



# United States Department of the Interior

NATIONAL PARK SERVICE

1849 G Street, N.W.  
Washington, D.C. 20240

September 10, 2012

Re: **Rood Building, 139 Pearl Street NW, Grand Rapids, Michigan,**  
Project Number: **25947**

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, for speaking with me via conference call, and for meeting with me in Washington, on July 9, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the information received via e-mail from dated July 30, 2012, I have determined that the rehabilitation of the Rood Building is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 5 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on March 16, 2012, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1873 in the High Victorian Gothic Revival Style, the Rood Building was individually listed in the National Register of Historic Places on March 4, 1988. The documentation on file for this property with the National Park Service describes it as "the only surviving commercial building of its style in Grand Rapids." The rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the removal of finished ceilings from the upper floors and the introduction of exposed ductwork, electrical conduit, and other utilities in these spaces.

As TPS stated in its letter, and as we discussed during our meeting, the Rood Building underwent an extensive renovation in the 1980s, at which time the historic ceilings were removed from the upper floors and suspended ceilings installed in their place. Nevertheless, the upper floors of the building still possessed finished ceilings, whether suspended acoustic tiles or gypsum board. By removing these ceilings and installing new, exposed mechanical elements, the rehabilitation has given the spaces an unfinished appearance more typical of an industrial structure than that of a finished commercial building of the mid-late nineteenth century. I therefore agree with the previous decision that this rehabilitation has impaired the historic character of the building and caused it to contravene Standards 2 and 5. 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 have examined the additional photographs supplied at our meeting and afterwards. They are for the most part dark and obscure, and do not add substantively to the information submitted to TPS for initial review. At a minimum, however, they do not support the claims advanced at our meeting that the ceilings in the spaces affected are “finished” above the new pipes, ductwork, and conduit and that painting the exposed mechanical elements black to blend with the black-painted ceilings would suffice to bring the project into conformance with the Standards.

While the project as currently proposed cannot be approved, I have further determined that the project can be brought into conformance with the Standards, and thereby achieve the requested certification, if finished ceilings were to be installed on the upper floors of the Rood Building to conceal the exposed mechanical elements. I note that the original upper floor ceiling heights were unusually tall, and that the new, exposed mechanical systems are installed just below the original ceiling heights. As a result of these two conditions, I have determined that a finished ceiling could be installed just below the exposed mechanical systems without significantly altering the original proportions of the upper floor spaces and without dropping below the height of the window heads on each floor. Although lowering ceiling heights is not a recommended treatment, given the unique circumstances of this case, I find that finished ceilings installed at that height—and not painted black—would be sufficient to bring the overall impact of the rehabilitation on the historic character of the building into compliance with the Standards.

If you choose to proceed with the corrective measures described above, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work to this office, Attention: Mr. Michael Auer, with a copy to the Michigan State Historic Preservation Office. Note that this project will remain ineligible for the tax incentives until it is designated a “certified rehabilitation” following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the March 16, 2012, 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-MI  
IRS