United States Department of the Interior

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

December 22, 2022

[redacted]

Property: **Armstrong Rubber Company Building, New Haven, CT**
Project Number: **40540, Part 3**
Appeal Number: **1665**
Action: **Final Administrative Decision**

Dear [redacted]

I have concluded my review of your appeal of the December 2, 2022 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 3 – Request for Certification of Completed Work 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 you, [redacted] for meeting with me via videoconference on December 8, 2022, 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 additional research I conducted, I have determined that the completed rehabilitation of the Armstrong Rubber Company Building is consistent with the historic character of the property and meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Accordingly, I hereby reverse the denial of certification issued by TPS in the Decision.

The Armstrong Rubber Company Building was designed by architect Marcel Breuer with Robert Gatje, a partner in his firm, in a Brutalist style. Constructed 1968-69 to be Armstrong's corporate headquarters and research, development, and testing facility for automobile and aircraft tires, the original building had a large-area, two-story mass for the industrial functions, with the mass of the corporate office block set two stories above the roof, suspended from large steel trusses. The unique design with a two-story void between the two masses created an iconic form made more prominent by its location facing a broad curve of the Connecticut Turnpike. The building remained in use by Armstrong and later Pirelli, until Pirelli left in1999. Furniture retailer IKEA purchased the property in 2003 and constructed a store on the south side of the lot. IKEA demolished the rear two-thirds of the two-story section of the Armstrong building to create a parking lot, using salvaged precast façade elements from the demolished section to create a new rear wall for the remaining two-story section, aligned with the office block above. IKEA also performed remediation of hazardous materials, removing vinyl asbestos flooring, baseboards, interior doors, and select wall systems on the office floors, but essentially removing all finishes back to the building's structural frame in the remaining two-story section.

The rehabilitation converted the building from office/industrial use to a 165-room hotel with the additional goal of creating an entirely carbon-neutral facility. Although TPS approved the Part 2 – Description of Rehabilitation application (albeit with eleven stipulated conditions), TPS found that the completed rehabilitation did not meet the Standards, "*due to removal and/or alteration of character-defining historic materials, features. and spaces; replacement of removed historic features, materials, and finishes that does not match the design and appearance of the originals; and construction of new features and other work inconsistent with the historic character of the building.*" Specifically, TPS determined that the new porte cochere and the new interior window surrounds are stand-alone denial issues, and that that the attempt to bring "warmth" to the building though the installation of faux-wood grain vinyl flooring, faux-wood grain porcelain tile flooring, and untreated IPE wood plank fencing, cumulatively contribute to the denial (although TPS noted that the latter items could be remediated).

My review started with an assessment of the defining characteristics of the building from not just the project record and appeal presentation, but also from books about Marcel Breuer and the Marcel Breuer Digital Archive at Syracuse University. Then, I assessed the overall impact of the entire rehabilitation on those defining characteristics. I note that the regulations state, "*The Chief Appeals Officer may base his decision in whole or part on matters or factors not discussed in the decision appealed from.*" [36 C.F.R. 67.10(c)]. Finally, I evaluated the basis for the denial issues described in the TPS Decision.

The site, once a large area, is now tightly constrained by the property boundary of the adjacent IKEA store. The IKEA parking lot is less than ten feet from the west (rear) façade of the Armstrong building and the four-lane entrance drive is only a few yards from its north side.

The building's bold form and massing and the strong geometric pattern of its concrete façades respond to its prominent location alongside a busy interstate. It was meant to be taken in at a glance while speeding by on a highway. The office block was supported on two poured-in-place concrete towers that also served as fire egress stairs and five pairs of steel H-columns, all of which supported seven tall steel trusses from which the individual offices floors were suspended. The concrete towers were carefully detailed, with their exterior face designed to integrate with the precast concrete panels that formed the facades of the building. The interior face of the fire stairs was board-formed concrete which created vertical ridges that run the full height of the tower. The individual stair treads were terrazzo, with a metal railing and wooden handrail. The trusses were expressed in the concrete façade panels of the top floor. The main entrance is demarcated from the façade by being dark in contrast to the facade, both recessed from the plane of the façade and further placed in shadow by a short concrete hood projecting over it. The same granite floor tiles as in the lobby further darken the entrance by absorbing rather than reflecting sunlight. At night, the inverse is true; the façade is dark and the entrance is light, brightened by the light from two large lobby windows flanking the entrance doors. After the lower floors had been truncated by IKEA, the only other exterior doors were at the base of each fire stair in the towers.

At a closer distance, the intricate pattern of the exposed quartz aggregate in the precast façade panels resulted in an interplay of light and shadow as the sun moves across the sky. The fixed windows, deeply set in splayed reveals that reflect natural light into the interior, were mirrored by interior splayed reveals that reflect and spread natural light into the interior spaces. The interior splayed reveals were simply flat drywall without decorative trim. The original windows had a slightly projecting fan coil HVAC unit or a solid metal panel below the sill. And the office doors had glass transoms that brought natural light deeper into the interior. The result was a building that had good natural lighting despite having a façade that was mostly solid concrete. Massive and forbidding on the exterior, the interior was remarkably light and airy.

The historic interior of the building was governed by a five-foot module used throughout the original design. Office doors were centered on the exterior windows as were the recessed linear lighting fixtures that spanned the narrow width of the building. Interior partitions were centered on the joint between the precast concrete façade panels, making room dimensions multiples of five feet. Corridors were five feet wide. The ceilings were finished with 12" x 12" acoustical ceiling tiles and the strip lighting fixtures were one foot wide, both compatible with the five-foot grid. The floors were covered with 12" x12" vinyl asbestos tiles or carpeting with two exceptions, the triangular shaped granite flooring outside the entrance and in the reception area inside the front entrance, and the computer floor in the adjacent data processing office. Wall finishes were gypsum board except for the executive suites on the eighth floor, which had book-matched wood paneling, in oak, walnut, or ebony.

The exterior was virtually unchanged in the rehabilitation, with no rooftop additions or other exterior modifications except that the new use required two emergency exit doors to be installed in cut-down window openings on the 2003 reconstructed rear facade. The original fixed windows were replaced with triple-glazed fixed windows with frames matching the width of the original frames. The new window glazing and window frames are virtually indistinguishable from the original windows on both the exterior and the interior.

The rehabilitation of the interior essentially started from the exposed structure. The original five-foot module governs the new interiors, from rooms in multiples of five feet, to five-foot wide corridors, to 12" x 12" acoustical ceiling tiles in public spaces and corridors (the guest rooms have flat drywall ceilings). The exterior walls were not furred out, thus matching the original depth and angle of the window reveals and the slightly projecting sills. However, the original drywall reveals have been replaced with flat stained wood reveals that project slightly beyond the adjacent wall surface. Similarly, the sill was replaced with stained wood. This change was a significant factor in the TPS denial decision. The fan coil units under the windows have been replaced with drywall in the same plane as the adjacent wall surface. The ceilings were installed at the same height as the original. The original metal frames for the office doors were salvaged and reused in the rehabilitation and matching frames were fabricated where needed. New wood doors were installed, matching those in the original specifications.

The new lighting reused the original fixtures, modified for use with LED lights, and some newly fabricated to match. The original pattern of rows of fixtures in a pattern of alternating one-foot by four-foot fixtures with flat diffusers and one-foot by one-foot fixtures with round fresnel lenses was copied in the new lighting, but not all fixtures are lit. Some are now used as linear diffusers for the new HVAC system, some have flat panels with recessed accent lights, and some are simply flat panels that hide WIFI antennas. And the original corridor lighting, one-foot by four-foot recessed fixtures set five feet apart and perpendicular to the length of the corridor is matched in the new corridors

TPS had stipulated that surviving decorative features and finishes be retained in the rehabilitation or salvaged and reused. These included the original finishes in the fire stairs, the granite flooring and stairs in the lobby, the granite elevator surrounds on each floor, and the three types of wood paneling on the eighth floor, which were preserved in-place. Salvaged and reused features include a corridor clock and the original reception desk, relocated to a pre-function space.

As described above, the overall impact of the rehabilitation on the historic character of the property preserved the building's setting, massing, structural system, precast and poured-in-place concrete facades, 5' modular grid, fire stairs, tile flooring in the entrance and lobby, stairs from the lobby to the first floor, elevator door surrounds, and the oak, walnut, and ebony paneling on the eighth floor. Salvaged and reused elements included the reception desk, the recessed lighting

fixtures, the office door frames, and the corridor clock. The spatial character of the interior matches the original, albeit with new materials, respecting the 5' modular grid, preserving the original ceiling heights and depth of the exterior walls, and the angle and depth of the splayed window reveals. All of this work is consistent with the historic character of the property.

Although my assessment is that the overall impact of the rehabilitation complies with the Standards, TPS determined two stand-alone issues in the completed work precluded certification of the rehabilitation, the added porte cochere and the new material and color of the reconstructed splayed window reveals. Contributing denial issues were the faux-wood vinyl flooring on the eighth floor, the faux-wood porcelain tile flooring on the first floor, and the IPE wood-panel fencing.

Regarding the added porte cochere, TPS noted in its conditional approval of the Part 2 application that a canopy or porte cochere on the primary elevation would not be compatible with the building's historic character. Standard 1 stipulates, "*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.*" Although TPS had serious concerns about the loss of historic fabric throughout the building, a requirement of Standard 2, TPS nevertheless approved the floor plan changes necessary to accommodate the layout of the new hotel guest rooms and that the new use would be consistent with minimal change requirement of Standard 1. Consistent with that approval, as a practical matter, the hotel requirement to provide protection from inclement weather for arriving and departing guests is reasonable. In this case, the freestanding and unconnected porte cochere's profile is minimal, its design and materials are differentiated from the adjacent façade, its color does not attract attention, and it could be easily removed in the future. As described above, the main entrance is demarcated by being significantly darker than the surrounding façade, accomplished by being deeply recessed and further darkened by the projecting hood and light-absorbing floor tiles. The new porte cochere does not significantly diminish that character, a dark entrance set in a light façade. I have determined that it is a reasonable and minimally intrusive addition to accommodate the new use and is compliant with the Standards. Consequently, I dismiss the new porte cochere as a stand-alone denial issue.

Regarding the material and color of the reconstructed splayed window reveals, I agree with TPS that it is a visually prominent change from the original design. The interior side of the exterior walls had been removed in the remediation work and reconstructed in the rehabilitation, which provided an opportunity to build in new features not in the original design. Two practical requirements of the new hotel use are blackout shades and the use of durable/low maintenance materials in locations subject to wear. The original gypsum board reveals were suitable in an office use; workers did not sit on the windowsills or gaze out the windows at the view. Hotel guests and children will do both, creating a wear and maintenance issue at the window openings.

The new exterior walls match the thickness of the original walls and match the angle and depth of the historic reveals, but the new work allows operable window shades to be hidden behind the new wall surfaces, the only visible evidence of their existence being tracks routed in the face of the reveals. The choice of the specific material and color clearly could have benefitted from consulting before constructing; a composite solid surface material matching the color of the adjacent wall could have met the Standards and the hotel requirements. However, the new reveals match the angle and depth of the historic reveals and have a half-inch overlap with the adjacent wall surface. Physically, the new reveals and sills are only slightly different from the historic configuration, and the use of a durable/low maintenance material in this location is a reasonable modification in light of the building's new programmatic uses. The new reveals and sills match the angle and depth of the historic, but the stained wood finish does not. Considered together, I have determined that the configuration of the reveals and sills is more important than their color and material and that the completed work is minimally consistent with the Standards. Consequently, I dismiss the color and material of the new window reveals and sills as a stand-alone denial issue.

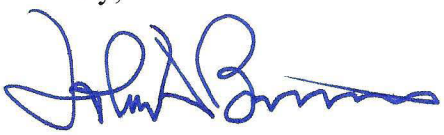
Regarding the three other issues contributing to the TPS denial, the faux-wood vinyl flooring in some areas of the eighth floor are confined to kitchenette areas of the guest suites, a reasonable and minimal use that I dismiss as a denial issue. The choice of faux-wood porcelain tile flooring on the first floor, like the window reveals, could have benefited from consultation, but at present the faux-wood grain is only perceptible when looking straight down at the floor or at photographs in the manufacturer's literature. Photographs in the Part 3 application confirm that when seen at an angle, the grain pattern is barely perceptible and thus has a de minimis impact on the historic integrity of the space. Consequently, I dismiss the faux-wood porcelain tile flooring on the first floor as a denial issue. Early photographs of the IPE wood plank fence show the unfinished wood before it has had a chance to weather; once fully weathered to gray, the color of the fence will blend in with the concrete façade and will not be visually prominent. Accordingly, I dismiss the IPE wood plank fence as a denial issue.

Finally, I assessed whether the cumulative impact of the added porte cochere and the new material and color of the reconstructed splayed window reveals considered together rises to the level of causing the entire rehabilitation to fail to meet the Standards. After reviewing the entire rehabilitation, I have determined that the unique character of the building presented unique challenges in the rehabilitation. It is a freestanding iconic presence on a severely constrained site, with finished facades on all four sides. The rehabilitation respected the historic character of the exterior, preserving the historic massing by avoiding rooftop additions or amenities, installing new triple glazed windows that match the width of the historic window frames, and installing the solar panel array across the IKEA entrance drive from the building. The historic finishes on the interior had hazardous materials that required their removal, but salvageable feature like the office door frames and lighting fixtures were reused and replicated to match. The

new wall and ceiling materials match the historic: they are not furred out, the splayed window reveals match the angle and depth of the original, the ceilings are at their original height without exposed ducts or soffits hiding plumbing and ductwork. And the completed work resolved ten of the eleven conditions stipulated in the TPS approval of the Part 2 application, the exception being the new porte cochere. My conclusion is that the cumulative impact of the entire rehabilitation preserves the overall historic character of the property and is consistent with the Standards and that the two primary denial issues identified by TPS do not rise to the level of causing the entire rehabilitation to fail to meet the Standards. Accordingly, I reverse the December 2, 2022 Decision by TPS denying certification of the completed work and hereby designate the Armstrong Rubber Company Building a "certified rehabilitation." I have attached to this letter the approved and signed Part 3 – Request for Certification of Completed Work application for the property.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's December 2, 2022 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: CT SHPO
IRS
[redacted]