



# United States Department of the Interior

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



April 22, 2022

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

**PROPERTY: Silsbee House and Carriage House, 380 Essex Street, Salem, MA**  
**PROJECT NUMBER: 39277, Part 3 and Amendment 4**  
**APPEAL NUMBER: 1646**  
**ACTION: Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the July 22, 2021 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 your representative, [REDACTED] for meeting with me via videoconference on November 5, 2021, 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 amendment submitted on February 7, 2022, I have determined that the rehabilitation of the Silsbee Carriage House 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). 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, 2021.

The Silsbee House and Carriage House are two historically functionally related buildings in the Chestnut Street Historic District, which was listed in the National Register of Historic Places in 1973. TPS determined that the property contributes to the significance of the historic district and designated it a “certified historic structure” on November 19, 2018. The three-story, L-plan, Federal-style brick residence was constructed circa 1807. The Carriage House is a two-story, wood-frame, clapboard Federal-style outbuilding at the rear of the lot constructed between 1897 and 1901. TPS accepted previously completed work on the main house as meeting the Standards; this project will convert the carriage house into a two-unit residential rental property. Accordingly, the TPS denial and subsequent appeal solely concerns the rehabilitation of the carriage house.

TPS determined that the primary reason for the denial was the removal of the natural wood beadboard ceiling on the first floor and its replacement with white-painted gypsum board. TPS also determined that the addition of a wood wall base, painted white, in the first-floor unit and painting the interior casing for the historic carriage entrance white further compromised the historic character of the carriage house, noting that, *“The addition of light-color painted wood trim in a historic space that was characterized by all surfaces - walls, ceilings, and floors - featuring a natural or stained wood finish is an incompatible alteration.”* TPS found that the completed rehabilitation failed to meet Standards 2 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 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.”*

During our appeal meeting, we discussed remedial changes to the project that could potentially bring it into conformance with the Standards and ultimately allow reversal of the TPS denial. I invited you to submit a proposal for such remedial work. On February 7, 2022, I received from [REDACTED] your proposal as Amendment 4 to the Part 3 application. After reviewing the amendment, I discovered that it was similar to the proposal [REDACTED] made in a March 31, 2021 letter, prior to TPS issuing its July 22, 2021 Decision. Although the new proposal was submitted as part of the appeal, it was submitted in the form of an amendment with new work not previously reviewed by TPS. Consequently, I asked TPS to comment on it in relation to [REDACTED] [REDACTED] March 31, 2021 proposal. The TPS comment is that that Amendment 4 does not resolve the primary cause for the denial, the replacement of the beadboard ceiling on the first floor with painted drywall.

After careful review of the entire project file, although I concur with TPS that the completed work does not meet the Standards, I disagree that the primary denial issue is the loss of the first floor beadboard ceiling. The loss of the beadboard ceiling is just one of many significant

changes that severely compromise the historic character and integrity of the building. Prior to the rehabilitation, the Part 1 photographs show natural finish beadboard walls and ceiling throughout the first floor except for a recently partitioned room at the southeast corner that had a drywall ceiling. Nearly three-quarters of the first floor was open space for carriages without columns and had an unbroken ceiling plane of beadboards. The second floor had no interior finishes on its exterior walls except that one room had beadboard walls, flat ceiling, and closet. The remainder of the space was open to the underside of the roof rafters. There were also two large rooms enclosed by partial-height partition walls with wide horizontal boards on exposed studs.

The architectural drawings show that the entire interior of the building was gutted back to the exterior studs. All partition walls were removed, the stairs to the second floor were removed, the concrete first-floor slab was removed, and the building was raised to allow construction of a new perimeter foundation. Originally, the carriage space on the first floor was open, with the second floor supported on a large wood beam suspended on two steel tie rods from the roof structure. That beam and tie rods were removed and replaced with a built-up LVL beam that required a wood post in the middle of the formerly open carriage floor and soffits across the formerly unbroken ceiling plane. The new interiors have a different floor plan, a new relocated stair to the second floor, new flooring, and drywall-clad partition walls and ceilings with reinstalled salvaged beadboard on the perimeter walls only on the first floor. And, although TPS accepted more change to the second floor in its Decision, I have determined that installing a dropped flat drywall ceiling on the second floor significantly compromised its historic barn loft character and that the wall segment of salvaged beadboard not in its original location appears to create a false sense of history. Consequently, nothing remains of the historic interiors except for the areas of reinstalled beadboard. By contrast, the exterior treatments respected the building's historic integrity and character, for instance retaining the historic clapboard and wood windows. The contrast between the treatment of the interiors and the exterior is highly noticeable. 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)].

Consequently, I concur with TPS that the overall impact of the rehabilitation on the Silsbee Carriage House has severely compromised its historic character and integrity, contravening Standards 2 and 6, cited above. In addition, I find that the change in use has triggered such extensive loss of historic materials and reconfiguration of interior spaces that the project also contravenes Standard 1. Standard 1 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.*"



As described above, I have determined that there were a series of changes made to the building to accommodate the new use that cumulatively, significantly compromise its historic character and integrity beyond those cited by TPS in its Decision. As 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)].

Thus, the overall impact of the rehabilitation has significantly compromised the historic character of the Silsbee Carriage House, causing the completed work to fail to meet the Secretary of the Interior's Standards for Rehabilitation. Accordingly, I affirm the Part 3 denial of certification issued by TPS in its July 22, 2021 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's July 22, 2021 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: MA SHPO  
IRS

[Redacted]