



United States Department of the Interior

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



June 7, 2024

[REDACTED]

Property: **Allison Cleaners, 1133 South Shelby Street, Louisville, KY**
Project Number: **47511, Part 1**
Appeal Number: **1690**
Action: **Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the February 26, 2024 Decision of the National Register of Historic Places, National Park Service, denying your request for certification of significance for the property referenced above (the Decision). The appeal was made in accordance with Department of the Interior regulations (36 C.F.R. Part 67) governing certifications for the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank your consultant, [REDACTED] for his participation in the appeal meeting on March 27, 2024, and for providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record and all available documentation, including the information provided as part of your appeal and by the SHPO, I have determined that at the time of your application for certification of significance, the Allison Cleaners building did contribute to the proposed Shelby Park Historic District in which it is located. Accordingly, the opinion issued in the National Register's February 26, 2024 Decision denying "certified historic structure" status for this building is hereby reversed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 C.F.R. §67.5), define a building which contributes to the significance of a district as "*one which by location, setting, materials, design, workmanship, feeling, and association adds to the district's sense of time and place and historical development.*" Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one where particular features "*have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost.*"

The building at 1133 South Shelby Street was originally a Shotgun house set back from the street constructed in 1913 that was altered for commercial use in 1932 with a storefront addition at the sidewalk, and listed in a 1936 city directory as Allison Cleaners. A 1941 Sanborn Map shows an addition on the left side enlarging the building out to the property line. Photographs submitted with the Part 1 application show at some point the front façade was covered with a non-historic brick veneer and Mansard roof addition. These elements were removed c. 2022 to reveal the c. 1940s front façade transom window openings, weatherboarding, and a faded dry cleaner’s sign board.

The Kentucky SHPO recommendation accompanying the Part 1 application was based on an early draft of the proposed Shelby Park Historic District, developed from a survey conducted prior to the Mansard roof and brick veneer being removed. At that time, the Kentucky SHPO believed that the property did not contribute to the significance of the proposed district. The National Register determination concurred with the state recommendation. However, the final Shelby Park Historic District nomination approved by the SHPO board and submitted to the National Park Service ultimately listed the building as contributing.

After considering the new information submitted as part of the appeal, I find that the removal of the brick veneer and mansard roof has revealed the building’s previously hidden historic integrity. The building retains its historic scale and massing, and the fenestration pattern from the 1940s is readily discernable.

In summary, the reversal of building alterations, which occurred outside the district’s defined period of significance, has revived sufficient historic integrity for this building to reflect the significance of the proposed Shelby Park Historic District. Accordingly, I have determined that the subject building is a “certified historic structure” for purposes of Federal tax laws.

As Department of Interior regulations provide, my decision is the final administrative decision regarding certifications of significance. 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 of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

JOHN A BURNS Digitally signed by JOHN A BURNS
Date: 2024.06.07 16:50:57 -04'00'

John A. Burns, FAIA, FAPT
Chief Appeals Officer
Cultural Resources

cc: SHPO-KY
IRS