



United States Department of the Interior

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



February 27, 2019

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

PROPERTY: **The Fort Henry Club Building, 1324 Chapline Street, Wheeling, WV**
PROJECT NUMBER: **32345**

Dear [REDACTED]:

I have reviewed your appeal of the June 18, 2018, decision of the National Park Service's Technical Preservation Services (TPS) denying certification of Amendment 1 to the Part 2 – Description of Rehabilitation application for property referenced above. You initiated your appeal under the 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] and [REDACTED] for meeting with me in Washington on August 22, 2018, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials submitted during and after the appeal meeting, I have determined that the overall impact of Phase 1 of the rehabilitation on the historic character of the property meets the Secretary of the Interior's Standards for Rehabilitation (the Standards), and hereby reverse the June 18, 2018, TPS denial of certification for the historic rehabilitation of the property. However, please note that the scope of this appeal decision is limited to the remedial work identified by TPS in the June 18, 2018, denial of certification. Subsequent amendments for later phases of the project must be submitted to TPS for review through the normal process.

In its denial decision regarding the Part 2 Amendment dated March 14, 2018, TPS stated:

The Part 2 application was previously denied by Technical Preservation Services (TPS), and that decision was appealed. The Chief Appeals Officer (CAO) upheld the TPS decision to deny the project but indicated in that decision letter that it might be possible to bring the project into conformance with the Standards for Rehabilitation if additional and corrective work was undertaken. The current decision is in response to your proposal for additional work to bring the project into conformance.

TPS also suggested in the denial letter that additional work was needed to meet the requirements I established in my previous appeal decision for three spaces: the 14th Street entrance; the sunporch, second-floor dining room, and billiard room; and the main stair and circulation spaces.

With regard to the 14th Street entrance, at the appeal meeting, you agreed to undertake all of the remedial work identified by TPS in its denial of Amendment 1. Specifically, you agreed to undertake the following work:

1. Restore the wall (proposed in the amendment)
2. Remove the banister at the lower, street-level lobby, to be replaced with a solid wall to further enclose the new stair.
3. Remove of the salvaged transom installed between the upper and lower lobbies.
4. Remove the new wall infill at the east side of the first floor overlook created by the removal of the historic floor in front of the elevators. This former corridor space should maintain its historic open dimensions.
5. Remove the turned-wood railings in both overlook spaces, to be replaced with glass railings or comparable transparent designs.
6. Remove the projecting portion of the elevator wall above the new elevator openings, and restore the historic elevator door trim on the wall in the historic locations.

With regard to second floor treatments in the sunporch, second-floor dining room, and billiard room, at the appeal meeting, you agreed to undertake one of the five remedial items identified in the TPS denial. Specifically, you agreed to do the following:

1. Remove the new wall infill within the doorway between the sun porch and the second-floor dining room. If doors are absolutely necessary, the new doors must fill the entire historic opening and must be compatible with the style and character of the historic space.

With regard to remedial items 2, 3, and 4, stipulated for the second floor dining room, you argued that the second floor dining room is the least significant of the three main public spaces

within the building and that a tertiary space should be allowed greater change than allowed in the two primary spaces. You also explained that a long-term tenant required enclosed spaces for private meetings, precluding offices with low walls, and noted that the inserted partitions and lowered ceiling were reversible treatments. In this instance, I find that your arguments are reasonable and that the treatments in the second floor dining room would be marginally compatible with the Standards in the context of the overall rehabilitation project (emphasis added). However, that finding requires that all subsequent phases of the rehabilitation be compliant with the Standards in order for the overall rehabilitation to be certified.

With regard to remedial item 5, stipulated for the second floor billiard room, you showed evidence that the removed paneling was not historic, and that the billiard room finishes extant prior to the rehabilitation were not historic. Accordingly, I have dismissed the billiard room treatments as a denial issue.

With regard to the main stair and circulation spaces, you agreed to four remedial changes in the amendment:

1. Remove the wall at the first floor that encloses the main stair lobby.
2. Reinstate missing doors at the second-floor stair landing.
3. Replace incompatible doors at the third stair landing with more compatible new features.
4. Replicate and re-install trim throughout the main stair spaces.

Although TPS approved these changes, TPS was concerned that the changes could not be accomplished without damage to the historic character and integrity of these and adjacent spaces. TPS also noted that removing the new wall that encloses the main stair lobby will require the installation of sprinklers. At the appeal meeting, you explained that the historic character and integrity of the first floor, particularly the decorative features and main dining room will be protected. Mechanical services will be provided to the first floor from the basement below. The historic character and integrity of the fourth floor ballroom will be protected by providing mechanical services from the attic above. And, you explained that the entire building will be sprinklered, allowing the main stairway to remain open, as it was historically. The open stairway is a character-defining feature of the interior, and must be retained for the overall project to meet the Standards.

Consequently, I find that the remedial work you have agreed to undertake, as described above, will comply with the Standards if completed as described. With regard to the second floor dining room and billiard room, I have determined that the treatments are marginally compliant with the Standards in the context of the overall rehabilitation work proposed in all three phases of the project. And, I find that your proposed means to provide mechanical services to the first floor, first floor dining room, and fourth floor ballroom, will comply with the Standards if

completed as described. Accordingly, I reverse the TPS June 18, 2018, denial of certification of Amendment 1 to your Part 2 application.

I note that this is a phased project and the scope of this appeal decision is limited to the issues of the June 18, 2018, denial of certification. Substantial portions of the proposed rehabilitation have yet to be reviewed and approved by TPS. The proposed work for the remaining phases of the rehabilitation must be submitted to TPS for review through the normal process. When all phases of the rehabilitation are complete, a Part 3 – Request for Approval of Completed Work application must be submitted to TPS through the normal process.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's June 18, 2018, denial of 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: SHPO-WV
IRS

[Redacted]