

Application for Special Valuation

STAFF REPORT OF FINDINGS

Historic Name: C P Thomas House
Property Address: 1212 N Summit Boulevard
Applicant: Kevin Hekmatpanah and Kristina Ploeger-Hekmatpanah, owners
Date: Application submitted 12/18/2025

MANAGEMENT AGREEMENT: The CP Thomas House was listed on the Spokane Register of Historic Places on 11/27/2006. The Thomas House does have a Management Agreement that covers the exterior of the house.

DESCRIPTION OF REHABILITATION: The work at the Thomas House consists of finishing the 2nd floor of the house, some water infiltration repair, kitchen buildouts, and rooftop deck repair/refurbishing.

Exterior:

- **Decking on the one story addition to the north of the main house:** The roof had a flat membrane type roofing that was not properly working. The deck needed to be substantially rebuilt to allow for a new pavement/decking system to be installed along with in-roof heating. Other expenses associated with the decking were framing materials, labor, TPO, and engineering. Gutters and a heating system were added to take care of snow/ice on the roof and deck.
- A **package/postal box** was added to the front porch (bolted to the porch floor)

Interior:

- Electrical
- Plumbing – several upstairs bathrooms, laundry room and upstairs kitchen
- Insulation
- Interior fire sprinkler system
- Hardwood flooring upstairs and on main staircase
- Room reconfiguration for multi-media room, guest rooms, closets, hallways and laundry
- Some repairs in the 1 story addition were required due to water infiltration including mold treatment
- Asbestos work
- Cabinetry throughout the house including media specific storage in the upstairs media room
- Leaded glass cabinet doors
- New windows in upstairs kitchen
- Countertops
- Lighting
- Tile in kitchen and bathrooms, fixtures including toilets, sinks
- Some built in appliances were included, other appliances were removed from total
- Interior wall wiring for security system, stereo, wifi and water sensors.

Soft costs:

- Permitting
- Engineering

FINDINGS OF FACT:

Authority to review the Special Valuation application: Under Ordinance No. C-31094, 6.05.100 (SMC 17D.100.310) the Landmarks Commission has the authority to “serve as the local review board for special valuation of historic property in Spokane” and to “approve or deny applications for special valuation.”

Does the application meet the Special Valuation criteria set forth in RCW 84.26?

- The property must “be a historic property” and “fall within a class of historic property determined eligible for special valuation by the local legislative authority.” RCW 84.26.030

Listed on Spokane Register?

The CP Thomas House was listed on the Spokane Register of Historic Places on November 27, 2006. The Thomas House does have a signed Management Agreement.

YES NO

- The property must “be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) (“at least 25% of the assessed valuation of the property, exclusive of the assessed value attributable to the land, prior to rehabilitation”) within twenty-four months prior to the application for special valuation.”

Rehab cost over 25% of the assessed valuation?

YES NO

Rehab work within 24 months prior to application?

YES NO

- The property must be protected by an agreement between the owner and the local review board as described in RCW 84.26.050(2).

Property owners entered into Management Agreement?

YES NO

- The rehab work must meet the standards, “not be altered in a way which adversely affects those elements which qualify it as historically significant” RCW 84.26.050. The work must meet rehabilitation guidelines, as defined in WAC 254-20-030(10) as “the process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values.”

Certificates of Appropriateness issued for exterior work?

YES NO

The property was not listed on the Spokane Register at the time the work was completed and a CoA was not required.

- The application must be complete, as defined by WAC 254-20-090 (4) “applications shall include a legal description of the historic property. The owner shall also provide comprehensive exterior and interior photographs of the historic property before and after rehabilitation, architectural plans or other legible drawings depicting the completed rehabilitation work, and a notarized affidavit attesting to the actual cost of the rehabilitation work completed prior to the date of application and the period of time during which the work was performed.”

Completed application?

YES

NO

- The rehab costs must result from one or more of the following (WAC 254-20-030):
 - (a) Improvements to an existing building located on or within the perimeters of the original structure;
 - (b) Improvements outside of, but directly attached to the original structure which are necessary to make the building fully useable (not including rentable/habitable floor space attributable to new construction);
 - (c) Architectural and engineering services attributable to the design of the improvements;
 - (d) "qualified rehabilitation expenditures" as defined by the federal historic preservation investment tax credit.

As noted in "Tax Aspects of Historic Preservation: Frequently Asked Questions & Answers" (Mark Primoli, Internal Revenue Service), examples of expenses that do not qualify for the rehabilitation tax credit are acquisition costs, appliances, cabinets, carpeting (if tacked in place and not glued), decks (if not part of original building), demolition costs (removal of a building on property site), enlargement costs (increase in total volume), fencing, feasibility studies, financing fees, furniture, landscaping, leasing expenses, moving (buildings) costs (if part of acquisition), outdoor lighting remote from building, parking lot, paving, planters, porches and porticos (not part of original building), retaining walls, sidewalks, signage, storm sewer construction costs, window treatments."

Claimed expenses are allowable? Exception noted below:

YES NO

Claimed expenses are allowable in the amount of \$1,869,122. Application was made in December of 2025, and value of the building at the beginning of the project (2024) was \$1,056,500.

STAFF REPORT:

The submitted application is complete and should be approved.

Preservation Officer Review?	yes	Date:	6/12/2026
Special Valuation Committee Site Visit?	yes	Site Visit:	7/2/2026
Landmarks Commission Review?	pending	Meeting Date:	7/15/2026