of an additional requirement necessitating a change to the private bathrooms. Further, the Part 2 – Description of Rehabilitation application, Number 8, describes the existing condition of the private offices as, *"Private offices line the perimeter of the open office spaces,"* and describes the

proposed work and impact as, “*Private offices will maintain the original layout by being configured along the perimeter of the building,*” implying that the offices would be maintained, not demolished to meet the needs of the building users.

██████████ wrote a second letter, dated January 28, 2020, that was the basis for the arguments presented at the appeal meeting on February 3, 2020:

1. *The cumulative effect of the project was hugely beneficial to a historic property which had been altered and neglected since initial construction in 1967.*
2. *Code, accessibility, and life safety changes were made to the property, altering interior layouts and finishes; these changes were largely mandated by Salt Lake City ordinance.*
3. *The property’s modernist character was maintained through the renovation, as the Standards for Rehabilitation were followed.*

Regarding **cumulative effect**, with regard to the claim that the building “*had been altered and neglected since initial construction in 1967,*” that statement contradicts the National Register nomination form, prepared by CRSA, which states, “*The exterior of the building remains unchanged from its original construction in 1967 leaving its historic integrity intact,*” and “*Very little has changed in the interior organization of the building since its initial construction.*” And, although local preservation groups may have been overjoyed that the building’s modernist appearance would be preserved, I note that, as is typical in most local preservation ordinances, Salt Lake City’s city code for historic preservation overlay districts [Chapter 21A.34.020] limits its review authority to changes to the exterior of listed buildings.

Regarding the statement that, “*some walls were demolished to accommodate a modern engineering office,*” the Main Level Demo Plan (AD101) shows that the interior was gutted with the exception of the reception desk and adjacent wall map, a three bay section of former office entrances, which became a freestanding partition, the metal screen across the south end of the central open-office volume, which was relocated to the opposite end of the space, and the computer room window wall at the east end of the central open-office volume, which became a freestanding artifact stripped of its original context, including its raised floor. All other partitions were demolished and replaced with new construction. None of the offices in the completed work retain their original configuration or materials, despite what Part 2, Number 8 described.

Further, in the building’s original configuration, the central open office-volume, a character-defining feature, was clearly defined by the tall clerestory and the wall planes aligned directly below it. Following the demolition and reconstruction, the central open-office volume is no longer clearly defined; its east-west leg is truncated at half its length by a blank wall that subdivides the tenant space from the rest of the main floor, the south end of the north-south leg was extended to the south façade, and the east side of the north-south leg is pushed a full bay

further east. Both extensions have a lower ceiling height and consequently are without direct light from the clerestory windows. Consequently, the clearly delineated volume of the original tall L-shaped central open-office space has been substantially compromised by these changes.

In its Decision, TPS stated that, “*The cumulative effect of the proposed rehabilitation significantly alters some of the most important interior character-defining features and finishes of the Steiner American Building.*” Regarding the complaint that TPS rhetorically undermined the phrase “cumulative effect,” by using the qualifiers “some” and “interior,” I disagree and note that the regulations stipulate that a rehabilitation “*encompasses all work on the interior and exterior,*” as quoted above. However, I also disagree with TPS that the phrase “some of the” is adequate to describe the scope of the impact of the proposed changes. I have determined that the impact is far more substantial than TPS stated and consider the impact of the proposed rehabilitation to substantially alter *most* of the character-defining features and finishes of the interior of the Steiner American Building.

Regarding [REDACTED] conclusion that, “*the cumulative effect of the rehabilitation is that the building 1) is still standing, 2) looks virtually unchanged on the exterior, and 3) maintains interior spaces that continue to evoke the midcentury feel of Browning’s 1967 design,*” I agree that 1) and 2) are true and accurate facts, but regarding 3), I disagree that a significantly changed and substantially new interior adequately preserves the historic character of the original interior.

Regarding **code, accessibility, and life safety** changes, I previously discussed code-mandated changes in response to Mr. Ewandowski’s December 12, 2019, appeal letter. And, with respect to the general argument that code requirements dictated many of the changes that compromised the historic character of the interior, 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)].

Regarding **Maintenance of Character**, the Standard that directly acknowledges the quote from the TPS program guidelines “*the need to alter or add to a historic building to meet continuing or new uses while retaining the building’s historic character*” is 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.*” Thus, alterations are acceptable, but they must require minimal change to the character-defining features of the building, or, in this specific instance, the interior of the Steiner American Building.

With regard to the “*elimination of two office suites . . . accessed through a narrow and dark hallway,*” these were actually four individual executive offices in a suite across the south end of

the Temple Street façade, each with wood paneling, closets with built-in furniture, and individual bathrooms. They were visually separated from the adjacent open-office space to the north by an open decorative wood and metal screen (a defining feature according to the Part 2, Number 9).

With regard to the argument that, *“the main strategy was to keep the entrance sequence virtually unchanged – from entering the stair tower at the lower level, climbing its steps, walking past the reception desk and the cut metal global wall map, to looking out into the central office and across at the west wall of the open office, with its original sliding doors and wall coverings to match the original,”* although the reception desk and global map were retained in the rehabilitation, the decorative wood and metal screen on the left past the global map is gone, as are the offices behind the west wall of the central space, which itself is hidden by tall (standing-to-standing privacy height) cubicles placed against its face. And, although I acknowledge that the central office space is still apparent, its character is significantly compromised by the floor plan changes and wall removals so that its historic spatial character as a clearly defined, tall, L-shaped volume has been lost. I also acknowledge that the partition wall that subdivides the tenant space can be removed in the future with little damage to the building, but I note that the character of the tenant space beyond has lost all of its historic partitions with the exception of the glass wall of the computer room, which is now an isolated artifact in an otherwise empty and unfinished space.

Regarding the argument that the removed offices were obsolete and none of their partitions and finishes were character-defining, I note that they were an integral part of a 1967 interior of a building that the National Register nomination stated had retained its integrity (see quote above). Regarding the claim that removed finishes were represented throughout the remaining sections of the building, I note that all the office partitions were removed, so none of the original wood office paneling exists. And, although the wood and metal decorative screen was preserved, it was relocated to the opposite end of the central space, creating a false sense of history as to its location.

You argued that the TPS Decision *“has the effect of making it seem like many of the key features were removed at some point, when in fact they still exist and provide character to the building, including:*

- *Private offices located around exterior walls*
- *Large windows which provided light and exterior views of the surroundings*
- *Clerestory windows in the central office space*
- *Reception desk*
- *Map of the world*
- *Lighting design*
- *Wall and floor finishes*

- *Other integrated architectural details”*

I agree with some of these claims and disagree with others:

- The private offices located around the exterior walls were all demolished and replaced with new construction in a different configuration; the Main Level Demo Plan (AD101) shows that the nearly all of the interior partitions were demolished despite what was described in the Part 2, Number 8, and the Main Floor Plan (AD101) shows the modified office configuration. Thus, I disagree that the private offices were retained.
- The exterior windows were not an issue in the rehabilitation; the Part 2, Number 5 described the windows as in good condition and that they would remain. They were retained, but I disagree with the assertion that TPS implied that the windows were removed.
- The clerestory windows were not an issue in the rehabilitation; the Part 2, Number 10 stated that the clerestory windows would remain. They were retained, but I disagree with the assertion that TPS implied that the windows were removed.
- The reception desk and map of the world were not an issue in the rehabilitation; the Part 2, Number 7 stated that they were in good condition and would remain. They were retained, but I disagree with the assertion that TPS implied that the desk and map were removed.
- The lighting design of the cubical light fixtures suspended from the clerestory ceiling were not an issue in the rehabilitation; the Part 2, Number 10 describes the clerestory light fixtures were in good condition and would remain. They were retained, but I disagree with the assertion that TPS implied that the fixtures were removed. No other light fixtures were described in the Part 2 application.
- The wall and floor finishes were all removed in the rehabilitation and replaced with new materials; the Main Level Demo Plan (AD101) shows that the nearly all of the interior partitions were demolished despite what was described in the Part 2, Number 8. There is no mention of the floor finishes in the Part 2, although the Main Level Demo Plan (AD101) notes to “*demo and remove all carpet tile.*” Photographs in the project file show that the floors under the removed carpet tile were plain concrete and thus are not relevant to this review. I disagree that the wall and floor finishes were retained.
- The photographs of the completed work show that some integrated architectural details were retained, such as some of the sliding doors and surrounding trim by the reception desk and global map and in the conference room, the exposed concrete columns, the wood-paneled projection along the north side of the L-shaped open-office space, the two, square, wood-framed light fixtures in the lobby space, and the original wall clock. New features that replicate the historic include glazed partitions, 9’ doors and matching trim, and wallpaper matching the original in the public spaces. I agree that some integrated



architectural details were retained and others were replicated to match the historic glazed partitions, doors and trim, and wallpaper noted above.

The concluding statement that, *“The denial sends the message that a well-meaning small business owner making even minor interior modifications to a historic property in order to make the office functional is acting without regard to the Standards for Rehabilitation,”* ignores the fact that the interior of the building was gutted, that the rehabilitation made significant changes to the spatial configuration of the floor plan, that historic materials and features were removed and not replaced, and that some historic features were relocated as decorative artifacts. These were not “minor interior modifications;” instead they were substantial changes to a nearly intact historic interior. And, as TPS noted in its Decision, the demolition began before the NPS had concluded the review of the Part 2 application and the extent of the demolition precluded guidance on how to bring the project into compliance with the Standards. The regulations state, *“Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.”* [36 C.F.R. 67.6(a)(1)].

The letter notes that you consulted the State Historic Preservation Office, and I note that the SHPO recommended that the project meets the Standards. The National Park Service does consult with State Historic Preservation Offices, which provide initial review of proposed projects, but the NPS is not bound by SHPO recommendations. Regulations state that, *“Recommendations of States with approved State programs are generally followed, but by law, all certification decisions are made by the Secretary, based upon professional review of the application and related information. The decision of the Secretary may differ from the recommendation of the SHPO.”* [36 C.F.R. 67.1].

The loss of the historic floor plan, organized around the character-defining central L-shaped open-office volume, including other character-defining spaces of the executive office suites, private offices, conference rooms, the computer room suite, as well as the materials and finishes of those spaces, will severely compromise the historic character of the interior of the building. Consequently, I concur with TPS that the proposed interior changes to the Steiner American Building contravene Standards 2 and 5, quoted above.

Accordingly, I have determined that cumulative impact of the proposed—and now completed—rehabilitation on the interior and the exterior of the Steiner American Building will significantly compromise the overall historic character of the property and thus fails to meet the Standards and hereby affirm the November 14, 2019 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS’s November 14, 2019 Decision 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: UT SHPO  
IRS

[REDACTED]  
[REDACTED]  
[REDACTED]