



United States Department of the Interior

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



May 7, 2021

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

PROPERTY: 127 & 129 Lamar Avenue, Paris TX
PROJECT NUMBER: 41481

Dear [REDACTED]

I have concluded my review of your appeal of the July 22, 2020 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 – Description of Rehabilitation and Part 3 – Request for Certification of Completed Work applications 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.

Despite multiple requests to do so, you have not scheduled a meeting to discuss your appeal. Consequently, this decision is based on my review of the information provided in the Part 1, Part 2, and Part 3 applications, the additional information you provided in your August 8, 2020, appeal letter, and additional research I conducted.

After careful review of the complete record for this project, including the information presented in your appeal letter, I have determined that the rehabilitation of 127 and 129 Lamar Avenue is not consistent with the historic character of the property and the Paris Commercial Historic District in which it is located, and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the denial of certification of the

Part 3 – Request for Certification of Completed Work application issued in the TPS Decision of July 22, 2020.

I acknowledge your disappointment and anger that the completed rehabilitation was denied certification, but please note that the three step application process involving both the SHPO and TPS is designed to assure to the maximum extent possible that the completed rehabilitation work will comply with the Standards. Figuring out how to bring historic buildings up to contemporary expectations of comfort and utility and the requirements of life-safety and ADA codes without making disfiguring changes inconsistent with a building's historic character is an everyday occurrence. That's why over 95% of projects receive designation as a "certified rehabilitation" eligible for the 20% investment tax credit. However, that high rate of success is the result of the timely review and guidance many applicants receive as they engage with TPS at each step of the application process and their planning and construction processes. In this case, you did not begin such engagement with TPS until after the work was complete and the building placed in service.

The subject property is one part of a two-story commercial block known as the Cornerstone Building. Constructed in 1917, the Cornerstone Building is comprised of three, three-bay, two-story buildings with matching facades on the north side of the 100 block of Lamar Avenue. These buildings are listed as contributing structures in the Paris Downtown Commercial Historic District and are individually identified as numbers 57, 58, and 59 in the National Register of Historic Places nomination. Building 58 was purchased by 127 Lamar Avenue LLC., on May 29, 2018, and subsequently subdivided by a new firewall constructed on both floors, with the eastern-most third platted separately. Lamar County property records show that the eastern third of Building 58 (Block 13, Lot 4B) was sold to Glee M. Emmite on December 4, 2018 and that the title was transferred to 129 Lamar Property LLC on March 29, 2019. An article posted on the website My Paris Texas stated that Street Eats Artisan Street Food opened for business on the first floor of the property in July 2019. And, Suite 129, a rental property on the second floor, received its Certificate of Occupancy on October 24, 2019.

TPS received the Part 1 – Evaluation of Significance and Part 2 – Description of Rehabilitation applications on January 17, 2020. After review of the Part 1 application, TPS requested additional information regarding the ownership of Building 58 to clarify that, despite being under separate ownership, work on one of the properties can impact the rehabilitation certifications of the other. My research discovered that work on 123 and 125 Lamar was approved by the City of Paris Historic Preservation Commission (HPC) on September 12, 2018, and Google Street View photographs show that the new storefront of 125 Lamar was under construction in November 2018. Work on 127 Lamar was approved by the HPC on March 13, 2019. I note that both 125 and 127 Lamar Avenue received façade rehabilitation grants from the HPC. The new storefront of 127 Lamar is similar to the new storefront of 125 Lamar. I also note that the historic transoms above both new storefronts retain their original configuration and materials. Photographs in the

record taken in March 2020 show that work on the first floor of 125 Lamar had been completed as a retail store but had not been undertaken at that time on 123 Lamar or their combined second floor.

Regarding your concern with the fairness of reviewing the rehabilitation work in your section of Building 58 together with work undertaken by a different owner of the rest of Building 58, Building 58 is listed as contributing to the significance of the Paris Commercial Historic District in the National Register nomination and, after reviewing the Part 1 application and the additional information you submitted, TPS determined that Building 58 is a “certified historic structure.” The relevant section of the regulations states, “*In the event that an owner of a portion of a certified historic structure requests certification for a rehabilitation project related only to that portion, but there is or was a larger related rehabilitation project(s) occurring with respect to the certified historic structure, the Secretary’s decision on the requested certification will be based on review of the overall rehabilitation project(s) for the certified historic structure.*” [36 C.F.R. § 67.6(b)(7)]. Consequently, regulations require that TPS review your project in the broader context of Building 58. And, for the same reason, I cannot entertain your request to review your project independently from Building 58.

The Cornerstone Building has buff-colored brick facades facing on Lamar Avenue and Church Street with a projecting stone cornice and Prairie School decorative stone details below which demarcate a regular rhythm of bays, each with a storefront at street level and three windows with a continuous stone sill at the second floor. Exposed steel beams with rosettes carry the load of the second floor above each storefront, below which are three transoms featuring a characteristic Prairie School configuration of a large center light surrounded by eight smaller lights. A continuous metal awning supported by tie rods runs below the transom windows, shading the storefronts. A 1934 photograph shows that the original storefronts were flush with the façade with a center glass door and transom flanked by short paneled bulkheads and large undivided display windows with two-light transoms held by thin muntins. Some of the original storefronts remain, notably at 131 Lamar next door. Prior to being subdivided, Building 58 had three retail spaces on the first floor and one large open space with two rows of wood posts on the second floor, identified as a Lodge on a 1945 Sanborn Map.

The proposed rehabilitation work described in the Part 2 application would replace the non-historic storefront with a new storefront, retain and repair the three transoms above the storefront, replace the non-historic second floor windows with wood one-over-one double hung sash, and remove the paint on the brick below the second floor windows. On the rear (alley) elevation, the remaining original window on the first floor would be repaired and retained, the non-historic second-floor windows would be replaced with wood two-over-two double hung windows to match the two-over-two configuration of the historic first floor window, the non-historic metal double doors would be replaced with wood doors with a new metal canopy and a

four-light transom above. The previously painted lower half of the façade would be repainted and the damaged entrance ramp replaced. On the first floor, the east party wall with Building 59 and the rear wall have original plaster, the one remaining cross wall will be retained and two new staircases constructed to provide access to the second floor (when Building 58 was subdivided, the original stairs to the second floor were in the other section of the building). On the second floor, historic plaster remains on the party wall with Building 59 and front and rear walls, albeit damaged in some areas from roof leaks. The historic pine flooring and the tin ceiling will be retained, and the ceiling panels removed to construct the new party wall when the building was subdivided will be reinstalled.

After reviewing the Part 3 – Request for Certification of Completed Work application, received on April 29, 2020, TPS determined that the project did not comply with Standards 2, 3, 6, and 7, primarily due to the new storefront design, incompatible replacement windows, and the cumulative impact of other inappropriate treatments, described below.

Although you noted that the HPC approved your façade design and issued a grant to help with its cost, the Texas SHPO and TPS disagreed with the HPC's determination, with TPS noting in its July 22, 2020 Decision that in comparing the new storefront with the original design:

The two new storefronts do not match that original design, nor are they compatible in scale and design generally. While the historic transoms above the canopy were uncovered and retained, the replacement storefronts consist of heavy, bulky framing, solid panels within the display window opening, asymmetrical storefront divisions, the introduction of multiple entry doors, and a configuration with significantly less glass area and smaller display openings than would be characteristic of such storefronts.

I agree with the TPS assessment and note that although you had access to the photographic evidence of the 1934 photograph and physical evidence remaining in the storefront of 131 Lamar, the new storefront contravenes the requirements of Standard 6, which 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.” Regarding your statement that the design of the new storefront was dictated by code compliance issues, 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)]. As noted above, code compliance issues are common in rehabilitations, and it is the experience of the National Park Service that most cases can be successfully resolved

to comply with the Standards. Engaging with TPS staff during the planning and early construction processes frequently helps applicants resolve these issues over the course of their rehabilitation projects.

I thus note that, in this case, the work was complete and the building in service months before TPS received the Part 1 and Part 2 applications. Consequently, TPS did not have the opportunity to provide guidance that could have brought the storefront design—and the other denial issues described below—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)]. Further, please note that the National Park Service has received guidance from the Internal Revenue Service [https://www.irs.gov/pub/irs-utl/late_certification.pdf] which states that, “*Treasury Regulation 1.48(d)(1) requires that the taxpayer submit Part 1 of the Historic Preservation Certification Application before the property is placed in service.*” [See 26 C.F.R. § 1.48-12(d)].

Regarding the five replacement windows on the second floor and transom over the rear entrance doors, TPS determined that the glass is highly reflective and dark-tinted, thus does not match the transparency and reflective qualities of historic clear glass. TPS will approve Low-E glazing if it reasonably matches the characteristics of clear glass. In this case, I agree with TPS that the glazing in the new replacement windows is too dark and reflective to meet that test and thus contravenes Standard 6, quoted above.

Regarding the section of brick where paint was removed (using Sherwin Williams “HD paint stripper and limestone afterwash,” according to the Part 2 description), TPS noted that, “*This treatment appears in photographs to have removed the paint but also discolored the masonry. Although it is unclear whether the brick was damaged with this process, the overall visual quality has noticeably changed. Additionally, the stone sill for the three second-floor windows on this bay was painted white. This has made it conspicuously different from the other second-floor window sills on the building, which remain unpainted.*” I agree with TPS that the white painted windowsill is dramatically different from the unpainted sills on the entire Cornerstone Building, contravening Standard 2. With respect to the area of cleaned brick, it may be that the color difference is because the unpainted brick was not cleaned at the same time the paint was removed (note the dirt stains on the cornice and the decorative stone details flanking the second-story windows). Consequently, since there is only one photograph of the stripped brick and it was taken from across the street, I am not convinced there is sufficient evidence to determine if the brick was damaged by the paint removal treatments, which would contravene Standard 7. 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 7 states, “*Chemical or physical treatments, such as sandblasting,*

that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.”

Regarding the rear entrance, I agree with TPS that this originally would have been a utilitarian service entrance, possibly with oversized doors. However, there is no apparent physical evidence of the historic configuration of the rear entrance (nor of any of the other rear entrances of the Cornerstone Building visible in Google Street View), so any new entrance design would be conjectural. Consequently, since this is an alley entrance and thus a secondary elevation, and the existing doors were standard-height, the new standard-height double doors, tall transom, and small canopy are reasonably compatible with the historic character of the property and thus compliant with the Standards. Regarding the mahogany doors with six small square lights over three tall inset panels, I agree with TPS that Craftsman Style doors are hardly consistent with service entrance doors, but note that the new use for the building is residential on the second floor and the doors are compatible with that new use. However, they are still service entrance doors for a restaurant, which are typically abused and susceptible to damage. Nevertheless, the rear entrance treatments are not a significant impediment to certification, and I have dismissed them as denial issues. Consequently, I disagree with TPS that the rear entrance treatments contravene Standard 3, which states, *“Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.”* I also note that photographs in the file show that a similar treatment was carried out on the rear entrance of 125 Lamar, also in Building 58, and on two of the rear entrances of Building 57.

Regarding the interior plaster finish on the rear and east party walls, TPS noted areas where the plaster had been damaged but not repaired (on the rear wall of the first floor) and where plaster had been removed to expose the underlying brick as a decorative treatment (the outline of the city’s iconic Eiffel Tower replica inside the rear entrance, and on the second floor, the entire rear wall of the master bedroom, most of the east wall of the kitchen, and an irregular shape over the freestanding bathtub). TPS stated that these treatments are not compatible with the historic character of the interior spaces which historically were finished with smooth plaster, contravening Standards 2 and 6, quoted above. I agree with TPS that these treatments are incompatible with the historic finished character of the interior.

Regarding your explanation that the areas of unrepaired or removed plaster are not visible from outside the building, please note that the TPS review encompasses both the exterior and interior of the building. The regulations state, *“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)].

TPS further noted that on the second floor, new features that resemble historical designs create a false sense of history, specifically the "*faux boxed columns along the west wall in the hallway, the use of shiplap siding on a bedroom wall, and the laundry door, which appears to be a salvaged, historic exterior door with a stained-glass window,*" contravening Standards 2 and 3, quoted above. Prior to rehabilitation the second floor was a lodge hall across the full width of Building 58. After the building was subdivided, cutting off access to the original stairs, the length of the building required two new stairs to be constructed to provide adequate emergency egress from the second floor. And since the new use is residential, new partition walls had to be constructed to define and enclose the various rooms. As a result, except for the original tin ceiling and the original pine flooring, virtually everything on the second floor to some extent creates a false sense of history, for example the new but early 20th-century style doors with transoms and glass doorknobs.

Regarding the faux boxed columns along the new party wall, they mimic the row of wood columns that historically supported the roof at that location. Those columns still exist, but are in 125 Lamar, on the opposite side of the new party wall. Consequently, the boxed columns are a reasonable replication of the historic conditions on the second floor. Regarding the shiplap siding on one wall of the master bedroom, it remains a finished wall as it was historically. Regarding shiplap siding on the interior walls, although you claim, "*a great deal of which was in fact COVERED in shiplap pine,*" there is nothing in the written record to indicate that had been the case, nor are there Part 1 or 2 photographs showing shiplap siding anywhere on the interior of Building 58. Regarding the stained-glass door to the laundry room, it is a whimsical feature, clearly out of place in its new use and not likely to be considered an historic feature of the building.

Although I agree with TPS that these features could cumulatively be perceived as creating a false sense of history, I disagree with TPS that, in this case, they rise to the level of a denial issue that contravenes Standards 2 and 3.

In conclusion, I concur with TPS that the primary denial issues are the incompatible new storefront, the incompatible replacement windows, and the removal of historic plaster finishes to reveal the underlying brick. I also concur with TPS that the resulting overall impact of the completed rehabilitation is not consistent with the historic character of the property, Building 58, and the Cornerstone Building, which collectively contribute to the significance of the Paris Commercial Historic District, and thus fail to meet the Standards. Accordingly, I affirm the Part 3 denial of certification issued by TPS in its July 22, 2020 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's July 22, 2020 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: TX SHPO
IRS