



United States Department of the Interior

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



December 16, 2013

Re: **Masonic Hall, 16 – 20 West North Avenue, Pittsburgh, Pennsylvania**
Project Number: **28957**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for meeting with me in Washington on September 24, 2013, and for providing a detailed account of the project.

Built in 1893, the Masonic Hall is located in the Mexican War Streets Historic District. It was certified as contributing to the significance of the historic district on June 18, 2013. The proposed rehabilitation of this “certified historic structure” was found not to meet the Standards owing to planned interior modifications. In this case the commercial spaces on the ground floor will be combined to form one space, and residential apartments will be fitted into the upper floor meeting spaces. The initial proposal reviewed by TPS also called for the insertion of partitions in the wide vestibule running behind the principal spaces on each floor. Additionally, TPS noted that:

This application was difficult to review because information generally included in Part 2 applications, such as section drawings and dimensions on the floor plans, was not included in this application. Even if the rehabilitation proposal met the Standards, we would be unable to issue a preliminary certification of the rehabilitation, because the application is incomplete; descriptions of several work items that are required in a rehabilitation proposal are conspicuously absent. For example, the application states that the windows will be replaced and that “Existing and proposed dimensioned drawings will be submitted to the PA SHPO and NPS for review prior to ordering and installation.” In addition, the

application makes no mention of how the HVAC systems will be installed. No certification could be issued in the absence of information on these significant work items.

After reviewing the TPS decision, I have determined that there are two broad issues that preclude certification of the Part 2 application. The first is regarding the conceptual design being proposed, and the second is regarding the lack of adequate information in the application.

After review of the complete record for this project, including the amendments to the original proposal presented at the appeal meeting, I have determined that the conceptual design for the rehabilitation of the Masonic Hall, as modified, is consistent with the historic character of the property and the historic district in which it is located, and that the modified conceptual design meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, with respect to the conceptual design for which there was sufficient information to form a determination—discussed below—the denial issued on August 19, 2013, by TPS is hereby reversed. However, this appeal decision is limited to the conceptual design only and does not constitute approval of the entire Part 2 application.

I agree with TPS that the interior modifications originally proposed would bring the project into conflict with Standards 1, 2, and 5, as cited in its decision. Standard 1 states: *"A property shall be used for its intended 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."* 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."* However, for the reasons noted below, I have reached a different conclusion.

With regard to the ground floor commercial spaces along North Avenue, I note that the historic entrances to each of the spaces will be retained, as will the columns that projected from the walls between each space. The two rows of columns were prominent features in the three retail spaces that were, for the most part, devoid of decorative finishes. Although the walls along the two column lines will be removed, joining the three spaces into one, their former locations will be demarcated by bulkheads along the ceiling line, a change in material at the floor level, and movable partitions that can divide the now-combined spaces into their original configuration. Although removing these walls is not a recommended treatment, I have determined that there will be a sufficient representation of their original configuration to marginally comply with the Standards.

With regard to the stair hall accessing the upper floors that is entered at the rear of the building from Reddour Street, it will remain as it was historically, with only the insertion of an elevator behind the stair. This new feature will not diminish the primacy of the stair itself nor will the elevator be directly visible from the entrance.

With regard to the fourth commercial space on the first floor (entered from Reddour Street and running perpendicular behind the three commercial spaces along North Avenue) and the two similar spaces directly above it on the second and third floors, TPS objected to infilling these spaces on all three floors in its denial of certification. The first floor commercial space has little architectural character aside from its volume. This space will become a service area for the larger commercial space facing North Avenue, substantially infilling its volume. On the second and third floors, both spaces had architectural character as entry foyers to the ceremonial meeting

rooms and banquet hall. I note that the insertions planned for the two upper floors were deleted from the project in the appeal presentation. Consequently, although truncating the space on the first floor is not a recommended treatment, I have determined that preserving the two upper-floor spaces substantially intact allows the overall impact of treatments in this area of the building to meet the Standards.

With regard to the upper floor meeting rooms of fraternal lodges, such spaces are almost always character-defining features. There are two large ceremonial rooms facing North Avenue on the second floor, and a third floor banquet hall that extends across the full width of the building. The two ceremonial rooms are the most prominent, architecturally significant, and intact spaces in the building. To protect their architectural character, only one apartment will be inserted into each space, with the new room partitions freestanding of the original perimeter walls and ceiling in a "pod" configuration. Although this is an unusual treatment, the full volume of each ceremonial room remains intact; I have determined that it complies with the Standards. In contrast, the third floor banquet hall has few distinguishing features other than decorative stencils in the arches above the window surrounds. I have determined that the insertion of three apartments here—again with partitions freestanding from the original perimeter walls—will not significantly compromise the overall historic character of the building, and thus complies with the Standards.

Accordingly, I find that the overall impact of the conceptual design for the rehabilitation on the historic character of the building—with respect to the specific design issues addressed above—complies with the Standards.

Although I am reversing the TPS's denial of certification with respect to the conceptual design for the rehabilitation, you must complete the Part 2 application before it can be reviewed for certification purposes. Accordingly, you must submit the requisite information to TPS through the Pennsylvania SHPO for review and evaluation. Should you have any questions concerning submitting these materials, please contact Michael Auer at 202-354-2031.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 19, 2013, denial 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,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-PA
IRS