



United States Department of the Interior
National Park Service

National Register of Historic Places
Registration Form

This form is for use in nominating or requesting determinations for individual properties and districts. See instructions in *How to Complete the National Register of Historic Places Registration Form* (National Register Bulletin 16A). Complete each item by marking "x" in the appropriate box or by entering the information requested. If any item does not apply to the property being documented, enter "N/A" for "not applicable." For functions, architectural classification, materials, and areas of significance, enter only categories and subcategories from the instructions. Place additional entries and narrative items on continuation sheets (NPS Form 10-900a). Use a typewriter, word processor, or computer, to complete all items.

1. Name of Property

historic name U.S. Tax Court
other names none

2. Location

street & number 400 Second Street, N.W. not for publication
city or town Washington vicinity
state D.C. code 001 county N/A code N/A zip code 20217

3. State/Federal Agency Certification

As the designated authority under the National Historic Preservation Act of 1966, as amended, I hereby certify that this nomination request for determination of eligibility meets the documentation standards for registering properties in the National Register of Historic Places and meets the procedural and professional requirements set forth in 36 CFR Part 60. In my opinion, the property meets does not meet the National Register criteria. I recommend that this property be considered significant nationally statewide locally. (See continuation sheet for additional comments).

[Signature] 7.16.08
Signature of certifying official/Title FEDERAL PRESERVATION OFFICER
GSA U.S. GENERAL SERVICES ADMINISTRATION
State or Federal agency and bureau

In my opinion, the property meets does not meet the National Register criteria. (See continuation sheet for additional comments).

[Signature] 7-7-2008
Signature of certifying official/Title DAVID MALONEY, DC SHPO
DC HISTORIC PRESERVATION OFFICE
State or Federal agency and bureau

4. National Park Service Certification

- I hereby certify that this property is:
- entered in the National Register.
 See continuation sheet.
 - determined eligible for the National Register.
 See continuation sheet.
 - Determined not eligible for the National Register.
 - removed from the National Register.
 - other (explain): _____

Signature of the Keeper Patrick Andrus Date of Action 8/26/2008

U.S. Tax Court
Name of Property

Washington, D.C.
County and State

5. Classification

Ownership of Property
(Check as many boxes as apply)

- private
- public-local
- public-State
- public-Federal

Category of Property
(Check only one box)

- building(s)
- district
- site
- structure
- object

Number of Resources within Property
(Do not include previously listed resources in the count)

Contributing	Noncontributing	
1	0	buildings
0	0	sites
0	0	structures
0	0	objects
1	0	Total

Name of related multiple property listing
(Enter "N/A" if property is not part of a multiple property listing)

N/A

number of contributing resources previously listed in the National Register

0

6. Function or Use

Historic Functions
(Enter categories from instructions)

GOVERNMENT/courthouse

Current Functions
(Enter categories from instructions)

GOVERNMENT/courthouse

7. Description

Architectural Classification
(Enter categories from instructions)

MODERN MOVEMENT

Materials
(Enter categories from instructions)

foundation concrete
walls granite, glass
roof aggregate
other anodized aluminum

Narrative Description

(Describe the historic and current condition of the property on one or more continuation sheets)

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Section 7 Page 1

U.S. Tax Court
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Description Summary:

The U.S. Tax Court building, located in Washington, D.C., at 400 Second Street, N.W. (Square 570), is a striking and highly sculptural example of mid-century Modernist architecture. Architect Victor A. Lundy's innovative, structurally advanced design consists of a one-story podium surmounted by a central, four-story public hall linking three four-story office units and a cantilevered, two-story, 4,000-ton courtroom block. The architect reported that he conceived of the design as a monolithic block separated into its constituent functional units. The subtle use of crisply detailed modern materials (flame-treated Royal Pearl granite, bronze-tinted glass, bronze-anodized aluminum mullions) and voids between the blocks visually define these units.

Completed in 1974, the five-story building (plus basement parking garage) and its plaza occupy an entire block bounded by Second and Third streets on the east and west, respectively, and D and E streets on the south and north. The plaza – on the Second Street side of the courthouse – provides an appropriately formal approach to the monumental building; the sophisticated composition consists of a central reflecting pool flanked by landscaped park areas. Interstate 395 runs below the plaza.

The U.S. Tax Court's one-story, granite-surfaced podium measures 120 by 400 feet and includes a library, dining areas, file storage, secure entrances, and day-to-day maintenance and operational offices. Oriented from north to south above the podium is a narrow, four-story public hall topped by a clerestory roof. Two identical four-story blocks are attached to the north and south ends of the public hall and contain offices and judges' chambers. Connected to the west side of the public hall is another four-story block that also houses offices and judges' chambers. A 200-foot wide, two-story courtroom block projects 52 feet from the east wall of the public hall at the third floor. This cantilevered courtroom block (surfaced in granite), the bronze-tinted glass of the public hall, and a granite ceremonial stair establish the east façade as the U.S. Tax Court's primary elevation. Visitors access the building via glass doors in the center of the public hall's east façade, rising from ground level to the top of the podium on the ceremonial stair and entering below the suspended courtroom block and into the soaring space of the public hall.

The dramatic projection of the courtroom block into the space above the entrance beyond its six supporting columns is accomplished through the use of steel post-tensioning cables buried in transverse reinforced concrete shear walls and in structural bridges at the roof level and on the third floor. The bridge spanning the public hall serves as a compression strut. This technologically innovative post-tensioning system creates an equal balance between the forces of tension and compression that stabilizes the building. Since these cables are hidden within the building's walls, however, the courtroom's supporting structure remains invisible.

The building houses suites for 32 judges (including spaces for secretaries and attorneys), three courtrooms, administrative and support facilities, a library, a cafeteria, and a judges' dining room. Using a rich, yet restrained palette of materials such as board-formed concrete shear walls, plastered drywall, granite paving, precast concrete ceiling members, and teak and hemlock walls and ceiling treatments, Lundy also differentiated categories of interior rooms from each other, creating a hierarchy of spaces.

Only relatively minor changes have been made to the building since its construction. Three added cooling towers, blocked from view by a screen of appropriate materials, have altered the roofline when viewed from northeast of the site. In some

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secondary interior spaces, partitions have been added and some finishes in these spaces have been altered. Security equipment has been added at public entrances, and a vestibule was created at the main east entrance for energy efficiency. Aside from these changes, the fabric of the original building remains intact. The U.S. Tax Court therefore retains a high degree of integrity to its period of significance.¹

General Description:

Exterior Description

Lundy's handsomely landscaped plaza for the U.S. Tax Court, built over Interstate 395 at Second Street, N.W., provides a formal approach to the building's primary (east) façade. The plaza itself is a 200- by 160-foot concrete and steel bridge spanning the highway and matching the width of the center section of the courthouse itself. The areas in front of the north and south blocks of the Tax Court are open to the interstate below. A raised, granite-surfaced basin designed as a reflecting pool runs east and west from Second Street along the U.S. Tax Court's central axis toward the building's primary entrance. The basin bisects the plaza, and a granite-surfaced walk and a landscaped panel run parallel to it on either side. Steps rise from Second Street to each of the granite walks and descend again on the opposite side to ground level. The landscaped panels each consist of rows of honey locust trees placed within a strip of lawn. Some of the original trees have been replaced, especially on the south side of the plaza. Two east-west rows of nonoriginal light standards border the landscaped areas. Running north and south along the U.S. Tax Court's east façade and separating the plaza from the courthouse is an asphalt passenger drive that provides access from D and E streets to the building's east entrances and to the below-ground parking garage.

The primary east façade consists of a one-story podium surmounted by four-story end masses on the north and south and a four-story center section. The end masses and the podium are surfaced with flame-treated Royal Pearl granite, unbroken by windows, and are separated from the center section of the building by recesses to the glass east wall of the public hall. The center section is further emphasized by the granite-paved stair that rises from ground level to the top of the podium, the glass curtain wall of the public hall, the granite-surfaced courtroom block that projects from this wall, and a clerestory roof. The curtain wall of the public hall is constructed of bronze-anodized aluminum mullions holding bronze-tinted, ½-inch plate glass panes. The center of this glass wall is pierced at the first floor by two sets of bronze-tinted glass swinging doors. Glass railings capped by bronze strips rise with the stairs to the entrance. Entrances exist also at the podium level of the hyphens between the end masses and the center section of the building. The original entrances at the podium level consisted of three pairs of bronze swinging doors. These original doors have been replaced with doors that do not match the style of the original doors.

The north and south façades of the building consist of granite-faced, one-story rectangles at the podium level surmounted by four-story facets of bronze-anodized aluminum mullions and bronze-tinted glass, which Lundy used to indicate office space. The twelve bays of the glass-surfaced office rectangles are set back from the edge of the uninterrupted granite face of the podium.

¹ Details for this description have been taken from, Quinn Evans/Architects and Robinson & Associates, Inc., "United States Tax Court Building, Washington, D.C., Historic Structures Report," prepared for the U.S. General Services Administration, National Capital Region, July 1996.

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As on the east façade, the west façade is characterized by a podium surmounted by granite-faced north and south end masses separated from the longer center block of the building by recesses to the public hall. The clerestory roof can be seen above the courthouse’s center section. Unlike the east façade, however, the podium of the west façade is unbroken by the channels that reach the primary façade’s podium-level entrances. Above the west podium’s granite surface, the center office block consists of a four-story, bronze-tinted, glass curtain wall with bronze-anodized aluminum mullions. The center block comprises 20 bays on each of its four floors. The glass hyphens are three bays wide. Sliding automatic doors pierce the podium level at two locations, below the recesses between the north and south end masses and the center section of the building. The sliding doors replaced the original glass swinging doors.

The roof of the U.S. Tax Court’s five main divisions – north and south end masses, cantilevered east courtroom block, central western block, and public hall – was replaced in 1977 with material similar to its original composition. The original roof was uninsulated, resulting in its replacement with an insulated asphaltic membrane surfaced with gray gravel. In 1993, three cooling towers for a new air-conditioning system were constructed on the roof of the central west block and surrounded on the south, west, and north sides with an eight-foot-high screen of bronze-anodized aluminum mullions holding bronze-tinted glass. The cooling tower screen is visible only from the west side of the courthouse.

Interior Description

The U.S. Tax Court’s interior echoes the pristine clarity of its exterior. On the interior, a rich, yet restrained palette of modern construction materials differentiates the courthouse spaces. These materials range from the refined polish of teak and hemlock surface treatments to the rugged bush-hammered concrete of structural shear walls. The Tax Court’s exterior forms also reflect its interior arrangements. The one-story, granite-surfaced podium, which stands as a base for the rest of the building, holds the court’s support facilities: library, dining areas, storage facilities, mail and delivery rooms, and operations offices. The four-story public hall – visible above the podium and north and south of the cantilevered courtroom block – acts as the main circulation area, linking all parts of the building. Four-story units on the north, south, and west sides of the public hall contain offices and judges’ suites, while the cantilevered block on the east houses three courtrooms. Except where noted, all features described below date from the building’s original construction.

Public Hall

The public hall, also known as the Hall of Justice, measures 260 by 25 feet and rises four stories from the podium to the roof. After the entry sequence that includes ascending the granite-paved stair from ground level, crossing beneath the cantilevered courtroom block, and entering through swinging, plate-glass doors, this space soars toward light pouring from the clerestory windows beneath the roof. Lundy floored the hall with flame-treated Royal Pearl granite pavers, continuing the exterior paving treatment on the inside. The east wall consists of the interior of the bronze-tinted glass curtain wall below and north and south of the courtroom block and the courtroom block itself. The U.S. Tax Court’s original entrance doors are located in the center of this curtain wall. A glass and metal vestibule, matching the finish of the curtain wall mullions, was constructed inside the entrance hall in 2006. The other walls of the public hall, interfacing with the north, south and west office blocks, are constructed of exposed, board-formed concrete. On each of the three upper floors, galleries project into the public hall to provide circulation among the office blocks and the courtroom block. The galleries, cantilevered from the exposed concrete walls of the office blocks, are all constructed of concrete slabs. They are carpeted (nonoriginal) and bordered with plate-glass railings capped by bronze strips. On the second floor, the

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gallery forms a U shape and connects the north, south, and west office blocks. On the third and fourth floors, the galleries ring the entire hall. The soffits of the north, south, and west galleries consist of exposed, board-formed concrete. The soffits of the east galleries are surfaced with flame-treated Royal Pearl granite pavers. Anodized aluminum lights are placed in recesses in the gallery soffits. The six 14-inch square columns that help support the courtroom block, sheathed in bronze-anodized aluminum, rise from the floor through the east galleries. The galleries on the west side of the public hall are screened from the hall itself by vertical hemlock slats stretching from approximately eight feet above the floor to the ceiling. Placed against the exposed concrete below the slats is a row of state flags.

In addition to the gallery around the third floor of the public hall, a bridge/foyer at the center of the hall connects the courtroom block to the west office block. This 40-foot-wide bridge is surfaced with Royal Pearl granite and is bordered by plate-glass railings capped with bronze strips. The bridge also serves as part of the structural system of the courthouse, designed by architect Lundy along with engineering consultant Hannskarl Bandel of Severud-Perrone-Sturm-Bandel. The third-floor link acts as a compression bridge between the cantilevered courtroom block and the west office block. At roof level, a post-tensioned bridge crosses the public hall to link the two units. Three-inch steel post-tensioning cables – the largest that could be manufactured at that time – run through the roof-level bridge and the shear walls to achieve a balance of forces.² Royal Pearl granite surfaces the soffits of both bridges.

The hall's ceiling consists of tongue-in-groove hemlock planks. Some of the ceiling planks were replaced and the remainder of the ceiling was removed and reinstalled in the late 1970s because heat and moisture had compromised the system by which the planks were attached to the roof. The reinstallation added insulation above the wood ceiling, and the hemlock planks were nailed to sleepers bolted to the roof slab. The planks were refinished in 1985.

The original security desk, surfaced in Royal Pearl granite, stands in the center of the public hall, in front of the original entrance. A pair of elevators stands on the west side of the hall, directly across from the original main entrance to the Tax Court and the security desk. Elevators are also located in vestibules on the west side of both the north and south ends of the central hall. These elevators provide access to the podium and upper floors of the office blocks. Stairs are associated with each of the elevators. The stair halls are constructed of board-formed concrete, and the concrete stairs themselves are cantilevers from the walls. Birch handrails are joined to the stairs with 1-inch square metal tubing.

Courtroom Block

The courtroom block (200 feet from north to south, 52 feet from east to west, and 30 feet tall) projects from the east wall of the public hall. The block contains three two-story courtrooms – a large courtroom in the center and two smaller courtrooms on the north and south. Each of the three courtrooms includes a conference room and a counsel's office at the third-floor level and lounges above. A foyer on each side of the central courtroom separates it from the north and south courtrooms and provides access to stairs reaching the fourth floor gallery. The north, south, and east walls of the foyers are paneled in teak veneer, while the west wall is exposed, board-formed concrete. The stairs consist of wood planks held by painted, 1-inch-square, steel tubes. The entire structure is suspended from above and is unattached either to the wall or floor. A square, steel handrail of 1-inch tubes borders the stairs. The ceilings of the foyers are plaster.

² "Post-Tensioning Seizes 4,000-ton Cantilever in an Act of Justice," *Engineering News-Record*, January 30, 1975 (reprint).

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The convex, board-formed concrete west wall of the central courtroom has recently been decorated with the names of past judges (etched onto clear plastic panels) and American flags. Uplighting was added in 2005. The courtroom is entered through a pair of hollow metal doors in the west wall and single hollow metal doors on its north and south walls. Inside the courtroom, the west doors and their frames are veneered in teak. The north, south, and west walls of the courtroom are finished with vertical hemlock slats mounted over acoustical fabric wall panels, and the doors in the north and south walls are finished in the same manner. A gold-anodized aluminum clock with clear-anodized aluminum hands is mounted on the west wall. The east wall – behind the judges' bench – is surfaced with teak paneling. The ceiling consists of luminous panels attached to the underside of T-shaped concrete slabs. Hemlock fins are suspended beneath the luminous panels. The original fins were refinished in 1989. A curving, granite-faced judicial bench stands on the east side of the central courtroom, as does a smaller granite bench for the clerk/reporter. The Great Seal of the United States is carved into the smaller bench. Built-in, curved, fir benches, divided by a center aisle provides seating for the public.

The mirror-image north and south courtrooms are rectangular in plan with the judges' benches at the north and south ends, respectively. The north and south walls of both courtrooms employ the same treatment of vertical hemlock slats and acoustical fabric used in the central courtroom. The east and west walls are paneled in teak veneer. Public access is gained from the foyers through two hollow metal doors. On the foyer side, these doors are veneered in teak. On the courtroom side, they are covered with the same hemlock slat-and-acoustical fabric treatment as the walls. The central courtroom's ceiling treatment of luminous panels and hemlock fins is also used in the two smaller courtrooms. The fins were refinished in 1989. Each courtroom contains built-in fir benches for audience seating and fir butcher-block benches for a judge and a clerk. A gold-anodized aluminum clock with clear-anodized aluminum hands is attached to the wall of each courtroom opposite the judge's bench. The south courtroom has been wired for computer access, but only small changes were made to the original finishes and furnishings to accomplish this task.

Office Blocks

The north and south office blocks, each 55 by 120 feet, consist of three roughly equal-sized suites per floor. The west block (42 by 200 feet) contains two suites on either side of a conference room. Access to the office blocks is gained from the galleries. The use to which the offices are put depends in part on their location. The first floor, for instance, generally holds administrative offices (budget, personnel, scheduling, statistics, and admissions), as well as space for the clerk of the court. The upper three floors of all three office blocks – closer to the courtroom block – generally contain office suites for active and recalled (retired) judges. The three office blocks contain a total of 32 judges' suites. These suites vary slightly in size but are similar in layout and use of materials. Each suite contains four spaces: a secretary's office, two attorneys' offices, and the judge's chambers. The office suites of the active judges also include a library.

Shear walls of bush-hammered concrete set at 40-foot intervals define the judges' suites. The ceilings consist of the exposed undersides of precast, structural concrete tees spanning the space between the shear walls. Original partitions within the suites are constructed of painted gypsum wallboard, eight feet high. The intervening space between the partition and the ceiling is filled with glass panels. Wood-framed fluorescent lights attached to the ceiling provide illumination. Floors are surfaced with nonoriginal carpet tiles. In some of the offices, partitions have been added to create new spaces. For the most part, these nonoriginal partitions are not surmounted by glass panels but rise to the ceiling and may have been cut to open around the light fixtures. Moveable partitions have also been used. Some of the original built-in books shelves have been removed. The first-floor corridors also have gypsum wallboard partitions; most are painted, although nonoriginal vinyl wall coverings are also used. Corridor ceilings are also wallboard.

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The corridor wall of each secretary's office is constructed of tempered glass with a floor-to-ceiling door for access. The offices measure approximately 14 by 18 feet. One of the interior partitions is constructed of exposed, board-formed concrete, the other two of typical gypsum wallboard partitions and glass panels reaching to the ceilings of precast concrete tees. Hemlock-framed fluorescent fixtures are attached to the ceiling light the offices. Hollow metal doors in the drywall partitions lead into the library and the judge's chambers. The 8 by 19 foot library includes three typical wallboard and glass panel partitions and one exposed concrete wall. Typical ceiling construction and light fixtures can also be found in the library. The attorneys' offices, approximately 15 ½ feet in length and 9 ½ feet wide, feature a floor-to-ceiling glazed wall – the exterior, west wall of the building. The rest of the partitions in one attorney's office are typical wallboard partitions, while two of the other attorney's walls are wallboard and the third exposed, board-formed concrete. Teak-veneered bookshelves line one wall, and a continuous fan-coil system, housed in teak veneer, was installed in front of the glass curtain wall.

The judges' chambers each measure nearly 19 by 38 feet and included closets and a private bathroom. One wall of the chamber is the inside face of the courthouse's glass curtain wall (along with the teak-veneered fan-coil system of the attorneys' offices). Two of the other walls are paneled in teak veneer and surmounted by glass panels, while the fourth is constructed of exposed, board-formed concrete. Teak veneer bookcases are also employed in these chambers. Skeleton clocks with anodized aluminum hands and markers are built into one of the teak-paneled walls. Ceilings and lighting are typical of the other offices.

Podium

The ground-floor podium of the U.S. Tax Court was designed as the location of support services for the building, and its offices, storage areas, and corridors did not feature the highly finished materials, such as teak, hemlock, and granite, that were used on the upper floors. That generalization remains true today, although some of the materials have been replaced due to wear, either with materials similar to the original or with newer materials, such as vinyl wall coverings. Secondary entrances on both the north and south sides of the podium channel employees and visitors into a central corridor, where elevators and stairs carry them to the building's office blocks. The corridor linking the north entrance with the central corridor was renovated in 2003 with vinyl floor tiles, wood wainscoting, and vinyl wall covering. Each office block, designed to function independently of the others, has its own elevator and staircase.

The library, the ground story's largest space, stands in the center of the podium level on the east side of the building. The north and south walls of the library are constructed of exposed, board-formed concrete, the dark gray aggregate of which is visible. The ceiling consists of T-shaped, precast concrete units onto which has been sprayed an acoustical finish. Continuous rows of fluorescent lights housed in wood frames and set lengthwise within the concrete tees provide illumination. Interior partitions within the library are constructed of gypsum wallboard with a plaster coat. These walls reach to a height of eight feet and are surmounted by glass panels. A sprinkler system was added to the library after its original construction was completed.

The cafeteria is located across the central corridor from the library and north of the central bank of elevators. A judges' dining room is connected to the cafeteria behind the elevator bank. The cafeteria's south wall is constructed of exposed, board-formed concrete. The other three walls have received nonoriginal vinyl wall covering. The ceiling is the exposed underside of structural concrete tees faced with nonoriginal acoustical tiles. As in the library, continuous rows of

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fluorescent lights in wood frames attached to the ceiling provide illumination. The concrete south wall, the concrete ceiling, and the fluorescent lights are original. All four walls of the attached judges' dining room originally consisted of board-formed concrete. In 2003, three of the walls received the same wood-wainscot and vinyl wall covering as the north corridor, while the fourth was surfaced entirely with wood. The ceiling consists of concrete tees, originally unpainted, that are now painted white. A glass and metal vestibule with sliding doors was recently constructed between the cafeteria and the judge's dining room.

8. Statement of Significance

Applicable National Register Criteria

(Mark "x" in one or more boxes for the criteria qualifying the property for National Register listing)

- A** Property is associated with events that have made a significant contribution to the broad pattern of our history.
- B** Property associated with the lives of persons significant in our past.
- C** Property embodies the distinctive characteristics of a type, period, or method of construction or represents the work of a master, or possesses high artistic values, or represents a significant and distinguishable entity whose components lack individual distinction.
- D** Property has yielded, or is likely to yield, information important in prehistory or history.

Criteria Considerations

(Mark "x" in all the boxes that apply)

Property is:

- A** owned by a religious institution or used for religious purposes.
- B** removed from its original location.
- C** a birthplace or grave.
- D** a cemetery.
- E** a reconstructed building, object, or structure.
- F** a commemorative property.
- G** less than 50 years of age or achieved significance within the past 50 years.

Narrative Statement of Significance

(Explain the significance of the property on one or more continuation sheets)

9. Major Bibliographical References

Bibliography

(Cite the books, articles, and other sources used in preparing this form on one or more continuation sheets)

Previous documentation on files (NPS):

- preliminary determination of individual listing (36 CFR 67) has been requested
- previously listed in the National Register
- previously determined eligible by the National Register
- designated a National Historic Landmark
- recorded by Historic American Buildings Survey # _____
- recorded by Historic American Engineering Record

Area of Significance

(Enter categories from instructions)

POLITICS/GOVERNMENT
ARCHITECTURE

Period of Significance

1974-1981

Significant Dates

1974-1975

Significant Person

(Complete if Criterion B is marked above)

Cultural Affiliation

Architect/Builder

Victor A. Lundy, architect; Hannskarl Bandel, Severud-Perrone-Sturm-Bandel, consulting engineers

Primary location of additional data:

- State Historic Preservation Office
- Other State agency
- Federal agency
- Local government
- University
- Other

Name of repository:

U.S. General Services Administration, National Capital Region, Technical Library.

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Summary Statement of Significance:

The U.S. Tax Court, a mid-century modern masterpiece by Victor A. Lundy, satisfies National Register Criterion A and is nationally significant as one of an exceptional group of buildings deriving directly from the "Guiding Principles for Federal Architecture," which were produced at the behest of President John F. Kennedy in 1962. In promulgating these principles, the federal government committed itself to designs that incorporated the finest in contemporary architectural thought and conveyed the "dignity, enterprise, vigor, and stability of the American Government." With the Guiding Principles, federal design moved away from the cautious use of Modern architecture that had characterized public buildings of the 1950s. The U.S. Tax Court also satisfies Criterion C as a design of high artistic value and an exceptional example of federally commissioned architecture of its time. The U.S. Tax Court uses the most advanced structural engineering to achieve an expressive purpose. It conveys dignity and stability in its symmetry, and clarity and drama in its cantilevered courtroom block. In 1976, *Progressive Architecture* writer Stanley Abercrombie rated the U.S. Tax Court among the best federal buildings constructed in the previous 50 years and stated that it had answered positively the question as to whether a style both monumental and appropriate for the contemporary world could be found. As one of a select set of buildings adhering to the Guiding Principles and as the most structurally daring design in that small group, the U.S. Tax Court satisfies Criteria Consideration G (properties that have achieved significance within the past 50 years) as an exceptionally important work.

The period of significance for the U.S. Tax Court has been determined to extend from 1974, when the building was completed, to 1981, when the plaza was finished. Few significant changes have been made to the U.S. Tax Court since its construction, and the building is found to retain exceptionally strong integrity to its period of significance.

Resource History and Historic Context:

Tax Court History

The Revenue Act of 1924 established the United States Board of Tax Appeals in the executive branch of the federal government to provide a forum for the resolution of disputes between taxpayers and the Internal Revenue Service. Legislation changed the name of this board to the Tax Court of the United States in 1942; the court thereby became part of the federal judicial system and its presiding officers became federal judges. The Tax Reform Act of 1969 reorganized the court as the United States Tax Court, and the Taxpayers Bill of Rights of 1988 conferred upon it additional authority. Today, the court consists of 19 judges appointed by the president of the United States, and trials in the Tax Court are conducted as civil actions without juries. The U.S. Tax Court building in Washington is the court's principal courthouse and office building, although trials may take place at sites throughout the country.³

The Internal Revenue Service Building in Washington's Federal Triangle housed the U.S. Tax Court after its construction was completed in 1935. The Court of Customs and Patent Appeals was also housed in this building. By 1956,

³ Arthur L. Nims, III, *United States Tax Court: Its Origins and Functions* (Washington, D.C.: U.S. Government Printing Office, December 1, 1989), 1-3.

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overcrowding and a concern for the separation of judicial and executive powers led to the introduction of legislation authorizing the construction of a separate building to house both courts. A second attempt to build separate quarters for these courts (plus the Court of Claims) was made in 1960; the proposed legislation provided for the U.S. General Services Administration (GSA) to ensure that the courts project conformed to plans for the development of Lafayette Square, then the focus for expanded executive branch facilities. Many citizens, including Tax Court Judge J. E. Murdock, expressed concern for the impact of the courts' construction on the historic buildings of Lafayette Square, and ultimately the GSA determined to build facilities for only two courts, the Court of Customs and Patent Appeals and the Court of Claims, in that location.

Two years later, on October 2, 1962, Secretary of the Treasury Douglas Dillon wrote to U.S. General Services Administrator Bernard L. Boutin to emphasize the inadequacy of the Tax Court's accommodations in the IRS building and the growing concern over the impression that the court was an arm of the IRS and not an independent judicial authority. Dillon requested that the GSA include funds in its 1964 fiscal year budget for the engineering and architectural design of a building to house the Tax Court. An appropriation of \$450,000 for this design was subsequently included in GSA's 1966 fiscal year budget.⁴

The Search for Quality in the Design of Federal Buildings

During the New Deal era of the 1930s and early 1940s, huge amounts of national resources were committed to federal building projects. While these public buildings exhibited some signs of Modernist influences, they were essentially designed to follow the principles of Classicism, "extending the previous generations' and administrations' traditions of austerity and authority."⁵ This classically influenced style is often referred to as "Modern Classic" or "Stripped Classic" because it employed a simplified aesthetic that rejected ornament and embellishment and "satisfied the current taste for sleekness."⁶ The tenets of Modernism, especially the approach as practiced in Europe, did not have a real impact on the design of public buildings in the United States until the 1950s. At that time, the federal government began to embrace Modern design in part because of its emphasis on functionalism, its use of flexible plans, and its adoption of new technologies. Federal administrators also recognized that an additional advantage to Modernist architecture was that the methods and materials of construction were more economical than previous construction techniques. Consequently, the private architects responsible for Federal buildings created curtain-wall towers and monolithic office blocks that were "more concerned with efficiency and economy than with aesthetics."⁷ The product was a cautious Modernism that

⁴ Quinn Evans/Architects and Robinson & Associates, "Historic Structures Report: United States Tax Court Building," prepared for the U.S. General Services Administration, July 1996, 5-7.

⁵ Robinson & Associates, Inc., *Growth, Efficiency, and Modernism: GSA Buildings of the 1950s, 60, and 70s* (Washington, D.C., U.S. General Services Administration, Office of the Chief Architect, Center for Historic Buildings, 2003): 24-25. Although pervasive, the Stripped Classic style was never institutionalized, and during this period buildings of other styles – Art Deco, Spanish Colonial Revival, English Colonial Revival, and rustic styles – were also common.

⁶ Carole Rifkind, *A Field Guide to Contemporary American Architecture* (New York: Plume, 2001), 107.

⁷ Robinson & Associates, Inc., *Growth, Efficiency, and Modernism*, 37.

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resulted in varying degrees of success, and professional observers of the period were contemptuous of the “pedestrian dullness of official building in most American cities, including the nation’s capital.”⁸

This cautious approach to adopting current architectural trends in federal building gave way to a brief but vigorous pursuit of the best in contemporary design philosophy in the early 1960s – at the same time the decision was made to construct a separate building for the Tax Court. President John F. Kennedy created the Ad Hoc Committee on Federal Office Space in 1961 after a Cabinet meeting during which the president expressed his concerns over the declining condition of Washington’s federal buildings, especially those he witnessed during his inaugural parade along Pennsylvania Avenue. After studying the problem, the committee, which included the secretaries of the Commerce and Labor departments, the director of the Bureau of the Budget, and the administrator of the GSA, sent its report to the president on June 1, 1962. The report noted the inefficiency of government office space and the widespread and expensive necessity of leasing private office space due to a lack of federal buildings. It recommended a long-term program to end this wasteful practice by constructing at least a dozen new federal buildings across the country.⁹ In addition, the report compiled “Guiding Principles for Federal Architecture,” authored in the main by Daniel Patrick Moynihan, who was then Kennedy’s assistant secretary of Labor. These principles stated that federal design should convey the “dignity, enterprise, vigor, and stability of the American Government.”¹⁰ The principles embodied a three-point architectural policy:

1. Designs should incorporate the finest in contemporary architectural thought. Including local and regional architectural traditions and influences of the area where the building is located is encouraged. Incorporating pieces of fine art, preferably by living American artists should be a priority. Buildings should also be functional for users, including the disabled, and should incorporate materials, methods, and equipment of proven dependability, making them economical to build, operate, and maintain.
2. The development of an official style should be avoided. The architectural profession should dictate the trend of government buildings, but the government should not dictate architectural trends. Costs will likely be slightly higher to obtain quality designs, and the government should be willing to pay more to avoid excessive uniformity of design for Federal buildings. Design competitions may be held, and the advice of prominent architects should be sought prior to awarding important design contracts.
3. The choice and development of the building site should be considered the first step in the design process of Federal buildings, with special attention paid to nearby street

⁸ “U.S. Plans a Building in Capital as Center for Housing Agencies,” *New York Times*, 9 August 1963.

⁹ Robinson & Associates, Inc., *Growth, Efficiency, and Modernism*, 42.

¹⁰ Letter of Transmittal to President John F. Kennedy from the Ad Hoc Committee on Federal Office Space, June 1, 1962, quoted in Robinson & Associates, *Growth, Efficiency, and Modernism*, 44.

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layout and public places. Buildings should be located so as to permit a generous development of landscape.¹¹

GSA administrators took the "Guiding Principles" seriously in the middle of the 1960s, as is indicated by the unusually broad discretion given to Karel Yasko, the Public Buildings Service's Assistant Commissioner for Design and Construction, in the selection of architects for federal projects. In his 1962 annual report, Bernard Boutin, who was head of the agency during this time, quoted the "Guiding Principles" to characterize GSA's approach to public building. Yasko and Boutin turned to two acknowledged masters of the International Style for two of its new buildings, Walter Gropius and Ludwig Mies van der Rohe. Gropius, along with The Architects Collaborative, designed the John F. Kennedy Federal Building in Boston (1967), while Mies was responsible for the Chicago Federal Center. Gropius is recognized for his influence on Modernist architecture both as a designer and as a teacher in Europe and the United States. Mies is widely considered to have been one of a handful of architects, along with Frank Lloyd Wright, Gropius, and Le Corbusier, to have exerted a profound influence during the first half of the twentieth century, and the Federal Center is deemed one of his masterpieces. The 30-story Everett McKinley Dirksen U.S. Courthouse, one of three buildings in the center, was constructed in 1964, and the rest of the complex built to Mies' designs after the architect's death in 1969. The Federal Center has been declared eligible for the National Register of Historic Places by GSA, in consultation with the Illinois Historic Preservation Agency.¹²

One of the first buildings in Washington influenced by the "Guiding Principles" was the Housing and Urban Development (HUD) Building, designed by Marcel Breuer, in the southwest quadrant of the city. Breuer, born in 1902, studied architecture under Gropius at the Bauhaus and later followed his teacher to England and then to Harvard, where he taught architects such as I.M. Pei, Paul Rudolph, and Philip Johnson. Breuer's early projects generally adhered to the ideals of the International Style that Gropius had pioneered. After working with Italian engineer Pier Luigi Nervi and French architect Bernard Zehrufuss on a headquarters for the United Nations Educational, Scientific and Cultural Organization (UNESCO) in 1953, however, Breuer was drawn to the sculptural and expressive possibilities of reinforced concrete, which the three used in the UNESCO building. He became an acknowledged master of this Expressionist style by the time he received the commission for the HUD Building, which was reviewed by the Commission of Fine Arts and the National Capital Planning Commission in 1964, was under construction in July 1965, and was completed in 1968.¹³

The U.S. Tax Court building was conceived during the same period that ideas for HUD, the Chicago Federal Center, and the John F. Kennedy Federal Building germinated. It was the final building to be completed of this select subset of important early commissions under Kennedy's sweeping initiative.

¹¹ "Guiding Principles for Federal Architecture," *Report of the Ad Hoc Committee on Federal Office Space*, June 1, 1962, quoted in *Growth, Efficiency, and Modernism*, 44.

¹² Robinson & Associates, *Growth, Efficiency, and Modernism*, 26; William H. Jordy, "Mies van der Rohe, Ludwig," in *Encyclopedia of Modern Architecture*, Gerd Hatje, ed. (New York: Henry N. Abrams, 1964), 189.

¹³ Quinn Evans/Architects and Oehrlein & Associates Architects, "Historic Structures Report: Housing and Urban Development (HUD) Building," prepared for the General Services Administration, National Capital Region, July 1999, 13-27.

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Chronology of the Tax Court's Design and Construction

The Public Buildings Service selected Victor A. Lundy of New York as the designer of the U.S. Tax Court without a competition. Lundy later recalled being surprised when he received a phone call from Yasko asking for his participation.¹⁴ Although he had not been aware of the project, Lundy agreed to design the courthouse. By that time (1965), the site for the courthouse had already been chosen: the intersection of Second Street and Indiana Avenue, N.W., very near the planned site of the Department of Labor building. Another building, housing the Home Owners Loan Corporation, already existed on the site; the Tax Court would complete construction on the parcel. On November 16, 1965, Lundy, along with William Lyles of associate architects Lyles Bissett Carlisle & Wolff, presented a design for the Tax Court to the Commission of Fine Arts (CFA), the approval of which was required before construction could begin. The CFA approved neither the site nor the proposed design at this meeting and recommended that the GSA reassess both the site selected and the building program. Both Lundy and Judge William Fay, chairman of the Tax Court's building committee, agreed entirely with the CFA's recommendation.

GSA and the Tax Court building committee quickly decided on an alternative location – east of Second Street, N.W., between D and E streets – and on December 15, 1965, Commission of Fine Arts Secretary Charles Atherton presented an entirely new design by Lundy to the assembled commissioners. This preliminary scheme, which featured the end masses, center section, and open public hall of the final design, and the site were approved by the CFA. On November 15, 1966, Lundy received final approval from the commission for his design. By this time, Lundy had elaborated the scheme to include the cantilevered courtroom block suspended above the main entrance at the top of a grand stair and had begun to study the possibility of a landscaped plaza as a formal approach to the courthouse. Despite CFA's approval and praise from architect and commissioner Gordon Bunshaft and from chairman William Walton, Lundy's design for the U.S. Tax Court remained unbuilt due to lack of funding. The architect later recalled that expenditures for the Vietnam War postponed the project's construction.

The Tax Court's planning, design, and construction took place during an important period in the history of Washington architecture, a time when several of the Modern movement's leading thinkers and practitioners reviewed District projects as members of the Commission of Fine Arts. Architects Bunshaft, of Skidmore Owings and Merrill, and John Carl Warnecke, landscape architect Hideo Sasaki, and critic Aline Saarinen were all members of CFA when it reviewed, and quickly approved, Lundy's design for the Tax Court. Simultaneously, CFA and the National Capital Planning Commission reviewed plans for the Labor Department Building by Pitts Mebane Phelps and White, C.F. Murphy's Federal Bureau of Investigation, and the National Air and Space Museum by Hellmuth, Obata, Kassabaum.¹⁵

¹⁴ Antoinette J. Lee, *Architects to the Nation: The Rise and Decline of the Supervising Architect's Office* (New York: Oxford University Press, 2000), 288-291. The Public Buildings Service, a division of the U.S. General Services Administration, evolved out of the Supervising Architect's Office in the Treasury Department, which had been responsible for much federal design work before GSA was created in 1949. The head of the Public Buildings Service retained the title "Supervising Architect" until 1956, when it was changed to Assistant Commissioner for Design and Construction.

¹⁵ Quinn Evans/Architects and Oehrlein & Associates Architects, "Historic Structures Report: Housing and Urban Development (HUD) Building," prepared for the U.S. General Services Administration, July 1999, 11.

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Funding for the court became available in fiscal year 1972, but the GSA had to return to the Commission of Fine Arts to request approval for a new site for the building. Because Federal City College occupied existing buildings on the site east of Second Street and could not move until its permanent home had been constructed, GSA sought approval of an alternative site – bounded by Second, Third, D, and E streets, N.W. To accommodate this site, Lundy rotated the design 180 degrees to face east rather than west, and the planned plaza over the Interstate highway became the approach to the court's main entrance. CFA approved the site and design of the building with the request that entrances also be created on the west side of the building on Third Street.¹⁶

A groundbreaking ceremony was held on July 31, 1972. George Hyman Construction Company acted as general contractor and Severud-Perrone-Sturm-Bandel performed as the project's consulting engineers. The completed building was dedicated on the 50th anniversary of the Revenue Act that created the court, November 22, 1974. Employees of the Tax Court occupied the building on January 20, 1975. At this time the plaza over Interstate 395 had not yet been built, the cost of the courthouse (\$23,078,000) having escalated beyond original projections. Construction of the plaza to Lundy's original design began in 1975 and was completed in 1981.¹⁷

Architect Victor A. Lundy

Born in New York City in 1923, Victor A. Lundy attended New York University between 1939 and 1943, prior to service in the U.S. Army's 26th Infantry. In November 1944, as an infantry squad leader in the Third Army, under the direction of Gen. George S. Patton, Lundy's battalion was cut off by German tank units in northeastern France. Of the 360 men in the battalion, only 16 survived. Lundy spent a year at Walter Reed Army Hospital in Washington recovering from wounds he received in the fighting, then attended Harvard University, where he received his bachelor's degree in architecture in 1947 and his master's degree in 1948.

At Harvard, Lundy studied under International Style master Walter Gropius and Gropius's student Marcel Breuer. Gropius, born in 1883, was among the earliest architects to take contemporary industrial design as a model for architecture of all kinds, using mass produced materials such as steel and glass and emphasizing structure over ornament. He also guided and designed buildings for the Bauhaus, the German school responsible for spreading Modernist design theory.¹⁸ Lundy's own work, however, diverged from that of his teacher after a two-year trip to Europe and Africa on the Rotch Travelling Scholarship in architecture, awarded by the Boston Society of Architects. The Rotch scholarship is the oldest architectural scholarship in the United States. Henry Bacon, architect of the Lincoln Memorial, was an early winner of the award. According to Lundy, his rejection of what he called the "pristine, safe, lovely, cubular things" of the International Style, which he had embraced in graduate school, began after meeting Le Corbusier and after a visit to the

¹⁶ Ibid., 7-11.

¹⁷ "Historic Structures Report: U.S. Tax Court," 13-14, 22; National Register of Historic Places Nomination Form: "U.S. Tax Court" (not submitted), U.S. Department of the Interior, National Park Service, prepared by the U.S. General Services Administration, June 18, 1993; "Post-Tensioning Seizes 4,000-ton Cantilever in an Act of Justice," *Engineering Record*, January 30, 1975 (reprint); unidentified award entry form, U.S. Tax Court project files, Robinson & Associates, Inc., Washington, D.C.

¹⁸ Arnold Whittick, "Gropius, Walter," in *Encyclopedia of Modern Architecture*, Gerd Hatje, ed. (New York: Henry N. Abrams, 1964), 139-144.

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French Modernist's Cité de Refuge (Salvation Army Building, 1933) in Paris. "[I]t was terrible inside," he later recalled. "[T]here were rooms like the backs of trucks, and long, narrow dungeon-like dormitories. The people who were supposed to be in them were all outside sitting on the sidewalk, and I knew why." Lundy resolved then, he said, "to have it [his architecture] come from myself, be mine." Lundy began his own practice in Sarasota, Florida, in 1951, and before the end of the decade – a decade during which he had already begun to accumulate acclaim in the architectural press – he aligned himself spiritually and creatively with architects such as Eero Saarinen, Louis Kahn, Richard Neutra, Minoru Yamasaki, and Paul Rudolph. This generation of architects used modern materials and structural systems, as did the earlier Modernists like Gropius, but considered themselves iconoclasts attached to no particular school of thought.¹⁹

One contemporary writer called Lundy's rise to architectural prominence during the 1950s "meteoric."²⁰ The architect was 31 when he first attracted the attention of *Architectural Forum* for a drive-in church in Florida and six years older when he received international notice in the French publication *Architecture d'Aujourd'hui*. Much of this attention resulted from the distinctive churches he designed between 1956 and 1964, first in Florida and later in New York City and its Connecticut suburbs. The churches gave Lundy the opportunity to use daring structural systems, often relying on laminated wood members, to create spaces that were at once serene and dramatic.

Yasko offered Lundy the commission to design the U.S. Tax Court at an important point in the architect's career. He had moved his practice to New York in 1960 and subsequently received three government commissions. In addition to the Tax Court, these included the Lincoln National Forest Ski Center in Ruidoso, New Mexico (1961), and the U.S. Embassy in Colombo, Sri Lanka (designed in 1964, constructed in 1984.) The U.S. Tax Court remains Lundy's most prominent public building and his only design in Washington. Throughout the 1960s and early 1970s, Lundy continued to design churches and schools in Florida and in the metropolitan New York area. He also designed an office building for IBM in Cranford, New Jersey, and a Singer Showroom at Rockefeller Center in New York. He became a partner in the Houston architectural firm of Taylor Lundy HKS in 1976, for which he designed the GTE complex in Dallas.

Lundy served as visiting lecturer at several universities, including Harvard, the University of California at Berkeley, the University of Florida, Columbia, and Yale. He received awards from the New England Region of the American Institute of Architects (AIA), the Architectural League of New York, and from the AIA, of which he was made a Fellow in 1967. According to the AIA's website, the fellowship program was "developed to elevate those architects who have made a significant contribution to architecture and society and who have achieved a standard of excellence in the profession. Election to fellowship not only recognizes the achievements of the architect as an individual, but also honors before the public and the profession a model architect who has made a significant contribution to architecture and society on a

¹⁹ Walter McQuade, "Lundy's Personal Architecture," *Architectural Forum*, December 1959, 106-110; Victor A. Lundy to Claire Hosker, General Services Administration, Center for Historic Buildings, undated, comment on draft National Register nomination. The entry for Lundy in *Contemporary Architects* (see n. 9, below), states that Lundy's architectural education took place entirely at Harvard. McQuade, who interviewed the architect, states that it began at NYU.

²⁰ *Ibid.*, 104.

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national level." Lundy's embassy project in Sri Lanka received the Presidential Design Award, the National Endowment for the Arts' highest design honor, in 1988.²¹ In recent years, renewed interest in Lundy's modern-era architectural contributions has kept him busy lecturing at preservation conferences and participating in documentary efforts on his work and its historic context. He and his wife, artist Anstis Burwell Lundy, continue creative work on sculpture, drawing and other visual arts projects, dividing their time between home studios in Houston, Texas and Aspen, Colorado.

Critical Response to Lundy's U.S. Tax Court

Commentary on the design for the U.S. Tax Court has focused on the contrast between the impression of stability it conveys and the dramatic projection of the cantilevered courtroom block. The design was praised even before it was constructed. The 10-year delay between agency approval and its ultimate construction allowed both the *Architectural Forum* and the *New York Times*, among other publications, to evaluate the courthouse while it was still on paper. The *Forum* called it "one of the most daring structures, in terms of engineering, ever proposed for the capital," while conveying "the impression of great serenity and repose."²² In 1967, *Times* architectural critic Ada Louise Huxtable used the U.S. Tax Court to show how contemporary public architecture could rise above the limitations often seen in buildings designed for and approved by bureaucracies. Entitling her article "Architecture: Full Speed Forward," Huxtable contrasted the U.S. Tax Court with the Madison Building of the Library of Congress, which she had castigated in the previous week's "Full Speed Backward." The critic, awarded the Pulitzer Prize in 1970 for her writings on contemporary architecture, called the U.S. Tax Court design "a progressive, sensitive, contemporary solution fully responsible to Washington's classical tradition and yet fully part of the mid-20th century." Citing the flow of space around and through the courthouse, Huxtable valued its "timeless sense of balance, order and serenity that is genuine classicism."²³

Critical appreciation for the building continued after its construction. In 1976, *Progressive Architecture* writer Stanley Abercrombie rated the U.S. Tax Court among the best federal buildings constructed in the previous 50 years and stated that Lundy had answered positively the question as to whether a style both monumental and appropriate for the contemporary world could be found. "In this simple composition of smooth forms there is dignity," Abercrombie wrote, "in this symmetry, there is repose; and in this almost unfathomable structural bravura there is clear evidence of engineering abilities not possessed by an earlier age of builders."²⁴ Abercrombie noted that Lundy had accomplished two

²¹ Ching-Yu Chang, "Lundy, Victor Alfred," *Contemporary Architects*, 2nd edition, Ann Lee Morgan and Colin Naylor, eds. (Chicago: St. James Press, 1987), 549-551; "Historic Structures Report: U.S. Tax Court," 12-13; American Institute of Architects, "Fellowship," American Institute of Architects website, http://www.aia.org/awp_fellowship, viewed April 21, 2008; Ann Holmes, "NEA honors Victor Lundy for embassy design," *Houston Chronicle*, January 17, 1989, 10D.

²² "Justice on a Pedestal," *Architectural Forum* 127:2, September 1967, 76.

²³ Ada Louise Huxtable, "Architecture: Full Speed Forward," *New York Times*, October 1, 1967, 7.

²⁴ Stanley Abercrombie, "Monumental Suspense," *Progressive Architecture* 57:7, July 1976, 57-58.

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seemingly paradoxical tasks at the same time: He made the building's spaces readable from the outside while maintaining a sense of mystery by hiding the structure that supports the cantilevered courtroom block.²⁵

Scholarly reflection on Lundy's career and the U.S. Tax Court's place in it has continued since the building's construction. *Contemporary Architects* (1987), in its entry on Lundy, used the U.S. Tax Court building to illustrate the combination of clarity and mystery that characterize the architect's buildings. Paul Heyer, former dean of the School of Architecture at the Pratt Institute in New York, cited the courthouse in 1993 as an example of the dramatic effects that can be achieved through the use of contemporary structural methods and materials.²⁶ John Howey evaluated Lundy's work in Florida in the context of a number of other regional designers in *The Sarasota School of Architecture: 1941-1966* (Cambridge, Mass., MIT Press, 1995). In *A Field Guide to Contemporary American Architecture*, Carole Rifkind noted that, in the daring catenary arches of Lundy's St. Paul's Lutheran Church in Sarasota, "the act of construction seems like an act of devotion" – once again linking the architect's structural bravado with an emotional response.²⁷ A study of GSA modern buildings constructed during the third quarter of the twentieth century, sponsored by the agency, selected the U.S. Tax Court as one of a small group of buildings that "qualify as Modern masterpieces with high levels of architectural significance." This group included Breuer's HUD Building, the Kennedy Federal Building by Gropius and TAC, and Mies's Federal Center.²⁸ The GSA study divides Modern architecture into four subcategories: International Style, Formalism, Brutalism, and Expressionism. The Kennedy Center, by Edward Durrell Stone, embodies principles of Formalism, while Breuer's HUD Building exemplifies Expressionism and C.F. Murphy's Federal Bureau of Investigation Building illustrates Brutalism. The U.S. Tax Court's symmetry, smooth wall surfaces, and high-quality materials comprise attributes ascribed to Formalism.²⁹

The architectural press recognized Lundy as an important designer early in his career, and acclaim for the architect's work continued over the course of more than three decades, from his early churches in Florida and metropolitan New York through the U.S. Tax Court and the U.S. Embassy in Sri Lanka. Nationally and internationally recognized publications, such as *Architectural Forum*, *Progressive Architecture*, *Architectural Record*, the *New York Times*, and *Architecture d'Aujourd'hui*, followed his career closely and assigned their top writers to evaluate his work, which consistently elicited appreciation for its advanced structural approach and individual response to a building's program and purpose.

Significance of the U.S. Tax Court

The U.S. Tax Court satisfies National Register Criterion A as one of a handful of significant buildings deriving directly from President John F. Kennedy's "Guiding Principles for Federal Architecture." In promulgating these principles, the

²⁵ Ibid., 55-56.

²⁶ "Lundy," *Contemporary Architects*, 551; Paul Heyer, *American Architecture: Ideas and Ideologies in the Late Twentieth Century* (New York: John Wiley & Sons, 1993), 61-62.

²⁷ Rifkind, *A Field Guide to Contemporary American Architecture*, 199.

²⁸ Robinson & Associates, *Growth, Efficiency, and Modernism*, 104.

²⁹ One of that subcategory's frequent features – visible columnar supports – is missing from Lundy's design.

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federal government moved away from the cautious use of Modern architectural design that had characterized public buildings of the 1950s and committed itself to the use of renowned contemporary architects for public commissions. The Guiding Principles also broke previous federal design approaches by determining to avoid an official style. Among the Modernist masters who designed federal offices following the Guiding Principles were Walter Gropius, Ludwig Mies van der Rohe, and Marcel Breuer. Lundy's selection to design the U.S. Tax Court indicates that Karel Yasko and Bernard Boutin considered this work on a par with that of the masters of two earlier generations of Modernists.

The U.S. Tax Court also satisfies Criterion C as a design of high artistic value. It is an outstanding example the federal architecture of its time, using the most advanced structural engineering to achieve an expressive purpose. The structural daring Lundy incorporated into the courthouse design should also be considered unusual and an indication of GSA's faith in its innovation. Although examples of the Modernist architecture of Gropius, Mies, and Breuer might have been unknown in American federal building before this time, their methods of construction had been tested and proven reliable in the private sector or in Europe for many years. As later critics repeatedly wrote, Lundy's design showed a structural daring without precedent in federal architecture.

The Guiding Principles called for contemporary expression of the "dignity, enterprise, vigor, and stability of the American Government." The symmetry and clarity of the functional units of the U.S. Tax Court admirably convey the dignity and stability sought by federal clients in the early 1960s, while the dramatic, projecting courtroom block demonstrates the contemporary vigor that was the goal of both the government and the nation's most advanced architectural practitioners. Further, the U.S. Tax Court's symmetry, balance, and serenity reflect the classicism found in public buildings throughout Washington, embodying the stated aim of the "Guiding Principles" to commission architecture that reflected its regional context.

GSA's 2003 nationwide study of its Modern-era buildings grouped the U.S. Tax Court with three other buildings (the HUD building by Marcel Breuer, Walter Gropius's John F. Kennedy Federal Building in Boston, and the Chicago Federal Center by Mies van der Rohe) as the most important buildings resulting from the Guiding Principles. The U.S. Tax Court has by far the most advanced structural system in this group. The U.S. Tax Court's inclusion in this small group of designs and its extraordinarily advanced engineering satisfy Criteria Consideration G (properties that have achieved significance within the past 50 years) as an exceptionally important work.

Progressive Architecture writer Stanley Abercrombie rated the U.S. Tax Court among the best federal buildings constructed in the previous 50 years and stated that Lundy had answered positively the question as to whether a style both monumental and appropriate for the contemporary world could be found. Critic Ada Louise Huxtable hailed the U.S. Tax Court's design as "a progressive, sensitive, contemporary solution fully responsible to Washington's classical tradition and yet fully part of the mid-20th century." Contemporaries and later writers considered architect Victor A. Lundy a master of both the expressive qualities of contemporary architectural materials and of structural systems. The courthouse illustrates Lundy's ability to produce architecture that is at once serene and dramatic, a characteristic found in all of his greatest works. The U.S. Tax Court is Lundy's only design built in Washington, and his only design for the federal government in the eastern United States, where the majority of his buildings were constructed.

National Register of Historic Place Bulletin No. 6, "Nomination of Properties Significant for Association with Living Persons" states that "[n]omination of the works of an active architect 'as the work of a master' is inappropriate" due to the need for historical perspective on that individual's career. This aspect of Criterion C is not used to justify the significance

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of the U.S. Tax Court for inclusion in the National Register. Instead, the exceptional significance of the U.S. Tax Court is entirely and strongly justified by its status as an outstanding example of the Guiding Principles for Federal Architecture and by its merit as an architectural design. It satisfies National Register Criteria A and C independent of an assessment of Lundy as a master architect.

The U.S. Tax Court retains a very high degree of integrity, satisfying all seven aspects of that quality (location, design, setting, materials, workmanship, feeling, and association) as defined by the National Register. Only minor changes have been made in the building since its construction was completed. These alterations include an addition to the roof (seen from only one side of the courthouse), and the addition of interior partitions, which is not unexpected in buildings of its kind, and the change of some interior materials in minor spaces.

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Unpublished Works

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United States Department of the Interior
National Park Service

National Register of Historic Places Continuation Sheet

Section 9 Page 2

U.S. Tax Court
Name of Property

Washington, D.C.
County and State

Quinn Evans/Architects and Robinson & Associates, Inc. "United States Tax Court Building, Washington, D.C., Historic Structures Report." Prepared for the U.S. General Services Administration, National Capital Region, July 1996.

U.S. Tax Court
Name of Property

Washington, D.C.
County and State

10. Geographical Data

Acreage of Property _____

UTM References

(Place additional UTM references on a continuation sheet)

1	1 8 Zone	3 2 5 2 4 0 Easting	4 3 0 6 9 1 0 Northing	3	Zone	Easting	Northing
2				4			

See continuation sheet

Verbal Boundary Description

(Describe the boundaries of the property on a continuation sheet)

Boundary Justification

(Explain why the boundaries were selected on a continuation sheet)

11. Form Prepared By

name/title Judith H. Robinson, Tim Kerr
Organization Robinson & Associates, Inc. date April 23, 2008
street & number 1909 Q Street, N.W., 3rd Floor telephone (202) 234-2333
city or town Washington state D.C. zip code 20009

Additional Documentation

Submit the following items with the completed form:

Continuation Sheets

Maps

- A **USGS map** (7.5 or 15 minute series) indicating the property's location.
- A **Sketch map** for historic districts and properties having large acreage or numerous resources.

Photographs

Representative **black and white photographs** of the property.

Additional Items

(Check with the SHPO or FPO for any additional items)

Property Owner

(Complete this item at the request of SHPO or FPO)

name U.S. General Services Administration, National Capital Region
street & number 7th and D Streets, S.W. telephone (202) 708-5891
city or town Washington state D.C. zip code 20407

Paperwork Reduction Statement: This information is being collected for applications to the National Register of Historic Places to nominate properties for listing or determine eligibility for listing, to list properties, and to amend existing listings. Response to this request is required to obtain a benefit in accordance with the National Historic Preservation Act, as amended (16 U.S.C. 470 et. seq.).

Estimated Burden Statement: Public reporting burden for this form is estimated to average 18.1 hours per response including the time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. Direct comments regarding this burden estimate or any aspect of this form to the Chief, Administrative Services Division, National Park Service, P.O. Box 37127, Washington, DC 20013-7127; and the Office of Management and Budget, Paperwork Reductions Project (1024-0018), Washington, DC 20503.

United States Department of the Interior
National Park Service

National Register of Historic Places Continuation Sheet

Section 10 Page 1

U.S. Tax Court
Name of Property

Washington, D.C.
County and State

Verbal Boundary Description:

The United States Tax Court and its plaza at 400 Second Street, N.W., occupy the entire block bounded by Second, Third, D, and E Streets, N.W., in Washington, D.C., which constitutes Square 570.

Boundary Justification:

The property lines of the parcel on which the U.S. Tax Court was constructed remain unchanged.

United States Department of the Interior
National Park Service

National Register of Historic Places Continuation Sheet

U.S. Tax Court
Name of Property

Washington, D.C.
County and State

Section 10 Page 2

Photographs

All photographs are of the U.S. Tax Court in Washington, D.C. Negatives are held by the Center for Historic Buildings, General Services Administration, Washington, D.C.

PHOTOGRAPHER: Carol Highsmith/General Services Administration
DATE: December 2005/January 2006
VIEW: east elevation, looking west
PHOTO: 1 of 10

PHOTOGRAPHER: Joanna Siegel/Robinson & Associates, Inc.
DATE: February 16, 2006
VIEW: north elevation, looking southeast
PHOTO: 2 of 10

PHOTOGRAPHER: Joanna Siegel/Robinson & Associates, Inc.
DATE: February 16, 2006
VIEW: west elevation, looking northeast
PHOTO: 3 of 10

PHOTOGRAPHER: Carol Highsmith/General Services Administration
DATE: December 2005/January 2006
VIEW: public hall, looking north
PHOTO: 4 of 10

PHOTOGRAPHER: Joanna Siegel/Robinson & Associates, Inc.
DATE: February 16, 2006
VIEW: courtroom lobby, looking northeast
PHOTO: 5 of 10

PHOTOGRAPHER: Carol Highsmith/General Services Administration
DATE: December 2005/January 2006
VIEW: large courtroom, looking east
PHOTO: 6 of 10

PHOTOGRAPHER: Carol Highsmith/General Services Administration
DATE: December 2005/January 2006
VIEW: small courtroom, looking north
PHOTO: 7 of 10

United States Department of the Interior
National Park Service

National Register of Historic Places Continuation Sheet

U.S. Tax Court
Name of Property

Washington, D.C.
County and State

Section 10 Page 3

PHOTOGRAPHER: Joanna Siegel/Robinson & Associates, Inc.
DATE: February 16, 2006
VIEW: secretary's office, looking south
PHOTO: 8 of 10

PHOTOGRAPHER: Joanna Siegel/Robinson & Associates, Inc.
DATE: February 16, 2006
VIEW: judge's chamber, looking southwest
PHOTO: 9 of 10

PHOTOGRAPHER: Joanna Siegel/Robinson & Associates, Inc.
DATE: February 16, 2006
VIEW: judge's dining room, looking south
PHOTO: 10 of 10

United States Department of the Interior
National Park Service

National Register of Historic Places Continuation Sheet

Name of Property

County and State

Section number _____ Page _____

Name of multiple property listing (if applicable)

SUPPLEMENTARY LISTING RECORD

NRIS Reference Number: 08000821

Date Listed: 8/26/2008

Property Name: U.S. Tax Court

Multiple Name:

County:

State: DC

This property is listed in the National Register of Historic Places in accordance with the attached nomination documentation subject to the following exceptions, exclusions, or amendments, notwithstanding the National Park Service certification included in the nomination documentation.

Patrick Andrews

Signature of the Keeper

8/26/2008

Date of Action

Amended Items in Nomination:

The registration form did not provide an acreage figure for the nominated property. Beth Savage, GSA Regional Historic Preservation Officer, has confirmed that the acreage figure is 1.1 acres. The form is amended to add this information.

DISTRIBUTION:

National Register property file
Nominating Authority (without nomination attachment)

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

NATIONAL REGISTER OF HISTORIC PLACES
EVALUATION/RETURN SHEET

REQUESTED ACTION: NOMINATION

PROPERTY U.S. Tax Court
NAME:

MULTIPLE
NAME:

STATE & COUNTY: DISTRICT OF COLUMBIA, District of Columbia

DATE RECEIVED: 7/16/08 DATE OF PENDING LIST: 8/04/08
DATE OF 16TH DAY: 8/19/08 DATE OF 45TH DAY: 8/29/08
DATE OF WEEKLY LIST:

REFERENCE NUMBER: 08000821

REASONS FOR REVIEW:

APPEAL: N DATA PROBLEM: N LANDSCAPE: N LESS THAN 50 YEARS: Y
OTHER: N PDIL: N PERIOD: N PROGRAM UNAPPROVED: N
REQUEST: N SAMPLE: N SLR DRAFT: N NATIONAL: Y

COMMENT WAIVER: N

ACCEPT RETURN REJECT 8/26/2008 DATE

ABSTRACT/SUMMARY COMMENTS:

Constructed between 1974 and 1981, the U.S. Tax Court building in Washington, D.C. is of exceptional historic and architectural significance and is listed in the National Register of Historic Places at the National level.

RECOM./CRITERIA Accept A&C

REVIEWER Patricia Andrews DISCIPLINE Historian

TELEPHONE _____ DATE 8/26/2008

DOCUMENTATION see attached comments Y/N see attached SLR Y/N
PC2

If a nomination is returned to the nominating authority, the nomination is no longer under consideration by the NPS.



U.S. Tax Court
Washington, D.C.

Carol Highsmith

December 2005 / January 2006

East Elevation, looking west

photo 1 of 10



JAMES BECKER
314 COURT

ONE
WAY
←

DO NOT
ENTER

SOUTH
395

POLICE

U.S. Tax Court

Washington, DC

Joanna Siegel

February 16, 2006

north Elevation, looking southeast

photo 2 of 10



U.S. Tax Court
Washington, D.C.

Joanna Siegel

February 16, 2006

West elevation, looking northeast

photo 3 of 10



U.S. Tax Court
Washington, DC
Carol Highsmith
December 2005 / January 2006
public hall, looking north
photo 4 of 10

UNITED STATES TAX COURT



CENTER COURTROOM
TELEPHONE
RECEPTION



U.S. Tax Court
Washington, D.C.
Thomas Siegel

February 16, 2006

courtroom lobby, looking northwest
photo 5 of 10



U.S. Tax Court
Washington, D.C.

Carel Highsmith

December 2005/January 2006

large courtroom, looking East

photo 6 of 10



U.S. Tax Court
Washington, D.C.
Carol Highsmith

December 2005/January 2006

Small courtroom, looking north
photo 7 of 10



U.S. Tax Court
Washington, D.C.

Jessam Siegel

February 16, 2006

Secretary's office, looking south

photo 8 of 10



U.S. Tax Court
Washington, D.C.

Jeanne Siegel

February 16, 2006

judge's chamber, looking southwest

photo 9 & 10



U.S. Tax Court
Washington, DC.

Jenna Siegel

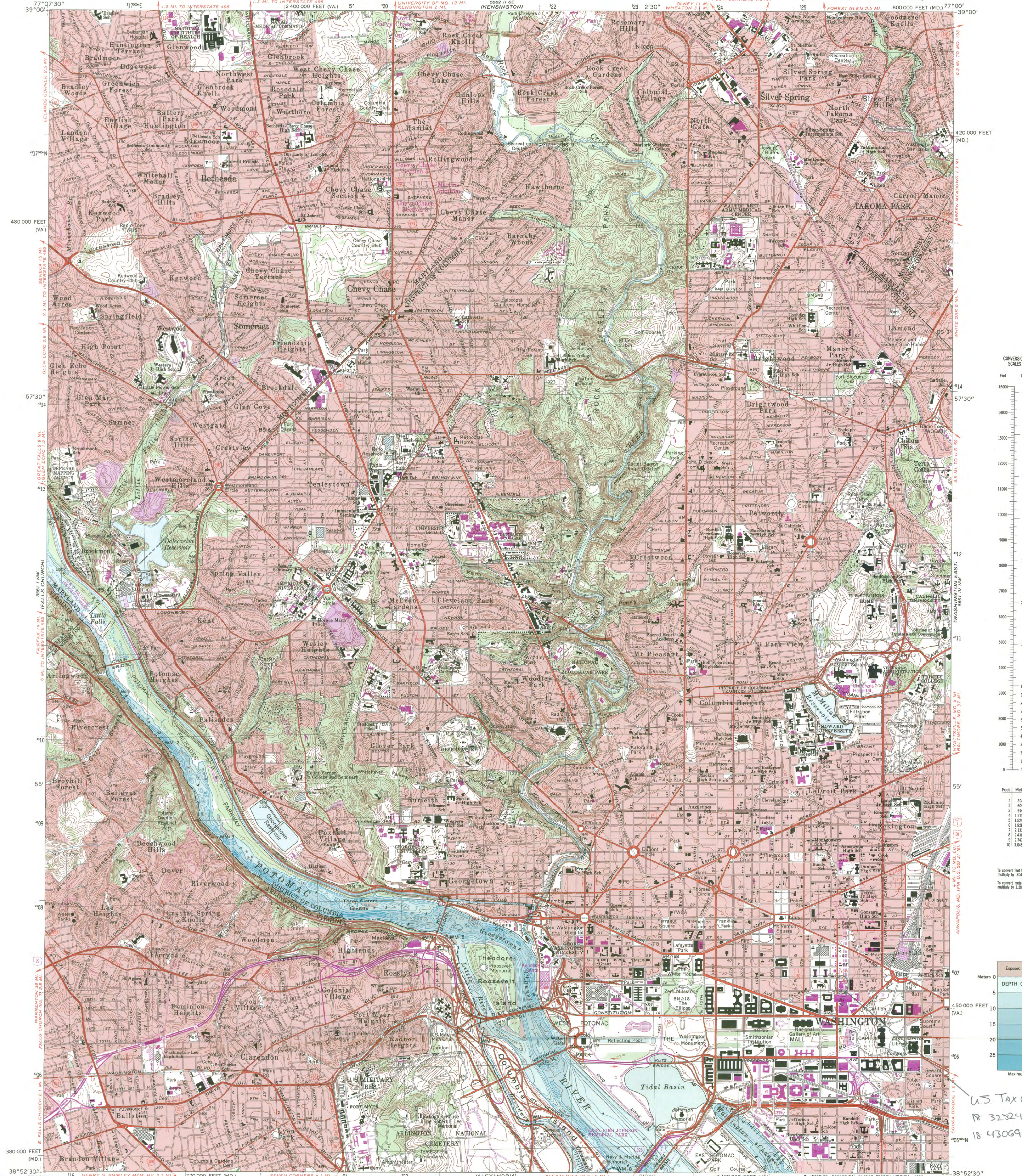
February 16, 2006

judges dining room, looking north

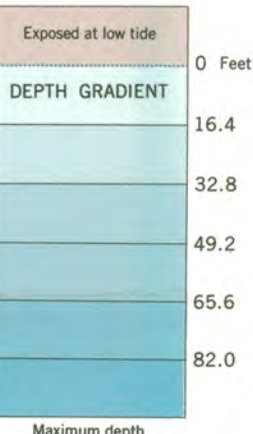
photo 10 of 10

UNITED STATES
DEPARTMENT OF THE INTERIOR
GEOLOGICAL SURVEY

WASHINGTON WEST QUADRANGLE
DISTRICT OF COLUMBIA-MARYLAND-VIRGINIA
7.5 MINUTE SERIES
(TOPOGRAPHIC-BATHYMETRIC)

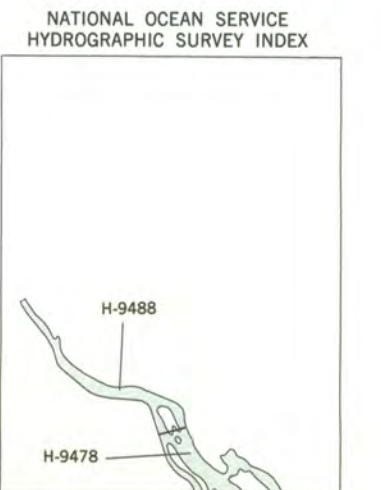


To convert feet to meters multiply by 0.3048
To convert meters to feet multiply by 3.2808

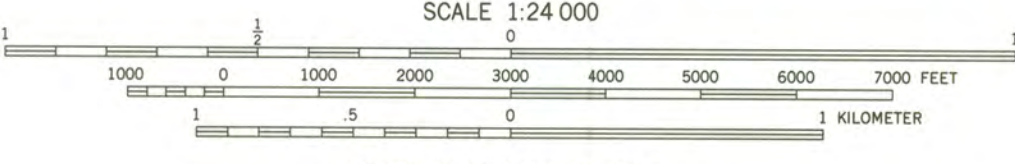


U.S. Tax Court
R 325240 Ending
18 4306910 Nothing

Maped, edited, and published by the Geological Survey and the National Ocean Service
Control by USGS, NOS/NOAA, NCS, and WSSC
Compiled by photogrammetric methods from aerial photographs taken 1955. Field checked 1956. Revised 1965.
Bathymetry compiled by the National Ocean Service from tide-coordinated hydrographic surveys. This information is not intended for navigational purposes.
Mean low water (dotted) line and mean high water (heavy solid) line compiled by NOS from tide-coordinated aerial photographs. Apparent shoreline (outer edge of vegetation) shown by light solid line.
Polyconic projection. 10,000-foot grid ticks based on Maryland coordinate system, and Virginia coordinate system, north zone 1000-meter Universal Transverse Mercator grid, zone 18 1927 North American Datum.
To place on the predicted North American Datum 1983 move the projection lines 8 meters south and 26 meters west as shown by dashed corner ticks.
Red tint indicates areas in which only landmark buildings are shown. There may be private inholdings within the boundaries of the National or State reservations shown on this map.
Revisions shown in purple and woodland compiled in cooperation with Commonwealth of Virginia agencies from aerial photographs taken 1961 and other sources. This information not field checked.
Map edited 1965.
Purple tint indicates extension of urban areas.



Survey Number	Survey Date	Survey Scale	Survey Line Spacing (Naut. Miles)
H-9478	1977	1:5,000	0.1-0.8
H-9488	1976	1:5,000	0.1-0.5



CONTOUR INTERVAL 10 FEET
NATIONAL GEODETIC VERTICAL DATUM OF 1929
BATHYMETRIC CONTOUR INTERVAL 1 METER WITH SUPPLEMENTARY 0.5 METER CONTOURS-DATUM IS MEAN LOW WATER
THE RELATIONSHIP BETWEEN THE TWO DATUMS IS VARIABLE
THE MEAN RANGE OF TIDE IS APPROXIMATELY 0.4 METER

BASE MAP COMPLIES WITH NATIONAL MAP ACCURACY STANDARDS
NATIONAL OCEAN SERVICE, ROCKVILLE, MARYLAND 20852
AND VIRGINIA DIVISION OF MINERAL RESOURCES, CHARLOTTESVILLE, VIRGINIA 22903
A FOLDER DESCRIBING TOPOGRAPHIC MAPS AND SYMBOLS IS AVAILABLE ON REQUEST



QUADRANGLE LOCATION
WASHINGTON WEST, D.C.-MD.-VA.
38077-H1-TB-024

1965
PHOTOREVISED 1983
BATHYMETRY ADDED 1982
DMA 5561 1 NE-SERIES V833

UTM GRID AND 1983 MAGNETIC NORTH DECLINATION AT CENTER OF SHEET



GSA Public Buildings Service

July 16, 2008



Janet Snyder Matthews, Ph.D.
Keeper, National Register of Historic Places
National Park Service 2280
1201 Eye Street, NW
Washington, DC 20005

Dear Dr. Matthews:

The U.S. General Services Administration (GSA) is pleased to nominate the U.S. Tax Court, 400 Second Street, N.W. and the U.S. Department of Housing and Urban Development, 451 Seventh Street, SW, both located in Washington, DC, for inclusion in the National Register of Historic Places. GSA is recommending that these buildings be listed at the National level of significance

GSA is extremely proud to hold these modern masterpieces in our inventory and pleased that the D.C. Historic Preservation Review Board voted unanimously to approve their designation to the D.C. Inventory of Historic Sites. The U.S. Tax Court, designed by architect Victor Lundy, is a striking and highly sculptural example of mid-century Modernist architecture. This building is being nominated for its status as an outstanding example of the "Guiding Principles for Federal Architecture" and by its merit of architectural design. The U.S. Department of Housing and Urban Development building is significant in the history of American architecture also as an outstanding example of a building resulting from the "Guiding Principles for Federal Architecture" and as outstanding examples of the work of architect Marcel Breuer. This building is recognized as the first federal building in the country to utilize pre-cast concrete as the primary structural and exterior finish material, as well as the first fully modular design for a federal office building.

For each property, the following documents are enclosed for your review:

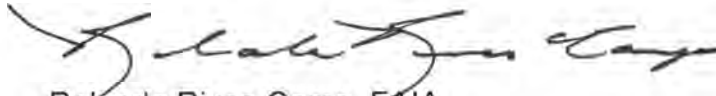
- Signed original National Register of Historic Places Registration Form;
- U.S.G.S. Map; and
- Original labeled black and white photographs.

U.S. General Services Administration
1800 F Street, NW
Washington, DC 20405-0002
www.gsa.gov

For the U.S. Tax Court we have also enclosed supplemental data.

Should you have any questions or concerns regarding the nomination, please contact Claire Hosker at (202) 501-1578.

Sincerely,

A handwritten signature in black ink, appearing to read "Rolando Rivas-Camp". The signature is fluid and cursive, with a large initial "R" and a long, sweeping underline.

Rolando Rivas-Camp, FAIA
Director, Center for Historic Buildings
Federal Preservation Officer

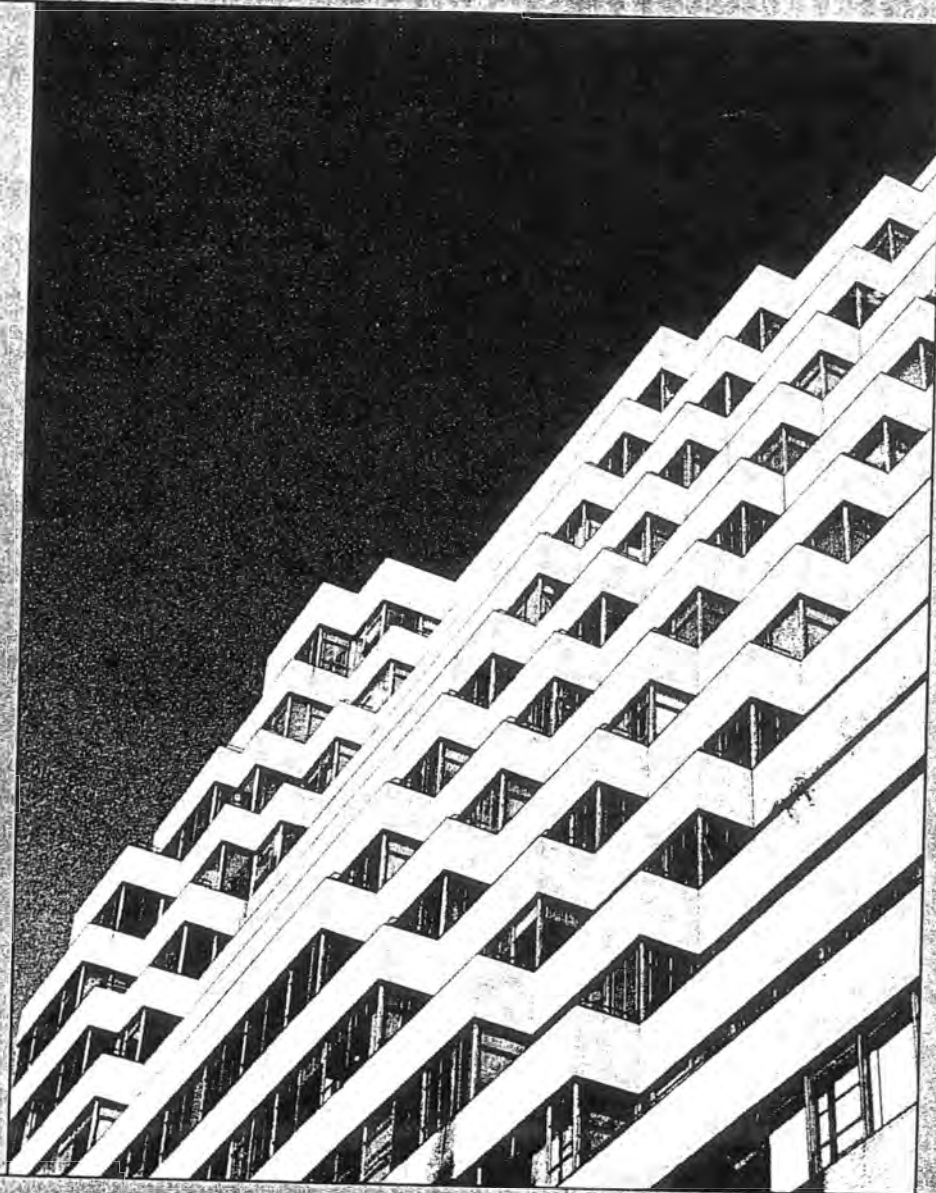
Enclosures

**U.S. Tax Court
400 Second Street, N.W.
Washington, DC**

Property Owner: U.S. General Services Administration

SUPPLEMENTAL DATA

ADA LOUISE HUXTABLE



**WILL THEY EVER FINISH
BRUCKNER BOULEVARD?**

Preface by Daniel P. Moynihan

Will they Ever Finish Bruckner Boulevard? is a lively and provocative collection of essays, first published in *The New York Times*, by America's most respected architecture critic. Ada Louise Huxtable's views on the built environment are of interest and value not only to architects and students of architecture and urban design but to everyone concerned with the modern city and the art of designing buildings.

"With remarkably sure convictions, Mrs. Huxtable almost single-handedly fills the void between the hubbub of urban construction and destruction and people's understanding of what it all adds up to. She lets us have these convictions with wit, erudition and a swift sense of the truly relevant."

—Wolf Von Eckhardt, *Washington Post Book World*

"Her cautionary tales serve to educate readers rather than deride targets. And in her celebration of a Wall Street skyscraper drama, a new Boston City Hall, or an obituary for Mies van der Rohe, she has an eye for the architectural event that contains the most telling lesson for architects, builders, and the people they serve."

—Roger Jellinek, *The New York Times Book Review*

Architecture critic for *The New York Times* from 1963 to 1982, Ada Louise Huxtable has received Fulbright and Guggenheim Fellowships, and the Pulitzer Prize for Distinguished Criticism. She was a MacArthur Fellow from 1981 to 1986, and she is the author of six books on architecture.

UNIVERSITY OF CALIFORNIA PRESS

Berkeley 94720

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11.95
01-09-401

Cover photograph by Garth Huxtable

Ada Louise Huxtable

WILL THEY EVER
FINISH
BRUCKNER
BOULEVARD?

Preface by Daniel P. Moynihan

UNIVERSITY OF CALIFORNIA PRESS
BERKELEY LOS ANGELES

Architecture

in Chicago, something that had not happened in government building in the living memory of man. Those projects were completed under the Johnson administration.

But there is a traditional political attitude toward architecture that these buildings flouted. In politics and government it has always been understood that architecture is a prime, accepted source of pork barrel and patronage, from design contracts to building materials. Esthetic results are irrelevant and predictable.

Unfortunately, not only men are assassinated; so are their dreams and programs. The death of a program in the world of government occurs not by rifle or pistol shot but by a sort of turgid torture in which the dream is gradually destroyed by the relentless, enveloping tentacles of the Federal bureaucracy and its inflexible procedures and standards, which have never changed at all. Under the bright surface of reform is the vested interest status quo, calculatedly, surpassingly ordinary in everything it produces. Like death itself, this standard always wins in the end. It is the only thing that is immortal.

All this is prelude to the fact that you can probably write off the Federal building revolution. The lumbering Federal pace has finally produced the Mies and Breuer buildings and a few others of merit that went into the pipeline under, or shortly after, the Kennedy prodding.

The Hellmuth, Obata and Kassabaum Air Museum, the Roche and Dinkeloo Aquarium and the Lundy tax court are all waiting for Congressional appropriations which may or may not ever come. But in the mass of Federal office construction in the Capital and across the country, projects coming out of the pipeline and probably being fed into it are right back in the prereform pattern of official sub-architecture.

The tentative tremors at GSA are settling into the same old comfortable ruts to the apparent satisfaction of everyone there, with the exception, perhaps, of a skillfully demoted design director brought in by the Kennedy administration to nurse the reforms through, who fought the system valiantly and produced those few good buildings until the system did him in.

That took several tries over the last few years, including those curious shifts of title and classification that are the weapons of civil service institutional assassination. But once the pressure from above

Architecture

of the Capitol are wrong, the lack of a master plan for Capitol Hill is wrong and the perpetuation of such a system is wrong. The building is wrong.

But the Library of Congress needs it and the Architect of the Capitol and his Congressional cronies love and have approved it and the James Madison Memorial Library will join the Rayburn Building as another monument to the bottom end of American architecture. How sad for Mr. Madison and the nation.

Washington Tax Court: Full Speed Forward

The design for the United States Tax Court Building, to occupy a site not far from the Capitol on 2nd Street N.W. between D and E streets, represents everything that the Madison Library does not: a progressive, sensitive, contemporary solution fully responsive to Washington's classical tradition and yet fully part of the mid-twentieth century—a period of exceptional vigor and beauty in the history of structure and design.

The Madison Library, as we have pointed out, is a product of the office of the Architect of the Capitol, devoted for the past fifteen years to the laying of monstrous marble eggs on Capitol Hill.

This process is carried on by a favored and familiar syndicate of practitioners who specialize in a kind of consummate conventionality that the Architect of the Capitol and his Congressional sponsors consider "suitable" and "in keeping" with the Washington spirit and style. Contemplating the awesome awfulness of the results, one can only conclude that the country has run out of spirit and style.

The design for the Tax Court Building is evidence that we have not. This building is a product of the General Services Administration, the Federal agency responsible for all Federal construction—except on Capitol Hill, which is the fiefdom of the Architect of the Capitol—anywhere in the country, including Washington.

Working drawings for the court building have just been completed, to be followed by bids and construction. The architects are Victor A. Lundy and Lyles, Bissett, Carlisle and Wolff. Approval

Architecture

It should be noted immediately that no comparisons can be made between the functional needs and plans of the Madison Library and the Tax Court beyond the fact that each requires a considerable amount of routine office space. The programs are totally different.

They are both big buildings, but the library is bigger. The library is a nearly square 514-by-414-foot blockbuster; the court is a rectangle of 405 by 120 feet. (That is still big; the standard New York blockfront is 250 feet.) The library has three floors below ground and six floors above. The Tax Court is six stories, with two of the floors forming a podium base. The court will be built for approximately one-tenth the library's cost.

Each building, interestingly, is actually organized in four parts, in spite of different requirements. The library is described as being, in effect, four buildings, each with its own service core. All are enclosed in an unrevealing semi-classical slipcover. The Tax Court, in contrast, is four clearly articulated volumes tied together with a soaring central public hall in an obvious and extremely handsome organization of the building's working parts.

In this case, the mass has been opened up to show how it works, to allow space to flow through and to give it division and scale, heart and humanity. Space moves under and around the courts cantilevered visibly over the entrance and the end and rear blocks for judges' offices and chambers, through bronze-framed, bronze-tinted glass connecting the four granite-faced blocks with the skylit central hall.

"Inside this building," Mr. Lundy explains, "you will always have a sense of where you are, and of the sky outside." Sky is one of Washington's most agreeable urban assets. This is not a skyless, monolithic mass, as the library is, with an exterior that camouflages an interior or gives promise of an interior that is never fulfilled. Light flows through, with space.

Behind the bold design is equally bold engineering. The court block will be suspended as a "floating" box of prestressed concrete, joined to the rear block by a "compression" bridge at the third, or ceremonial, floor level and a tension link at the roof level. Continuous vertical concrete shear walls will support precast tees for forty-foot interior divisions.

The difference between the court and library, however, goes

The Decline and Fall of Public Building

even beyond structure and design. It is a matter of approach. It is in the architects' response to the program. Architecture is the way in which a program is given form. This is at the bottom of the disparate qualitative results of the two buildings and of an architectural success or failure in any age.

It would have been easy to box in the judges' quarters and bury the courtrooms and wrap it all up in an "appropriate" false front. That, however, is begging a creative responsibility and a responsibility to the nation's capital. If Washington still pretends to urban greatness, it needs a much tougher definition of architectural "suitability."

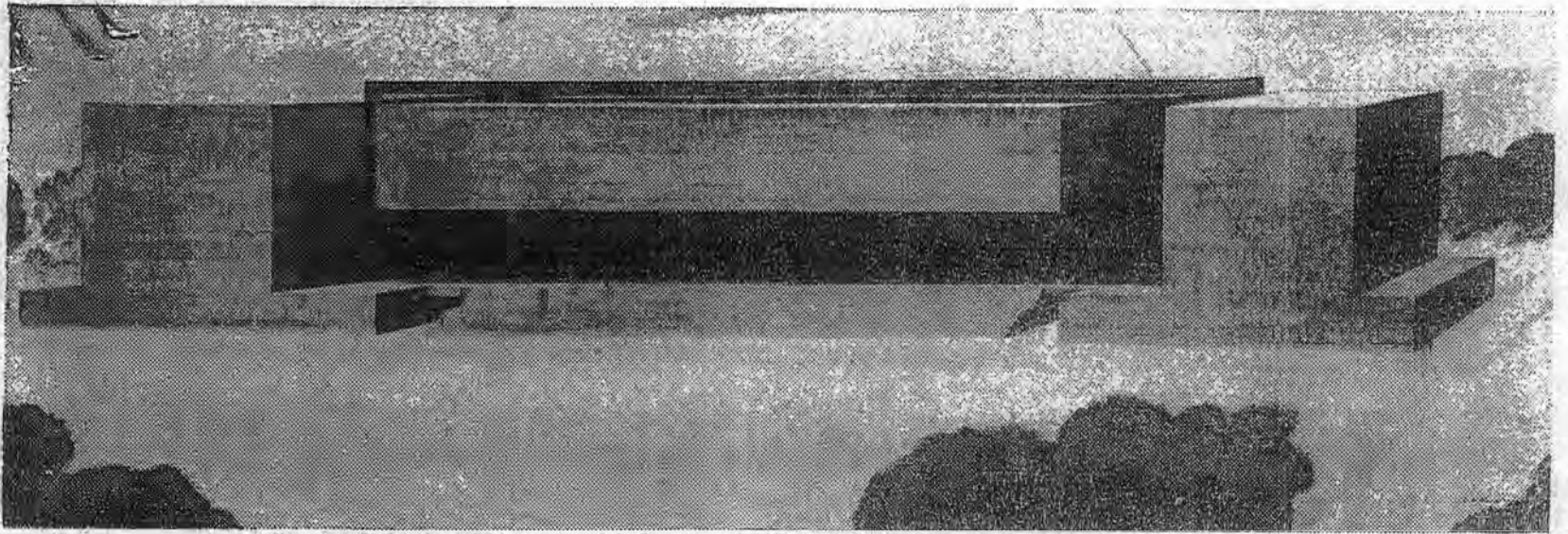
The Tax Court is a "suitable" and "classical" contemporary building; the library is not. The Tax Court Building deals in the generalized and timeless sense of balance, order and serenity that is genuine classicism, not in substitutes of vestigial ornament or stylized recall. It meets the challenge of today's expression and technology as a prime creative objective. It is heart, hand and mind working together for man's most durable testament. It is "truth for today and tomorrow," in Mr. Lundy's words, and truth, or reality, is something that Washington and its architecture badly need.*

Boston City Hall: A Winner

"Whatever it is, it's not beautiful," said the Boston cab driver taking the visitor to the new City Hall. "What would you call it, Gothic?" asked another. Which about sums up the architectural gap, or abyss, as it exists between those who design and those who use the twentieth-century's buildings.

The new \$26.3 million Boston City Hall has been an object of international attention and debate since the architects Kallmann, McKinnell and Knowles won the competition for its design in 1962. A week of festivities marked its opening seven years later.

* Expenses of the Vietnam war stopped almost all government building appropriations. The Tax Court, at the time this book was prepared, was still unfunded, Washington was still short of architectural reality, and construction costs were rising 12 per cent a year.



Drawing by architect Victor Lundy of project for United States Tax Court Building, Washington, D. C.
"A timeless sense of balance, order and serenity that is genuine classicism"

Architecture: Full Speed Forward

By ADA LOUISE HUXTABLE

AS a sequel to last week's discussion called "Full Speed Backward," which dealt with the design for the \$75-million Madison Memorial Library for Capitol Hill in Washington, we are concerned this week with another Washington building, moving in another direction.

The design for the United States Tax Court Building to occupy a site not far from the Capitol on 2nd Street N. W. between D and E Streets, represents everything that the Madison Library does not: a progressive, sensitive, contemporary solution fully responsive to Washington's classical tradition and yet fully part of the mid-20th century — a period of exceptional vigor and beauty in the history of structure and design.

The Madison Library, as was pointed out, is a product of the office of the Architect of the Capitol, devoted for the past 15 years to the laying of monstrous marble eggs on Capitol Hill, including the notorious Rayburn Building.

This process is carried on by a favored and familiar syndicate of practitioners who specialize in a kind of consummate conventionality that the Architect of the Capitol and his Congressional sponsors consider "suitable" and "in keeping" with the Washington spirit and style. Contemplating the awesome awfulness of the results, one can only conclude that the country has run out of spirit and style.

The design for the Tax Court Building is evidence that we have not. This building is a product of the General Services Administration, the Federal agency responsible for all Federal construction—except on Capitol Hill which is the fiefdom of the Architect of the Capitol—anywhere in the country, including Washington.

Working drawings for the court building have just been completed, to be followed by bids and construction. The architects are Victor A. Lundy and Lyles, Bissett, Carlisle and Wolff. Approval of the design by the Fine Arts Commission after rejection of an earlier scheme, has been enthusiastic.

For many years the GSA building program projected an image of the Federal Government that could have made any loyal but sensitive citizen defect. (Where to, in this world of esthetic and environmental blunders, is hard to say.) The difference between the monumentally mediocre products of GSA and the banal behemoths of the Architect of the Capitol was largely a matter of pomposity and pretension. GSA did not aspire to any pretensions beyond applying the yardstick of ultimate economy to art, life, government, symbolism and the American ideal. All were reduced to a kind of pragmatic stylistic sludge.

In recent years, under the guidance of Karel Yasko, Special Assistant to the Commissioner, Public Buildings

Service, that picture has changed. With a marvelous, ham-handed persuasion and an unbureaucratic willingness to stick his neck out, Mr. Yasko has helped bring a new quality to government work. Still hung up by rules, regulations, reviews and curious internal pressures, he is, nevertheless, managing to nurse through a series of designs in which government standards are being enormously elevated.

It should be noted, immediately, that no comparisons can be made between the functional needs and plans of the Madison Library and the Tax Court beyond the fact that each requires a considerable amount of routine office space. The programs are totally different.

They are both big buildings, but the library is bigger. The library is a nearly square 514 by 414-foot block-buster; the court is a more slender rectangle of 405 by 120 feet. (That is still big; the standard Park Avenue blockfront is 250 feet.) The library has three floors below ground and six floors above. The Tax Court is six stories, with two of the floors forming a podium-base. The court will be built for approximately one tenth the library's cost.

Each building, interestingly, is actually organized in four parts, in spite of different requirements. The library is described as being, in effect, four buildings, each with its own service core. All are enclosed in an un-

revealing semi-classical slip-cover. The Tax Court, in contrast, is four clearly articulated volumes tied together with a soaring central public hall, in an obvious and extremely handsome organization of the building's working parts.

In this case, the mass has been opened up to show how it works, to allow space to flow through, and to give it division and scale, heart and humanity. Space moves under and around the courts cantilevered visibly over the entrance and the end and rear blocks for judge's offices and chambers, through bronze-framed, bronze-tinted glass connecting the four granite-faced blocks with the skylit central hall.

"Inside this building," Mr. Lundy explains, "you will always have a sense of where you are, and of the sky outside." Sky is one of Washington's most agreeable urban assets. This is not a skyless, monolithic mass, as the library is, with an exterior that camouflages an interior or gives promise of an interior that is never fulfilled. Light flows through, with space.

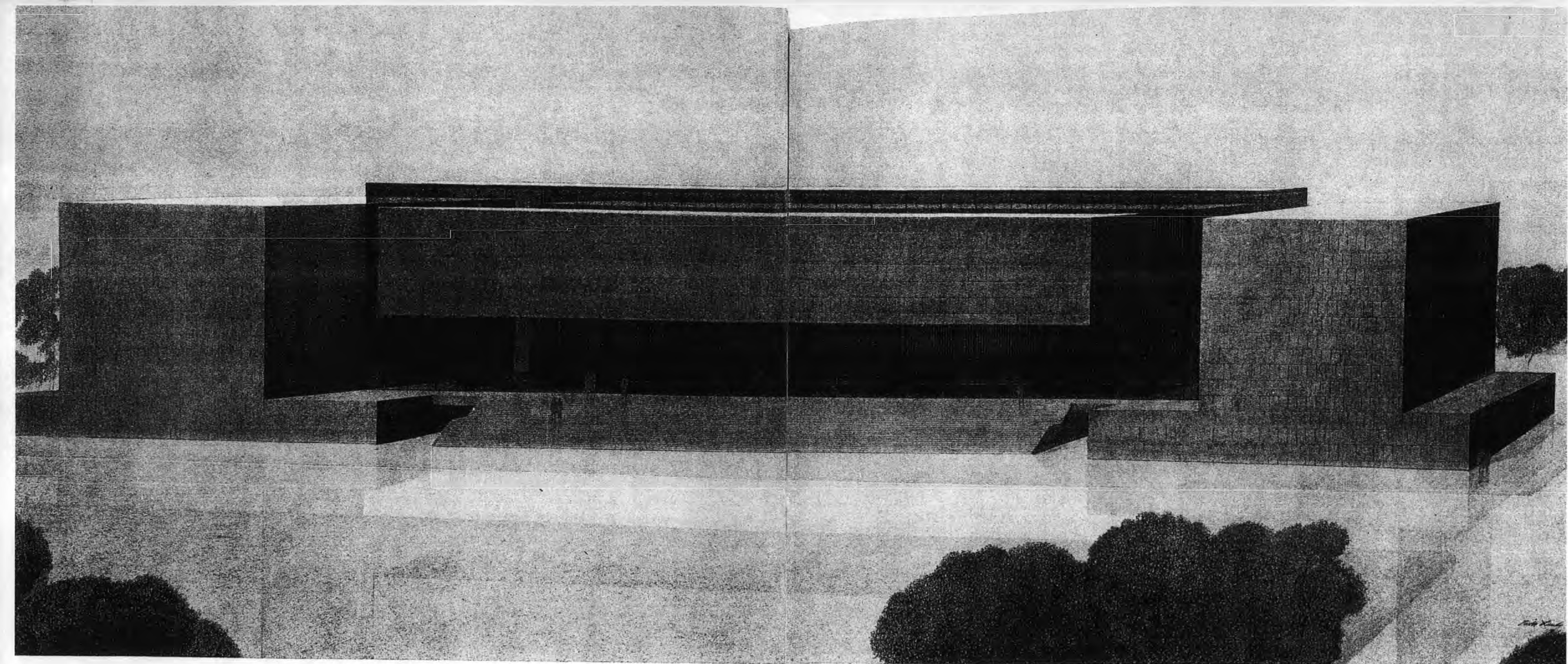
Behind the bold design is equally bold engineering. The court block will be suspended as a "floating" box of prestressed concrete, joined to the rear block by a "compression" bridge at the third, or ceremonial floor level, and a tension link at the roof level. Continuous vertical concrete shear walls

will support precast tees for 40-foot interior divisions.

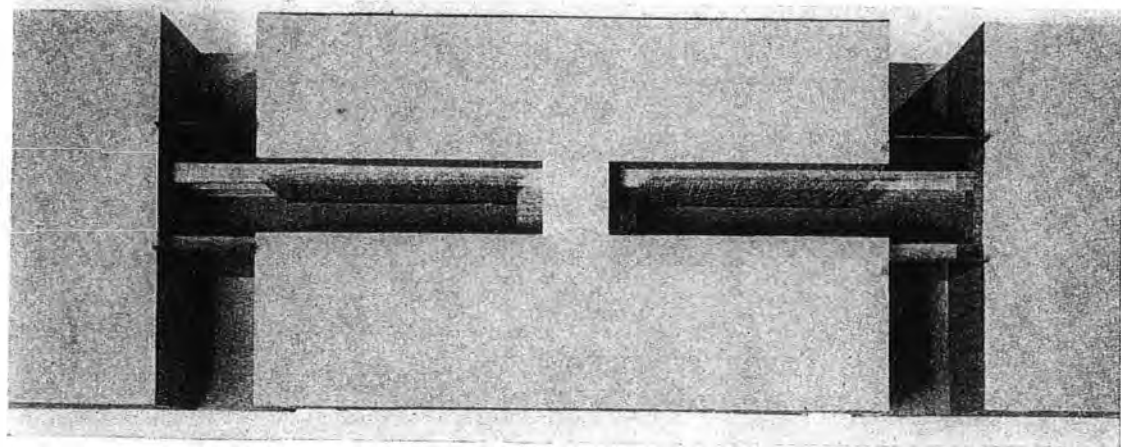
The difference between the court and the library, however, goes even beyond structure and design. It is a matter of approach. It is in the architects' response to the program. Architecture is the way in which a program is given form. This is at the bottom of the disparate qualitative results of the two buildings, and of architectural success or failure in any age.

It would have been easy to box in the judges' quarters and bury the courtrooms and wrap it all up in an "appropriate" false front. That, however, is begging a creative responsibility and a responsibility to the nation's capital. If Washington still pretends to urban greatness, it needs a much tougher definition of architectural "suitability."

The Tax Court is a "suitable" and "classical" contemporary building; the library is not. The Tax Court Building deals in the generalized and timeless sense of balance, order and serenity that is genuine classicism, not in substitutes of vestigial ornament or stylized recall. It meets the challenge of today's expression and technology as a prime creative objective. It is heart, hand and mind working together for man's most durable testament. It is "truth for today and tomorrow," in Mr. Lundy's words, and truth, or reality, is something that Washington and its architecture badly need.



JUSTICE ON A PEDESTAL



Victor Lundy's design for the U.S. Tax Court building in Washington already has made history of sorts. When it was presented to the Fine Arts Commission last November it received swift, enthusiastic, and unqualified approval, a reaction almost unheard of from those official guardians of architectural quality in the nation's capital.

It is easy to see why the commission was so pleased. Lundy's design, carried out in joint ven-

ture with the firm of Lyles, Bissett, Carlisle & Wolff, gives the impression of great serenity and repose—and it is thoroughly modern. It also happens to be one of the most daring structures, in terms of engineering, ever proposed for the capital (see page 78).

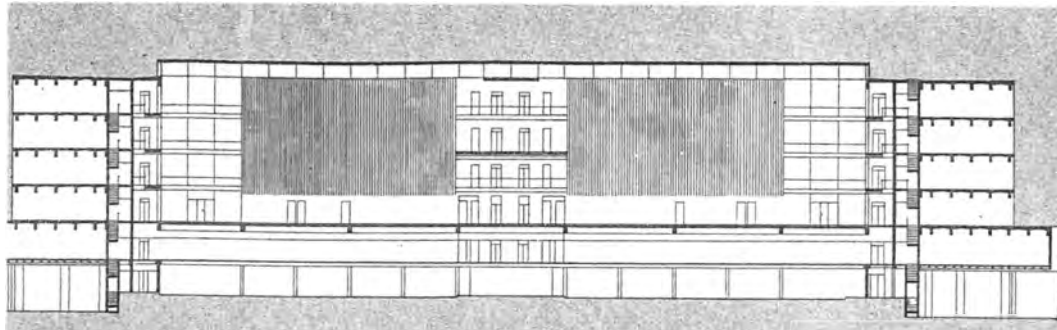
The five-story building will serve a small but essential aspect of government: the disposition of tax disputes between the revenueurs and citizens. It will house suites for 32 Tax

Court judges and their staffs, plus courtroom facilities.

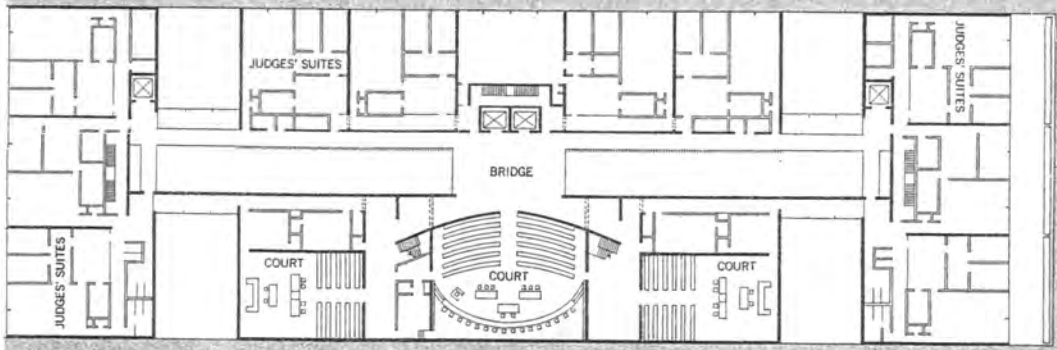
In form, the structure is essentially a block pulled apart to make four "buildings" (office blocks on both ends and at the rear center; a cantilevered courtroom block at the front), all set on a ground-floor podium. This separation allows space to break through the building, creating through the center a great glassed-in public hall reached by the monumental steps that rise under the courtroom block. These

public spaces are joined by a clerestory roof (removed on the model photo opposite) that brings daylight deep into the building.

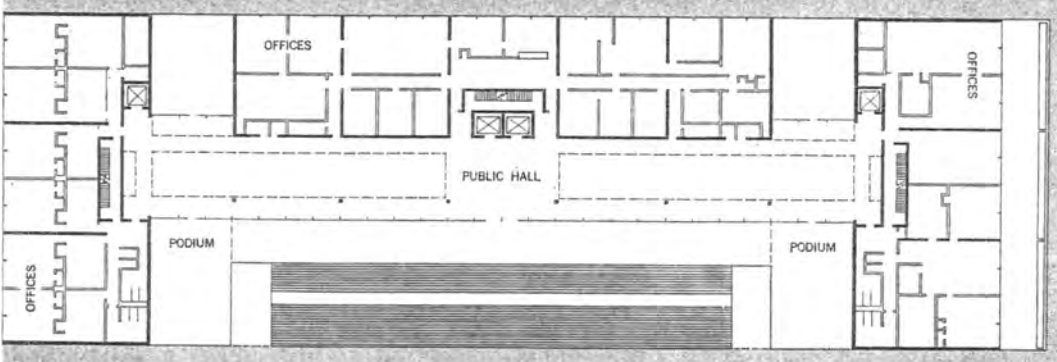
The building's simplicity of form is carried through in the restrained choice of materials. The exterior walls will be faced in gray granite and bronze-tinted glass held in place by slim bronze mullions. The dominant materials inside will be granite, bush-hammered concrete, and fire-treated teak wood.



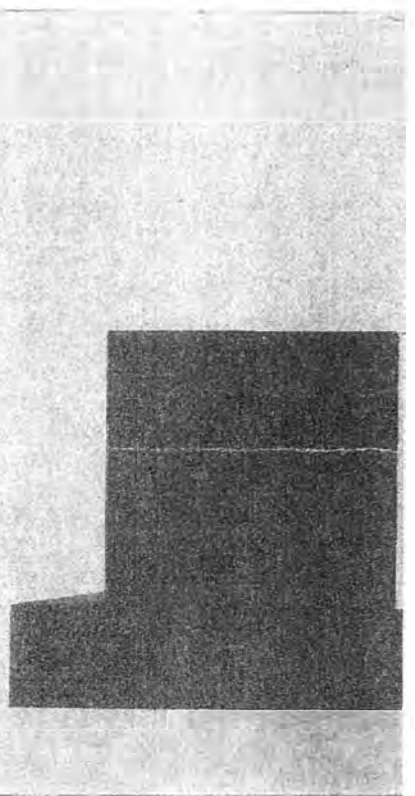
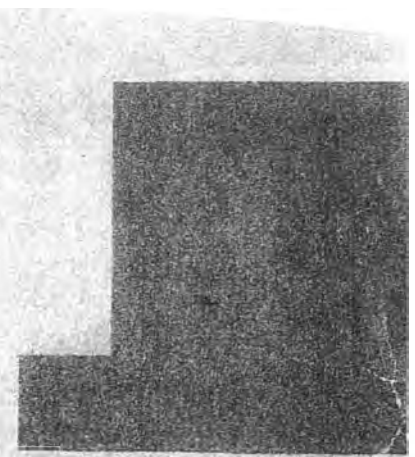
LONGITUDINAL SECTION



THIRD FLOOR

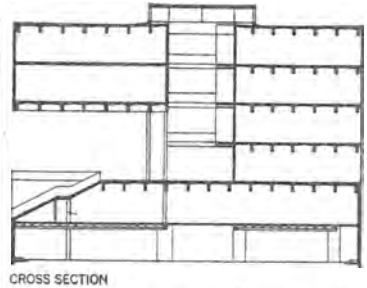


ENTRANCE LEVEL



With one major exception, the physical requirements of the Tax Court are much the same as those of a conventional office building, and Lundy's response to these needs has been direct and literal. The three blocks that rest upon the podium are office blocks, housing standard-sized suites for each of the 20 judges of the court and their staffs in the longitudinal center block; and smaller suites in the two end units for 12 recalled judges.

Though the three office blocks tie in with the podium, which contains administrative offices, a library, and other auxiliary functions above a basement-level parking garage, each is an independent unit structurally and mechanically. Each block is made up of continuous vertical reinforced concrete shear walls spaced 40 ft. apart, which form the divisions between judges' suites (see floor plans). The floors are supported by precast, prestressed concrete tees spanning between shear walls.

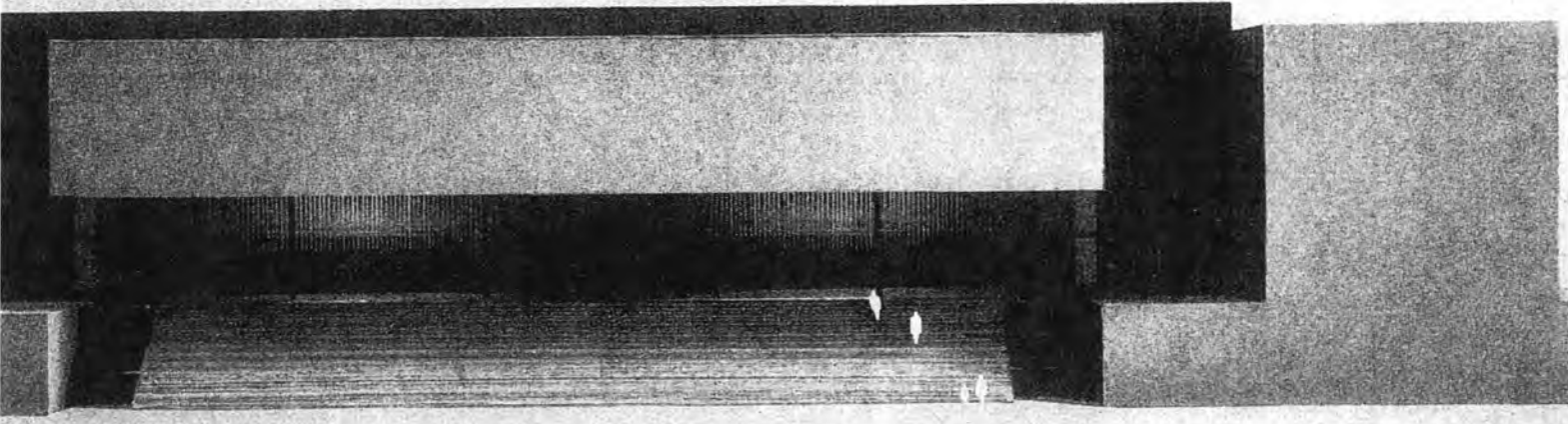
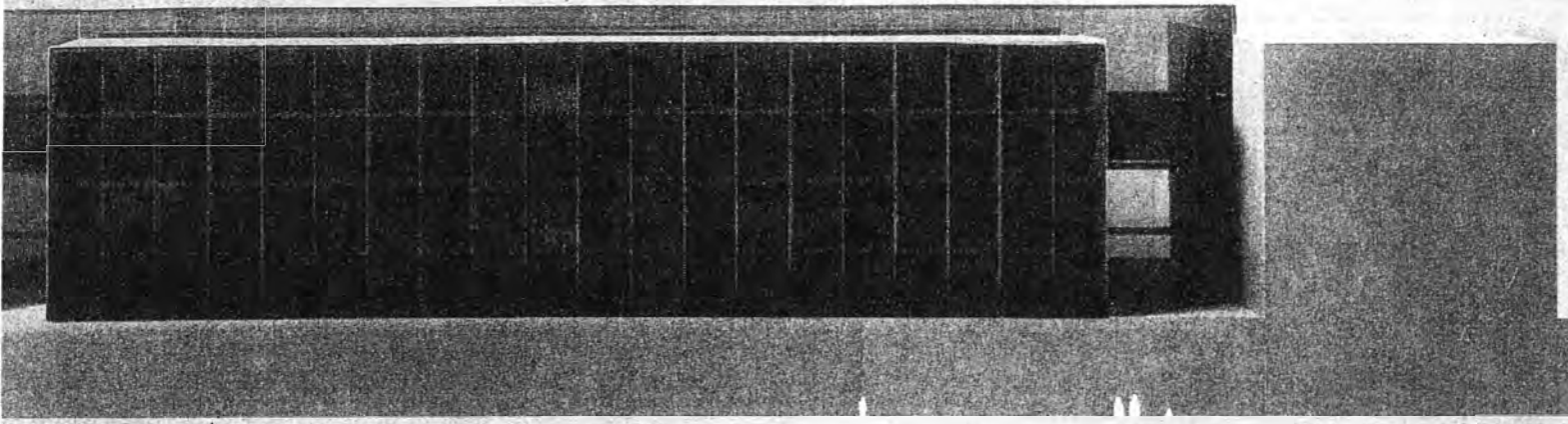


CROSS SECTION

The major exception to the office building requirements is, of course, the courtrooms themselves, and Lundy has chosen to make the most of this exception by giving them powerful sym-

bolic expression. Rather than burying the courtrooms inside the structure, he has placed them in a concrete box that "floats" two stories above the podium and cantilevers 55 ft. out over the entrance stairs.

The act is as daring structurally as it is symbolically. The airborne box, which is made stable by four interior shear walls and its two exterior side walls, is supported vertically only by six columns spaced along its rear wall.



To keep the big box in place horizontally, its post-tensioned floor and roof slabs (see reinforcing diagrams at right) are tied to the third floor and roof of the center office block—the floor by a 40-ft.-wide compression link, the roof by a 20-ft.-wide tension link. (The third-floor link becomes a ceremonial bridge connecting the courtrooms with the judges' offices.)

Thus the fixed center office block counteracts and absorbs the forces of the cantilever. The

courtroom box is further stabilized by corridors connected to the two end blocks (see longitudinal section).

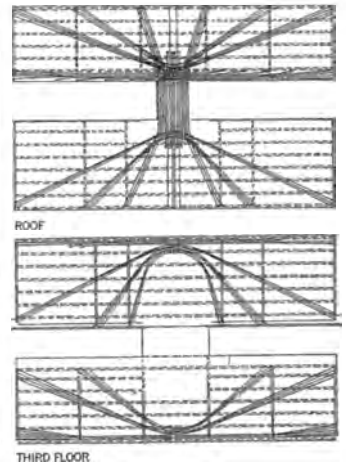
In effect, says Dr. Hannskar Bandel of Severud-Perrone-Sturm-Conlin-Bandel, consulting structural engineers, "we have replaced the vertical columns at the front with two horizontal columns." The penalty was small, he claims, because "those floors were there anyway." Besides, he adds, the solution was cheaper than a more conven-

tional Vierendeel truss system.

For all its structural sophistication, the building does not show off its muscle. "I tried," says Lundy, "to reduce the choices to a simplicity that makes the building timeless though of its own time."

FACTS AND FIGURES

United States Tax Court Building, Washington, D. C. Owner: General Services Administration, Public Buildings Service. Architects: Victor A. Lundy and Lyles, Bissett, Carlisle & Wolff. Engineers: Severud-Perrone-Sturm-Conlin-Bandel (structural); Jaros, Baum & Bolles (mechanical).



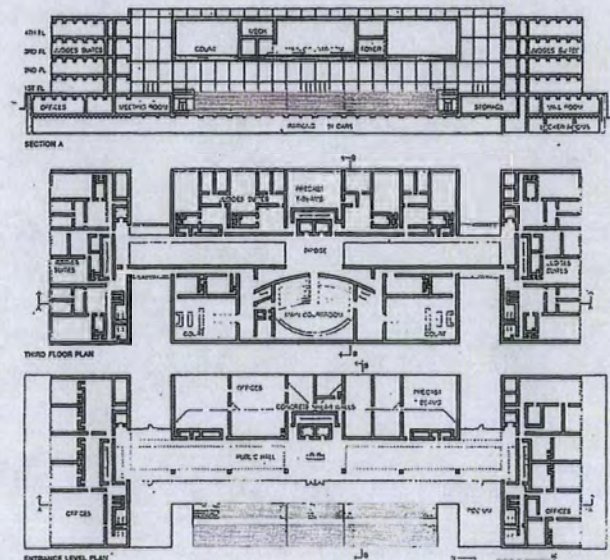


Victor A. Lundy
with **Lysles, Bissett, Carlise & Wolff**, Architects

UNITED STATES TAX COURT, 1976,
WASHINGTON, DC, USA.

Of all the many dozens of buildings planned and constructed under the auspices of the General Services Administration, a picture of only one hung in the office of Walter Meisen when he was Acting Commissioner of the GSA's Public Buildings Service. That one was the recently finished U.S. Tax Court Building in Washington, and Commissioner Meisen made an obvious choice, for few other buildings commissioned by our federal government in the last half century deserve to be displayed on a wall anywhere.

To say that this building is a building which is intentionally secretive about its nature and structure is not to criticize it but merely to characterize it, for however



helpful structural clarity may be to other aesthetic conceptions, in this case the deliberate mystery seems perfectly appropriate. In this simple composition of smooth forms there is dignity; in this symmetry, there is repose; and in this almost unfathomable structural bravura there is clear evidence of engineering abilities not possessed by an earlier age of builders. Much has been written about the search for a building style both monumental and appropriate for our time, and some have doubted that such a style could exist or was even a valid goal. Now, and in Washington, of all places, it is built. (By Stanley Abercrombie)

RIGHT: MAIN ENTRANCE; TOP LEFT: COURTROOM; TOP RIGHT: FRONT ELEVATION
ALL PHOTOS BY VICTOR A. LUNDY.



Better Buildings?

Federal Architecture,
Anathema to Critics,
May Finally Improve

Or So It's Hoped, at Least,
As Nixon Launches Effort
To Elevate Level of Taste

Good Talk and Bad Design?

By DENNIS FARNEY

Staff Reporter of THE WALL STREET JOURNAL

WASHINGTON—Andrew Jackson, Harry S. Truman, John F. Kennedy and Lyndon B. Johnson were not architects. But that didn't stop them from coming on like Frank Lloyd Wright.

Andrew Jackson, playing architect, managed to foul up a whole avenue. According to legend, Old Hickory ordered a minion to take the proposed Treasury building and "put it here!" According to a historian, though, President Jackson merely caved in under congressional pressure. Either way, the Treasury went up, a mountain of gray stone and mortar, permanently blocking the White House and the Capitol from sight of one another and spoiling the intended vista down Pennsylvania Avenue.

Harry S. Truman, playing architect, thought it would be nice if every U.S. embassy abroad looked just like a miniature White House—an idea that died a merciful death. John F. Kennedy preserved a row of 18th-Century townhouses across the street from the White House with an enigmatic wave of his hand. And Lyndon Johnson, urged on by Mrs. Johnson, saved Johnson City, Texas, from a tacky post office by ringing up an architect ally and instructing him conspiratorially: "I want you to help Bird."

Ever since George Washington laid the cornerstone of the Capitol in 1793, Presidents have been shaping, through action or inaction and for better or worse, the architecture of this city—and through the example of federal buildings generally, the architecture of the nation. Usually through inaction, though, and usually for the worse.

Greek Columns and Boxes

The result has been, with some conspicuous exceptions, a kind of bureaucratic architecture that sets critics' teeth to gnashing: heavy marble buildings with endless corridors and imitation Greek columns, graceless boxes of concrete and glass, temples of the drab and ordinary. "No other country in the world produces this kind of ponderous, passe official architecture," fumed architecture critic Ada Louise Huxtable a few years back. "Even the Russians gave it up 10 years ago."

What's News—

* * *

* * *

Business and Finance

MEAT PRICE CONTROLS could be removed by "late summer or early fall" if production expectations prove correct, Agriculture Secretary Butz said. The Internal Revenue Service bolstered its Phase 3 staff 10% to help enforce the meat-price ceilings and is sending out a task force today to explain the program.

"Too little, too late," consumers generally said about President Nixon's new controls on beef, pork and lamb prices, indicating a nationwide meat boycott will still be carried out this week. Farm Bureau heads called the ceilings "unwise and unnecessary," and a meat-trade group said controls "will bring more problems, but not more meat, to the . . . consumer."

(Story on Page 2)

Factory orders climbed 1.4% in February to a seasonally adjusted \$70.8 billion. That gain matched the past year's average monthly rise but slowed from January's 3.2%.

(Story on Page 3)

Stock brokerage fees ought not be changed without prior public hearings by his Senate Banking Subcommittee, Sen. Williams (D., N.J.) told the Securities and Exchange Commission.

(Story on Page 4)

Liggett & Myers confirmed that it's discussing a possible exchange of stock with a British company. Meantime, interests headed by the top officer of Western Pacific Industries disclosed buying about 5% of L&M's common.

(Story on Page 5)

The Four Seasons Nursing securities-fraud case was split in two as a federal judge ordered five of the eight defendants to stand trial in Oklahoma City instead of New York. The ruling was considered a government setback.

(Story on Page 6)

Hamilton International increased its voting stock 28% and sold the new shares, and effective control of the company, to a banker and associates the day after a proxy fight was set.

(Story on Page 9)

World-Wide

HALDEMAN PROBABLY KNEW a Watergate, Sen. Weicker (R., Conn.) charged.

Interviewed on CBS's "Face the Nation," Weicker, a member of the special Senate panel investigating the Watergate felony, said it "possible" that former Attorney Gen. Mitchell also knew what was happening. Weicker declined to blame either Mitchell, who headed the campaign effort until July 1, Haldeman, who is Nixon's chief of staff only at the White House but also at the campaign unit, for the Watergate affair. Weicker said, considering their powerful positions in the campaign, both must have known about the break-in.

Weicker said it was "absolutely necessary" for Haldeman to testify before the Senate committee. "What the President has to realize is that the issue isn't Watergate (but) an apparent coverup."

Weicker also said the seven men convicted of the break-in and bugging of the Democratic headquarters also were supposed to have been in McGovern's headquarters the weekend and then moved on to Miami Beach tap telephones of high-ranking Democrats gathering there for the party's national convention. DeVan L. Shumway, public affairs director for Nixon's reelection unit, called Weicker's statements "irresponsible and inflammatory."

THIEU FLEW TO TALKS with Nixon; known U.S. POW was freed by Vietcong.

The South Vietnamese president reported seeking a specific guarantee from Nixon that the U.S. would intervene militarily should North Vietnam blatantly violate the truce accord. Discussion of the request is expected to be the focal point of the talks, which are to get under way today. Before flying on to Nixon's California house, Thieu rested at a Honolulu hotel and taped what an aide called a "very emotional" address to his nation. In it, the president said, Thieu thanked the American people for "all their sacrifices" and urged social and economic cooperation between the two nations.

Pentagon boss Richardson, appearing on NBC's "Meet the Press," said bombing and mining of North Vietnam could be done if Hanoi continues to violate the cease-fire pact.

The last known U.S. prisoner of the Vietnam war, Army Capt. Robert T. White, was released by the Vietcong and flown to Clark Air Base, Philippines. Another Army officer, Maj. William H. Hardy of Fayetteville, N.C., said on ABC's "Issues and Answers" that he escaped once from the Vietcong but was recaptured and left in an underground hole for 30 days as punishment. Hanoi, meanwhile, said it treated it as an American prisoner's well.

U.S. military deserters no longer can . . .

Three Cities Are Pulled Off 'Substantial' Jobless List

By a WALL STREET JOURNAL Staff Reporter

WASHINGTON — Three more cities have been dropped from the Labor Department's list of "substantial unemployment" areas.

The department said jobless rates in St. Louis, Stamford, Conn., and Scranton, Pa., have fallen below 6%. Thirty-eight major labor areas still are classified as having substantial unemployment, the lowest number since 37 areas were listed in December 1970.

Fidelity of Virginia Kills Plan to Buy H. Hentz But Might Revive It

Holding Company Cites Uncertainty Over Interest in Equity Funding, Whose Stock Price Has Sunk

By a WALL STREET JOURNAL Staff Reporter

RICHMOND, Va. — Fidelity Corp. of Virginia dropped its previously announced plan to acquire H. Hentz & Co., a New York Stock Exchange member firm.

Fidelity, an insurance and financial holding company, said the acquisition talks were ended mainly because of uncertainty surrounding the investigation by the Securities and Exchange Commission and other regulatory agencies into Equity Funding Corp., Los Angeles. Fidelity owns about 579,000 shares of Equity Funding.

Fidelity left open the possibility of resuming merger talks later.

Harold J. Richards, president of Fidelity, was reluctant to elaborate on the company's terse formal statement. He indicated, however, that Fidelity is unwilling to make a large investment in Hentz until it is certain how it stands with its investment in Equity Funding. "If the situation clears up favorably," he said, "we'll be right back talking to them."

Trading in Equity Funding was suspended last Tuesday by the Big Board until next Friday at the request of the SEC. Since March 19, Equity Funding's stock price had plunged to \$14.375 from \$24.875, amid rumors about the accuracy of a subsidiary's financial reports. During this time, the paper value of Fidelity's holdings in Equity Funding declined about \$6.1 million.

The agreement in principle with Hentz called for Fidelity to issue 600,000 new common shares, currently having a value of about \$6.4 million, and provide Hentz with additional capital of up to \$25 million. On Feb. 20, Alvin Schonfeld, president of Hentz, had predicted that the acquisition would be consummated by last Friday.

Better Buildings? Improvement Of Federal Architecture Is Seen

Continued From First Page

around the square, he said, see if anything can be done and report back on Monday.

The following Monday Mr. Warnecke reported that, yes, he saw a way to save the townhouses and reconcile the office buildings with the character of the square. As Mr. Warnecke recalls it, the President didn't say much one way or the other. He just gave a rather vague wave of his hand. Soon a puzzled Mr. Warnecke was ushered out of the presidential office.

What did it mean, he asked, that casual wave of the hand? It meant go ahead, a JFK assistant replied. Mr. Warnecke went ahead.

Similarly, Lyndon Johnson fired off a call to San Antonio architect O'Neil Ford, who has spent much of his life trying to preserve the area's heritage, after Lady Bird Johnson expressed horror at the mediocre building that postal people had in mind for Johnson City. Soon Mr. Ford was in Washington, conferring with the First Lady and routing bureaucrats.

Why not, Mrs. Johnson suggested, make the post office of native stone? The bureaucrats blanched. "Won't that cost money?" someone asked. "What the hell," Mr. Ford replied grandly. "The building will be there for a thousand years." It was built of native stone and, incorporating another of Mrs. Johnson's suggestions, includes a porch where old men may sit and whittle.

The perennial problem, of course, is that Presidents have other things to worry about than the post office in Johnson City. So, to guide the bureaucrats, President Kennedy endorsed a short statement of principles in 1962; it declared that federal building design should "embody the finest contemporary American architectural thought." Several exemplary buildings did result—a bold, brawny headquarters for the Department of Housing and Urban Development by architect Marcel Breuer, for example. But with Mr. Kennedy's death, the whole drive ran out of steam.

Systematic Moves

Mrs. Huxtable, for one, doesn't think Mr. Nixon's effort will be any more successful. "Basically, federal building is parceled out as patronage and pork barrel," she wrote recently. "... Politics and good design do not make bedfellows of any sort at all, and eventually politics wins, hands down. There will be good talk in Washington. And bad design, forever."

This bleak assessment leaves Nancy Hanks indignant. Miss Hanks is chairman of the National Endowment for the Arts, which is financing the Design Assembly. "This is not something that just blossomed forth in purple prose as a good idea," she declares. "I wouldn't be the least interested in doing something like this if I weren't sure the odds were 70% or 80% in favor of success."

Whatever the odds, Mr. Nixon is moving more systematically than either Presidents Kennedy or Johnson. If regulations are what it takes to make a bureaucrat respond, Mr. Nixon's task force should be turning them out in

quantity by the end of the year. And if it takes a bureaucrat to convince a bureaucrat, Mr. Nixon has an ally in Arthur J. Sampson, acting administrator of the General Services Administration, which oversees most government construction projects. Mr. Sampson has pleased architectural critics with a number of actions.

Not long ago, any architect winning a GSA contract was promptly handed a three-foot-high stack of regulations; among other things, they specified the kind of bolt to be used to attach a nameplate to a door, both of which were also specified. But Mr. Sampson, while he headed the GSA's public buildings service, had the three-foot stack boiled down to a short pamphlet.

To convey the idea that federal architecture need resemble neither Greek temple nor drab



box, Mr. Sampson has begun an awards program to recognize superior designs. Singled out for special praise have been the U.S. Tax Court building for Washington by architect Victor A. Lundy, and a federal correctional center and parking facility for Chicago by architect Harry Weese and associates.

The Lundy court building is a severe and elegant arrangement of cube-like forms, the central one of which appears to almost float in space (see sketch above). The Weese correctional center looks very little like a prison; it is a triangular tower, striking in itself, whose compact design spares enough ground space for a small urban park (see sketch below).

Controversial Ideas

Under Mr. Sampson, the GSA is turning over a number of landmark buildings the federal government no longer needs to local governments while investigating the possibility of opening up other office buildings to restaurants, shops and community facilities.

But even Mr. Sampson, sitting behind a paperweight that is in the form of a single word—"excellence"—bridles at some of the ideas being kicked around by the architectural task force. Among these ideas:

— Awarding more architectural commissions through competitions. European governments rely much more on competitions than does the U.S. government, but Mr. Sampson and some prominent American architects see a big drawback: The design chosen by a panel of architectural judges may not be the design the client agency would have chosen. The idea, says Mr. Sampson, "is like calling a competition to pick somebody to take out your appendix."

— Taking the selection power away from GSA and other agencies, or at least subjecting the agency decision to final review by a blue-ribbon panel of architects and architectural critics. ("There's no way I can be responsible for public buildings" without the power to hire the architects, retorts Mr. Sampson.)

Other ideas seem less controversial. They include livening up government buildings with

Monumental suspense

Stanley Abercrombie

Federal monumentality is reinterpreted in a new tax court designed by Victor Lundy, in joint venture with Lyles, Bissett, Carlisle & Wolff, which is a tour de force structurally as well as aesthetically.

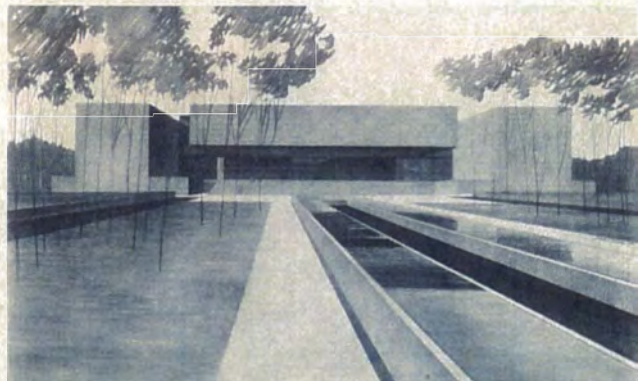
Of all the many dozens of buildings planned and constructed under the auspices of the General Services Administration, a picture of only one hung in the office of Walter Meisen when he was Acting Commissioner of the GSA's Public Buildings Service. That one was the recently finished U.S. Tax Court building in Washington, and Commissioner Meisen made an obvious choice, for few other buildings commissioned by our federal government in the last half century deserve to be displayed on a wall anywhere.

Washington's depressing parade of architectural mediocrity is due only in part to the problems of dealing with government agencies as clients. A plethora of checks and balances, bound about with so much of that infamous red tape, has allowed few ideas to emerge uncompromised. These problems have been alleviated somewhat in recent years by an interested handful of Washington officials—among them Meisen himself and Karel Yasko, who preceded him at GSA (both, incidentally, architects).

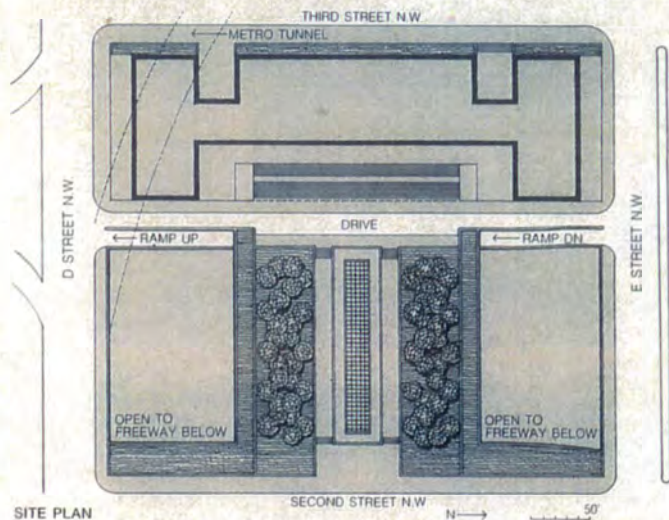
But the basic problem has not been with government's confusing and exasperating demands as much as with architects' feeble responses. In the last 40 years or so, it has been difficult for architects to be both respectably current and convincingly monumental. The housing of an important public agency suggests monumentality; the tenets of recent style have suggested traits at heart antimonumental: asymmetry, simplicity, plainness, planarity, thrift. The attempted weddings of these traits with the traditional trappings of monumentality have yielded the most gruesome aesthetic miscegenations of our time. "Tasteful blends of the old and new" have failed to please either those who like the old or those who like the new, and, particularly in the District of Columbia, they haven't been so tasteful, either.

The trials of the Tax Court have been even more trying

Author: Stanley Abercrombie is an architect in New York City and a former senior editor of *Architecture Plus*.



Victor Lundy's sketch of Tax Court with completed plaza.



SITE PLAN

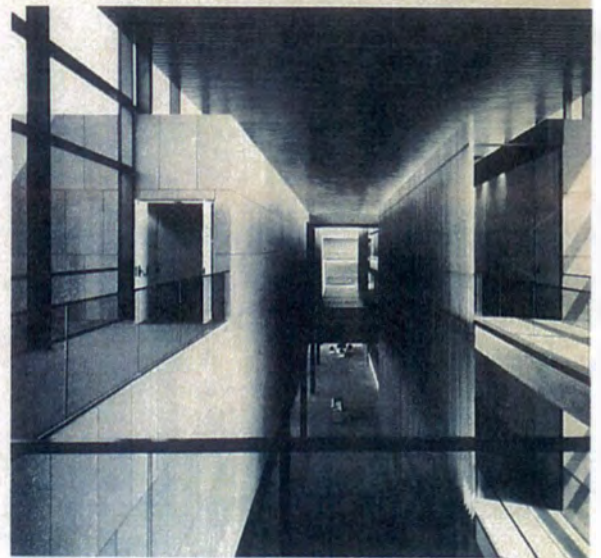
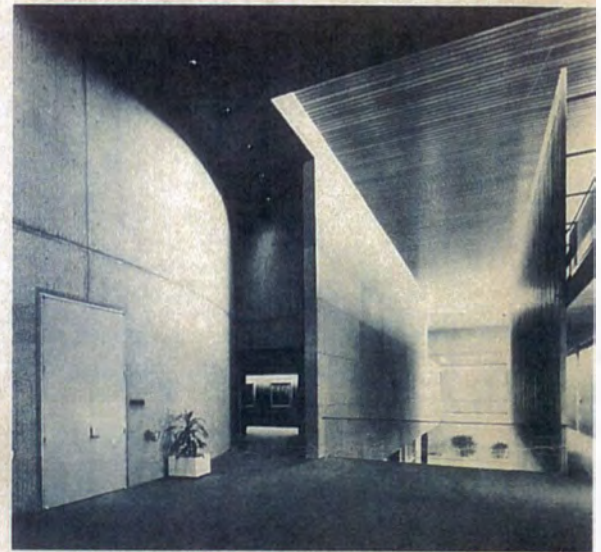
than those of most government buildings. It was back in 1964 that federal funds were first earmarked for the project (only \$6.5 million as compared to the actual cost of more than \$14 million). In 1965 the commission was given to a joint venture of the offices of Victor Lundy and Lyles, Bissett, Carlisle and Wolff—Lundy being responsible for design decisions and LBC&W responsible for administration and contract documents—with crucial assistance from the structural engineer, Dr. Hannskarl Bandel of Severud-Perone-Sturm-Bandel. After a change of site, after approval

from the GSA, the National Capital Planning Commission, and the Fine Arts Commission, and with working drawings almost completed, the federal government directed its attention (and funds) towards Viet Nam, and the project was shelved. In July 1969 working drawings were finished in hopes that construction would proceed as soon as funds were unfrozen. This hope faded when President Johnson announced that a new Federal College would be created in the buildings that were to have been razed to make way for the Tax Court. Finally, however, an adjacent site (originally intended for, but abandoned by, the Federal Home Loan Bank Board) became available, and the architects made further design revisions to suit it, including a new entrance plaza spanning a below-grade section of the Interstate 95 expressway. Twelve years after planning began, the plaza is still in construction, but promises to provide an appropriately generous context for the building. In many ways, Lundy feels, the present site accommodates his design bet-

ter than did the sites previously considered.

That the resultant building seems so uncompromised after such changes and delays can be due only to a rare combination of perseverance and design conviction. The Tax Court is thoroughly timely, thoroughly satisfactory in its function (those interviewed of the building's resident judges were all uncommonly enthusiastic), and thoroughly monumental.

"What I've done," Lundy says, "is taken a monolithic block and broken it apart." This breaking apart, into very neat fragments indeed, and with several of the elements showing granite surfaces on all sides, only emphasizes, from the outside, the building's mass. Inside, by means of glass between the granite blocks and a clerestory as the highest building element of all, the breaking apart allows an unexpected amount of light. The central circulation spaces are bright, spacious, and complemented with some elegant detailing of repeated teak strips. Outside, in Washington's



In public hall (left) teak strips screen corridors to judges' chambers; clerestories (above) light wood ceiling. Curved wall of bush-hammered concrete (top) encloses main central courtroom on third floor.

U.S. Tax Court

intense sun, the building elements read strongly; inside, there is ingratiating, but not inappropriate, delicacy. And, most basic of all to this design, there is mystery.

Two parallel philosophies are apparent in post-Beaux-Arts design: the show-it philosophy and the hide-it philosophy. Arguments of equal invalidity can be dragged out to support the superiority of either school, and most buildings mix the two with impunity. But the U.S. Tax Court is an unusually pure example of hiding; both in concept and in details, this building achieves its effects not by explaining itself but by refusing to do so. It is the work not of the architect as constructor but of the architect as magician.

The concept of a 200-foot-long granite-faced block cantilevered for 53 ft over the building's glass entrance wall is itself a prodigious feat of magic. Its actual method of support (a series of over 100 post-tensioned steel cables 3 in. in diameter, the largest cables being manufactured at the time) is nowhere hinted at, nor is the fact that this hovering



form contains three important courtrooms. Is this projection a block of solid granite? Is it paper thin? Can that material which surrounds the projection really be glass? Have the laws of physics been rendered inoperative? The granite form hangs, offering no answers.

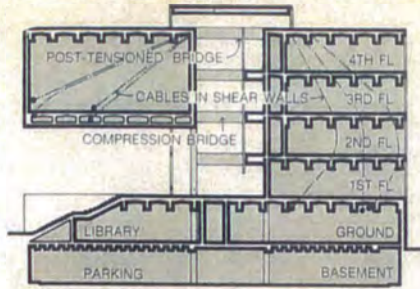
Nor are there clues elsewhere. Corners are turned, and the granite either continues or is changed abruptly—within a fraction of an inch—to a glass curtain wall, with no indication of wall thickness or of function beyond the glass. And the hovering cantilever's corners are suspended *precisely* above the opposing corners of projections on the podium below, the two forms not overlapping by any possible shared wall thickness.

References to the size of the human body are minimal also. From the exterior, only the riser heights and tread depths of the great entrance stair give any basis for judging the building's size, and these steps are so superhuman in width (half of Washington could enter this building at once)

Flame-treated granite covers walls and soffit of cantilevered block; balustrades are of ½-in. tempered glass, set into stone.

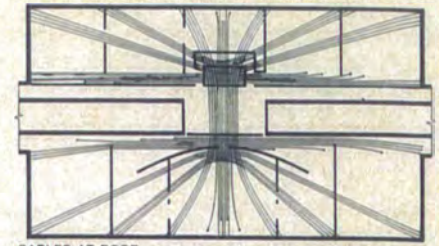


U.S. Tax Court

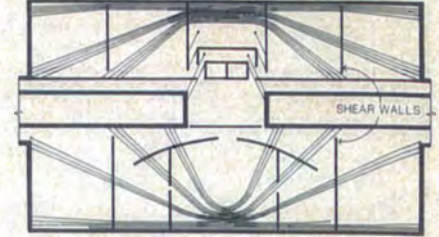


SECTION B

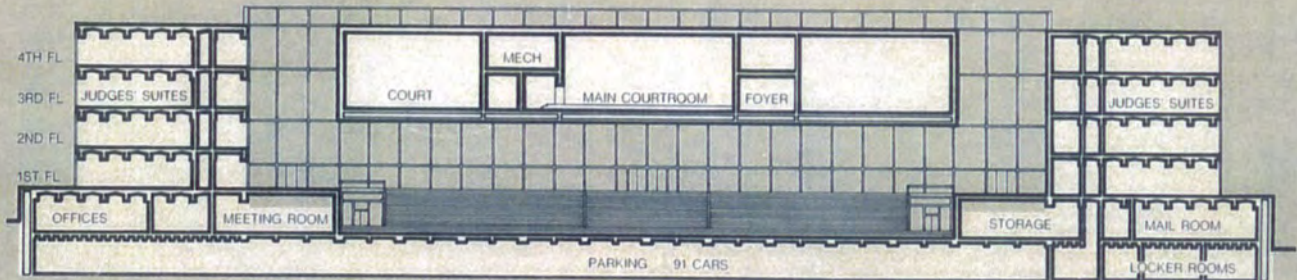
Cantilever of 4000-ton courtroom block 53 ft beyond its six supporting columns is accomplished with 145 post-tensioning cables (total weight: 80 tons) buried in transverse shear walls (section above) and in slabs at roof and 3rd floor (plans, right). Bridge spanning public hall serves as compression strut.



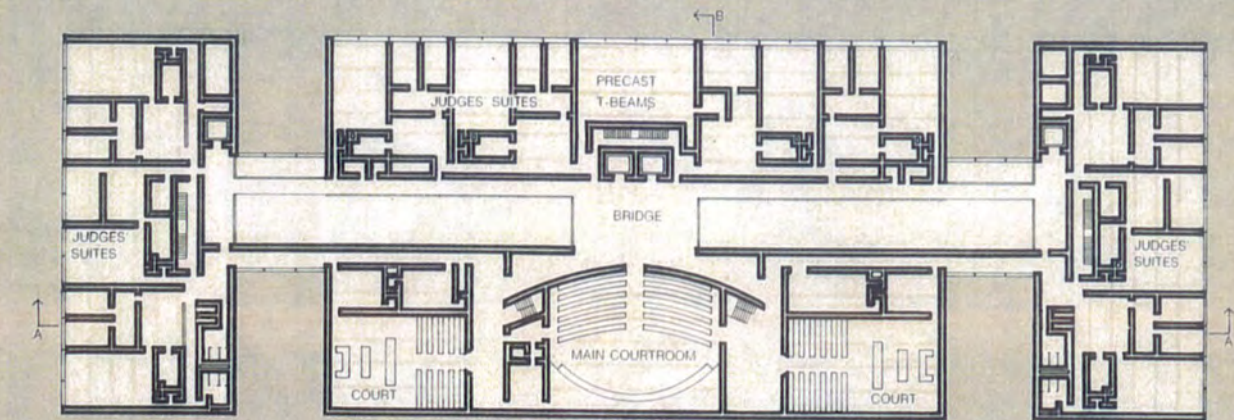
CABLES AT ROOF



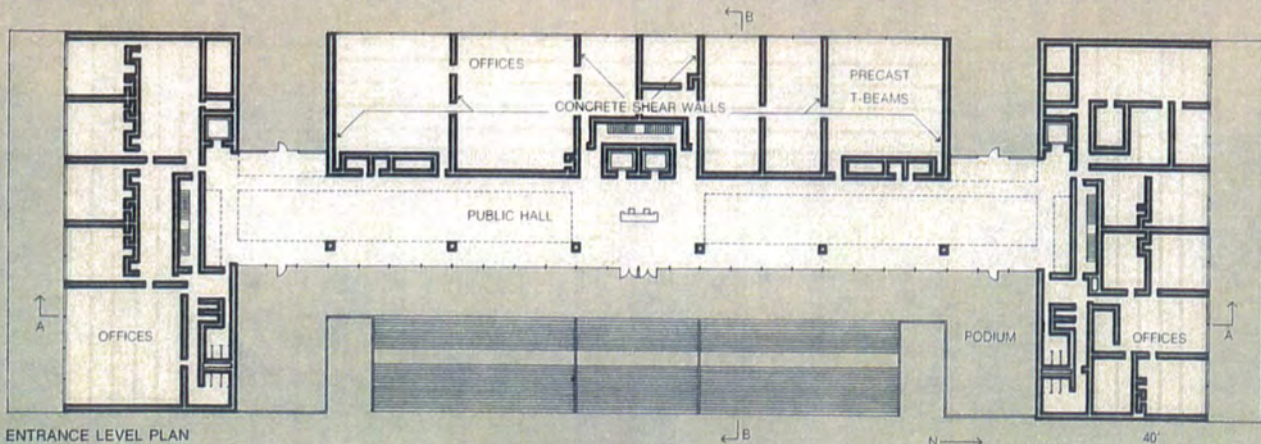
CABLES AT 3RD FLOOR



SECTION A



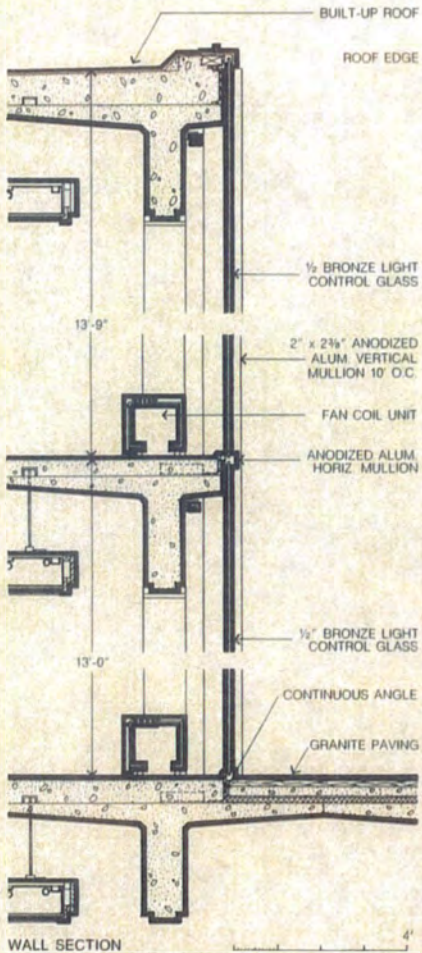
THIRD FLOOR PLAN



ENTRANCE LEVEL PLAN

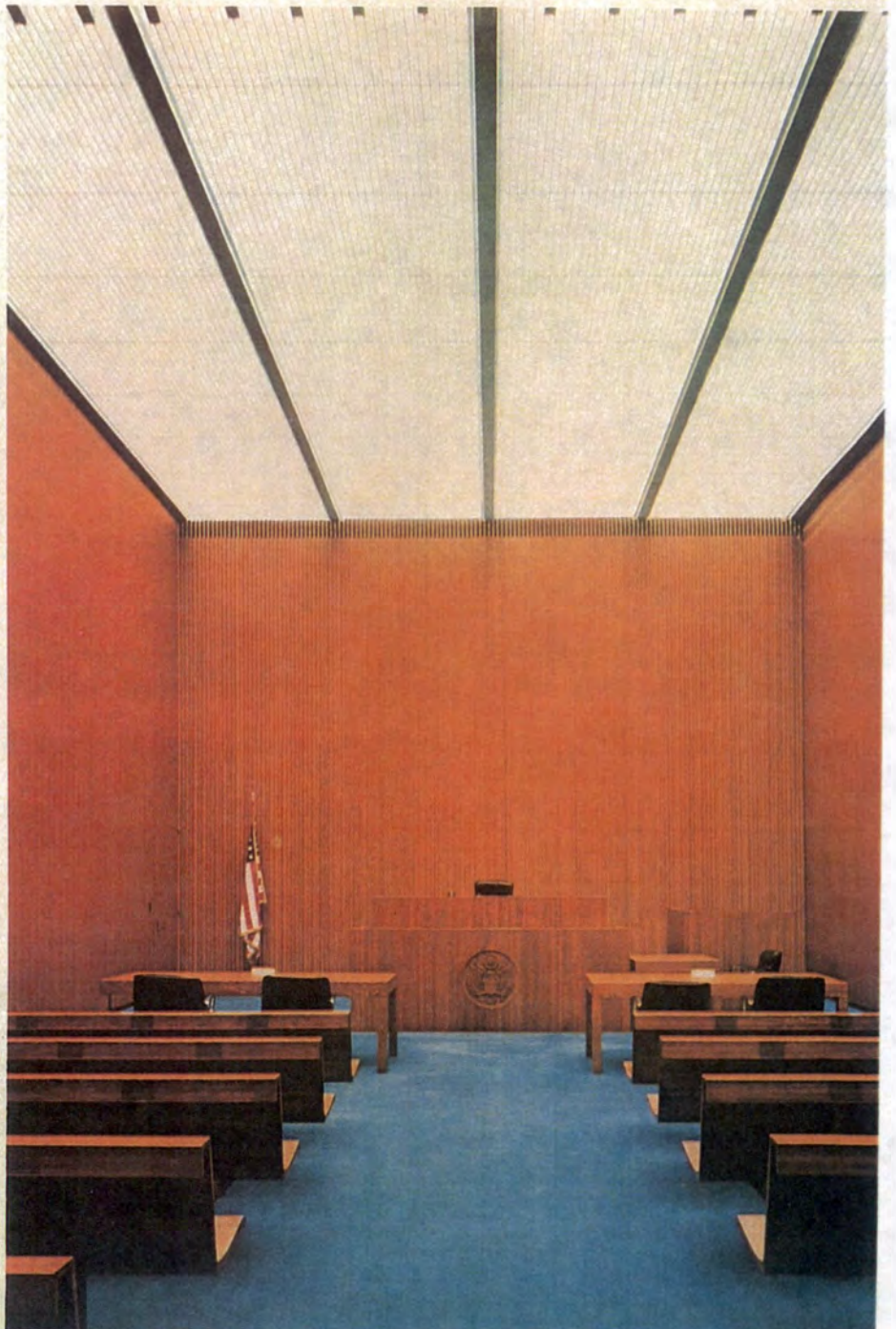
Shear walls of bush-hammered concrete at 40-ft intervals separate judges' suites. Wood-framed lighting fixtures are flush with stems of precast concrete tee beams. Glass strips above teak cabinets assure privacy.

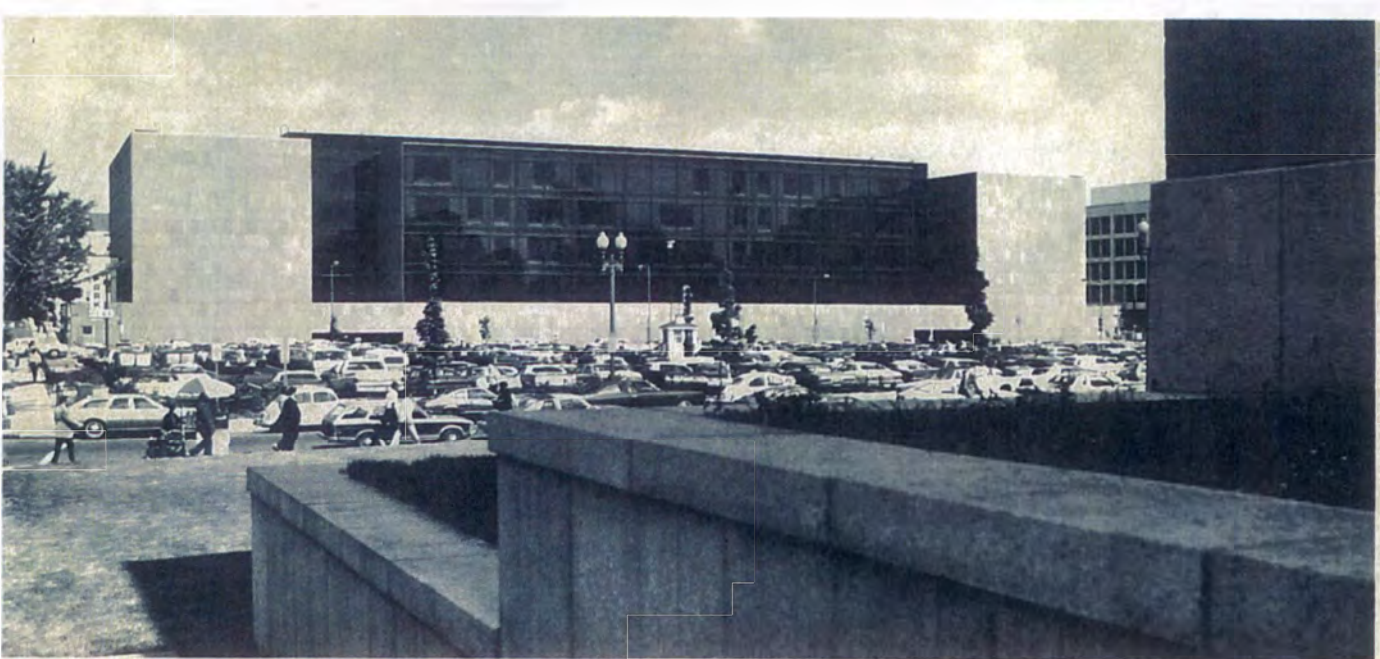
Photo: George Hyman Construction Co.



WALL SECTION
 Typical curtain wall at offices and judges' suites has bronze-tinted glass covering full 13-ft floor-to-floor height. Mullion covers on exterior are 2 3/8-in. wide—the vertical bands projecting 2 in., the horizontal less than 1/2 in.

Large central court (left) has curved granite bench answering curves of rear wall and seating. Walls are of teak plywood or teak strips over acoustic fabric. Wood is treated with fire retardant. Smaller flanking court (right) has similar details and furnishings.





Bronze-tinted glass clads judges' suites on west front and ends of building.

that, even in this case, one questions one's judgment.

To say that this is a building which is intentionally secretive about its nature and structure is not to criticize it but merely to characterize it, for however helpful structural clarity may be to other aesthetic conceptions, in this case the deliberate mystery seems perfectly appropriate. In this simple composition of smooth forms there is dignity; in this symmetry, there is repose; and in this almost unfathomable structural bravura there is clear evidence of engineering abilities not possessed by any earlier age of builders. Much has been written about the search for a building style both monumental and appropriate to our time, and some have doubted that such a style could exist or was even a valid goal. Now, and in Washington, of all places, it is built. □

Data

Project: United States Tax Court, Washington, D.C.

Architects: Victor A. Lundy, New York, N.Y., and LBC&W, Alexandria, Va. (Homer D. Blackwell, partner-in-charge; John Tankard and Vello Oinas, project architects; Jerry R. Houston, coordinating architect).

Contractor: The George Hyman Construction Co., Bethesda, Md.

Program: building to house three ceremonial courtrooms, administrative and support facilities, and standard suites for each of 32 judges and 16 recalled judges. Parking garage for 100 cars on the basement level.

Site: urban block, bounded on three sides by streets, adjacent to a plaza spanning Interstate 95, and to the new labor building.

Structural system: precast, prestressed concrete tees span between continuous vertical reinforced concrete shear walls 40 ft apart. Courtrooms are contained in a concrete box cantilevered 53 ft over entry, supported by six columns at rear wall, with post-tensioned steel tendons tying court block foundations to concrete shear walls.

Mechanical systems: court block has multi-zoned air handling unit; office spaces use perimeter system of low-profile floor-mounted fan coil units using an interior terminal reheat system; steam and chilled water supply is from the new labor building.

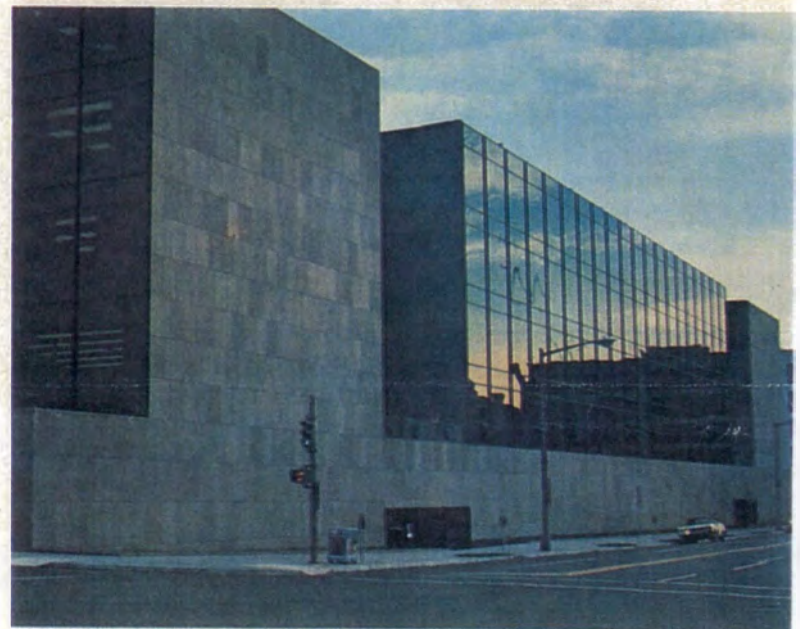
Major materials: exterior is clad in a flame-treated pink pearl Georgia granite and bushhammered architectural concrete. The remainder of the building is enclosed in bronze-heat absorbent glass and bronze-anodized curtain wall. These materials are also used in the building interior; granite floors, interior office spaces are carpeted; ceilings are exposed concrete structural tees. (See Building materials p. 101.)

Consultants: Severud-Perrone-Sturm-Bandel Structural Engineers, New York, N.Y.; LBC&W, Alexandria, Va., mechanical, electrical and civil engineers; Ranger Farrell, acoustics.

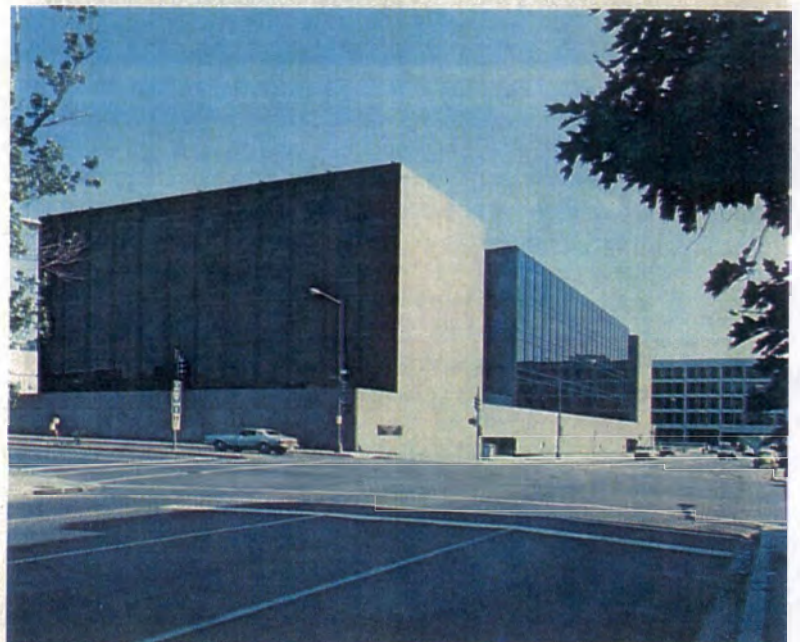
Client: General Services Administration, Public Buildings Service; U.S. Tax Court, using agency.

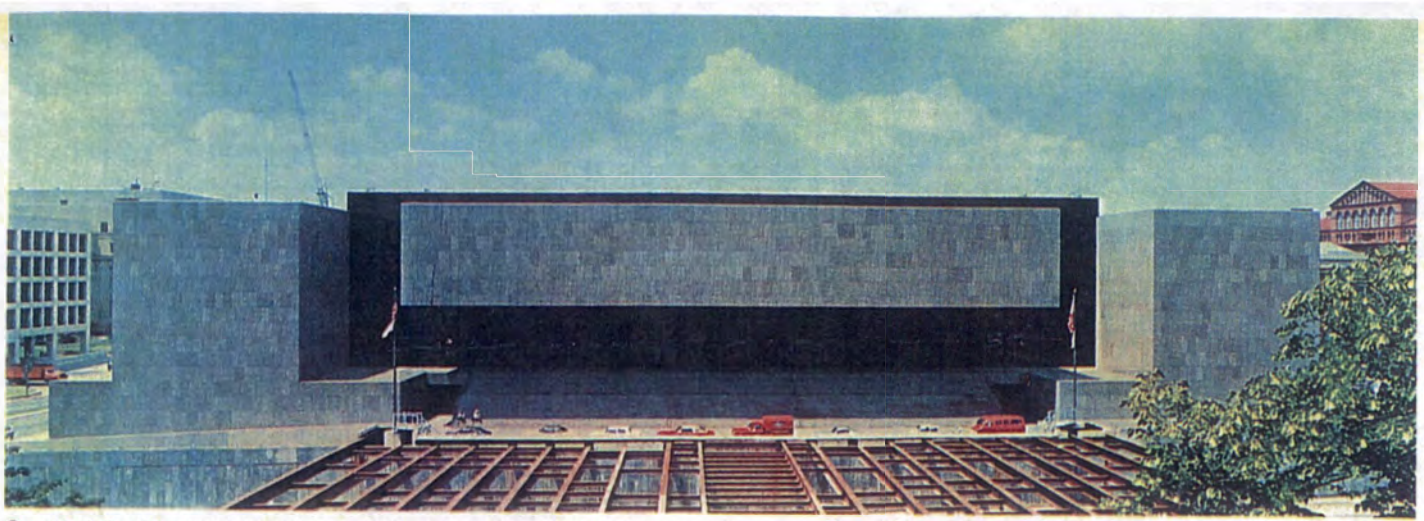
Costs: \$14,730,582, total building cost; \$2 million, estimated, for plaza.

Photography: Robert Lautman, except as noted.



Granite-faced ground floor houses law library and document files.





Court building faces uncompleted plaza over freeway to east; 200-ft-long courtroom block cantilevers 53 ft over entry stair.

