



## United States Department of the Interior

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



February 6, 2014

Re: **Butler Brothers Warehouse, 335 – 341 Washington Street, Jersey City, New Jersey**  
Project Number: **29364**

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. 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 January 23, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented with the appeal, I have determined that the proposed rehabilitation of the Butler Brothers Warehouse is not consistent with the putative historic character of the property, and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on November 12, 2013, by TPS is hereby affirmed.

In response to the submitted "Part 1 – Evaluation of Significance," for the Butler Brothers Warehouse, the National Park Service issued a Preliminary Determination of Individual Listing on October 17, 2013, stating that the property appeared to meet the National Register Criteria for Evaluation and would "likely be listed in the National Register of Historic Places (NRHP) if nominated by the State Historic Preservation Officer." The Part 1 cites the warehouse as significant in the areas of Commerce and Transportation, as well as in Architecture and Engineering.

As for the warehouse's significance in Architecture, the draft NRHP Nomination Form accompanying the application notes that "Architect Jarvis Hunt combined the warehouse's functionality with a distinctive treatment that relieves the nine-story brick elevations with strips of narrow windows, bands of decorative brick, corbelled cornice and stepped back elevator houses that give the warehouse an almost fortress-like

appearance.” The NPS review comments accompanying the PDIL approved on October 17, 2013, note that “The draft nomination does an excellent job of documenting this outstanding example of early twentieth century warehouse design by Jarvis Hunt. Of particular significance are the exterior elevations. The only embellishments on the massive E-shaped block are the narrow bands of square windows framed by rusticated brickwork, very much in the tradition of an Italian Renaissance palazzo.”

These documents articulate in detail what is apparent at first glance at the building: all the elevations of this enormous structure are punctuated by hundreds of deeply set, nearly square, windows set into strongly articulated horizontal bands of alternating light and dark colored brick. The overall effect is indeed, as noted above, fortress-like, and is the paramount feature expressing the warehouse function, and thus the historic character, of the Butler Brothers Warehouse.

The proposed rehabilitation would enlarge the window openings, and thereby greatly change the solid-to-void ratio, rupture the historically unbroken horizontal brick bands and thus modify the historic appearance of every elevation. As a result, TPS determined that the single issue of enlarging the window openings caused the proposed rehabilitation to contravene Standards 1, 2, and 5. 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.*”

I concur with the TPS determination. The windows are located high up on the walls—with the sills between 4 and 9½ feet above the floor—in order to permit goods to be stacked against the walls at the building perimeter. The proposed residential use would require lowering the sill heights to residential levels. In our discussion during the appeal meeting regarding the possibility of raising the floors as an alternative to cutting down the sill heights, you stated that larger windows would still be a requirement for the units to be market-competitive. I have determined that whether the proposed changes to the windows are driven by the sill heights or a desire for bigger windows, the impact is the same: a significant compromise of the building’s prominent and strongly articulated facades. As a result, I find that the proposed rehabilitation of the Butler Brothers Warehouse does not meet the basic statutory test for certification, namely, that the rehabilitation preserve a property’s overall historic character.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the November 12, 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-NJ  
IRS