



## United States Department of the Interior

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



January 4, 2013

Re: **Lafayette Avenue Presbyterian Church, Buffalo, New York**  
Project Number: **24652**

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 meeting with me in Washington on October 25, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials you submitted during our meeting and letter of November 13, 2012, I have determined that the rehabilitation of the Lafayette Avenue Presbyterian Church, as now modified, is consistent with the historic character of the property and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued by TPS on September 7, 2012, is hereby reversed.

The Lafayette Avenue Presbyterian Church was individually listed in the National Register of Historic Places on August 21, 2009, for its significance in architecture and social history. The sanctuary and chapel were constructed in 1896, and the attached Memorial House was constructed in 1921. TPS found the proposed rehabilitation and conversion of the chapel and Memorial House into 23 apartments not to meet the Standards owing primarily to the subdivision of these two large assembly spaces into residential units. TPS also observed that portions of the Part 2 application lacked adequate detail. TPS's denial of certification was issued following your submittal of a Part 2 application that was identical to the proposal that was reviewed in a

preliminary consultation in February 2012. As a result of that review, TPS had determined that the proposal did not meet the Standards.

In reviewing the record for the project, I first note that the main sanctuary of the church will have maintenance and repair work completed, but it will not be directly impacted by the proposed changes to the chapel and the Memorial House. Please note, however, that future work undertaken in the main sanctuary may impact the certification of the rehabilitation of the chapel and Memorial House.

With regard to the chapel, its original volume had been drastically reduced by the installation of a ceiling approximately ten feet above the floor, thereby effectively abandoning the upper two-thirds of the space. The proposed apartments will retain the current horizontal subdivision of the chapel by inserting a new floor in place of the current ceiling, with two apartments and the church office on the first level and two apartments on the upper level. I note that [redacted]'s letter and its attachments further explained and clarified the proposed work, making it possible to objectively assess the overall impact of the proposed work on the historic character of the space. The two upper-level apartments will retain the historic roof trusses and trim but will be separated by a new full-height wall bisecting the space. Within each upper-level unit, the partition walls will not be full-height, allowing the roof trusses and full volume of the space to be visible. The western unit will incorporate the original choir loft in its plan. Although it is possible to envision the original appearance of the chapel, it has not existed in its original configuration for decades. Given the existing conditions in the chapel, I have determined that the proposed insertion of two apartments behind the church office on the first level is not a significant change from its current configuration. Further, I have determined that the construction of two apartments in the manner proposed on the upper level generally respects the historic character of the volume of that space despite being bisected by the dividing wall between the two units. I also note that the interior changes to the chapel do not alter its exterior appearance, including the historic windows on the west and north facades. With regard to the replacement of the non-historic east windows of the chapel, I have determined that the modified design you submitted is suitably differentiated from the historic west windows and is compatible with the overall proportions of the masonry openings. Consequently, I find that the proposed rehabilitation of the chapel, as now modified, complies with the Standards.

With regard to the Memorial House, TPS determined that the originally submitted design did not comply with the Standards and that the application lacked adequate detail. The additional information you provided at our meeting and submitted with [redacted]'s letter described modifications to the original design and further explained and clarified how the changes will impact historic features in the building that represented the social significance of the property, namely the auditorium/gymnasium and the Boy Scout "log cabin." I have determined that the modifications to the floor plan layout in the former auditorium/gymnasium generally respect the historic character of the interior features, although with the loss of a significant percentage of the original volume of the main space. The east wall and the proscenium will remain intact at their full height and will continue to convey, albeit marginally, a sense of the original character of the space. This modification to the originally submitted design is a significant improvement. With regard to the TPS concern about the fate of the Boy Scout "log cabin," you explained that the cabin will be dismantled and re-erected in a new location set aside for the Boy Scouts' continued use in the church basement. And, as with the chapel, the interior work will not substantially impact the historic appearance of the exterior of the Memorial House. Consequently, I find that the proposed rehabilitation of the Memorial House, as now modified, complies with the Standards.

Although I am reversing the TPS denial of certification, please remember that the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated by the National Park Service. Should you have any questions concerning procedures for final certification, please contact Mr. Michael Auer at 202-354-2031.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the September 7, 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,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a large initial "J" and "B".

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-NY  
IRS