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Hon. Angie Master
Acting Chair
New York City Landmarks Preservation Commission
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December 5, 2025

Re: West Park Church
165 West 86th Street
(Block 1217, Lot 1)
LPC 26-02776

Dear Chair Master:

I enclose additional materials to supplement the referenced application as described below:

1) Supplemental Economic Analysis prepared by Appraisers and Planners dated November 26, 2025.

2) A letter to Manhattan Community Board No. 7 dated October 27, 20025 responding to questions and comments raised at the Community Board and including a supplemental economic analysis of the Alternative Development Scheme prepared by Appraisers and Planners in response to a request from the Board.

3) A letter to the Acting Chair Masters from the Presbytery of New York City dated December 1, 20025.

4) A letter to Acting Chair Masters from Russ Jennings, President, and Marsha Flowers, Clerk of Session of the West Park Presbyterial Church, dated December 5, 2025.

Very truly yours,

Valerie Campbell
Partner

cc: Mark Silberman, General Counsel

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ATTACHMENT 1

APPRAISERS AND PLANNERS INC

NOW PART OF STOUT

November 26, 2025

Landmarks Preservation Commission
1 Centre Street
New York, New York 10007

Re: Supplemental Economic Analyses
West-Park Presbyterian Church
165 West 86th Street
New York, New York
Block 1217, Lot 1

Dear Members of the Landmarks Preservation Commission:

In accordance with your request, we have prepared the following supplement to the Economic Analysis Report ("Supplemental Analyses") of the above-captioned property, henceforth referred to as the "subject property." The Report has been prepared to assist ownership of the subject property, West-Park Presbyterian Church, ("Applicant"), in connection with its hardship application to the City of New York Landmarks Preservation Commission ("LPC") in accordance with the Landmarks Law of the City of New York to seek demolition of the existing improvements.

The subject property is located along the northeasterly corner of West 86th Street and Amsterdam Avenue in Manhattan's Upper West Side, City, County and State of New York. The property occupies an irregular parcel measuring approximately 10,157 square feet. The property is mapped within a zoning district designated as R10A, a General Residence District. The majority of the site is also mapped within a C1-5 commercial overlay and a (EC-2) Special Enhanced Commercial District-2.

The property is currently improved with a one- and part-three-story over partial cellar church building. We have been requested to provide these Supplemental Analyses in response to a request by LPC. The Supplemental Analysis requested are as follows:

Analysis 1 – Condominium Analysis: Test the reasonable return calculations for the multi-family scenario as if the property can be developed with for-sale condominium product.

Analysis 2 – Revised Assessment Analysis: Test the reasonable return calculations assuming the property's assessment is revised and imputed based on the estimated income potential of the development, aligning with the Stahl matter, as defined herein.

Analysis 1: Develop a Multi-Family Analysis for Condominium Product

The core components of the submitted Economic Analyses ("Submitted Analyses") required for the Hardship Application is to determine whether the improvements, following renovation and lease-up can produce a Reasonable Return, which is defined as 6% over the assessed value of the property. The specific requirements of the determination of Reasonable Return are set forth in depth in the body of this report. The Submitted Analyses contain a test under four scenarios:

A) Community Facility and Commercial Use Scenario ("Base Scenario")

B) Infill Community Facility and Commercial Use Scenario ("Infill Scenario")

C) Market Rate Residential Multi-Family Conversion Scenario ("Multi-Family Scenario")

D) Mixed-Income Residential Multi-Family Conversion Scenario ("Mixed-Income Scenario"

We have been requested by the LPC to consider the Market Rate Residential Multi-Family Conversion Scenario as if it were developed with for-sale product. The relevant calculations were modeled after the LPC analysis presented in the KiSKA decision, which resulted in an approval to demolish the improvements at 351, 352 and 353 Central Park West. In the KiSKA matter, the properties were recently purchased, and the purchase prices were used as the basis to determine a reasonable return.

Regarding the subject property matter, since there was no recent purchase of the property, the assessed value of $3,804,750 is used as the basis for calculating the reasonable return. Additionally, in the KiSKA decision, LPC found that, "...for calculating the potential value of the buildings as condominiums or individual townhouses, the costs of renovation should be treated as a one-time expense to be recouped upon sale of the property. Accordingly, such costs would be added to the original sales price of each building before calculating the rate of return." In the case of the subject property, the assessed value is substituted for the original sales price of each building.

Basic Inputs for the Analysis:

- Reasonable Return Threshold, before renovation: **$228,285** (6.0% of $3,804,750)
- Gross Sellout: **$43,385,000** or $2,010 PSF
- Transaction Costs: **8%** of the gross sellout price comprised of 6% for marketing and 2% for transfer tax concessions[1]
- Net Sellout after transaction costs: **$39,914,200** or $1,849 PSF
- Hard Costs: Consistent with the Submitted Analyses for multi-family use: **$70,285,881**
- Soft Costs: Omitted for this analysis[2]

[1] The KiSKA analysis allowed for 7.2% selling expenses

[2] The KiSKA analysis allows for 20.6% of hard costs; we have not included <u>any</u> soft costs in this analysis

RESIDENTIAL CONDOMINIUM MARKET ANALYSIS

As vacant, the subject property can be renovated to accommodate 21 apartments with a total sellable area of 21,583 square feet. In considering the proposed development and estimating absorption we have consulted a variety of sources including Douglas Elliman, Corcoran and Marketproof. The following section contains an overview of the Manhattan residential sales market, luxury condominium market and new development market.

General Manhattan Residential and Condominium Sales Market

From 2013 through late 2015, the Manhattan residential sales market experienced sustained price appreciation and relatively stable transaction volume, positioning itself as one of the most resilient housing markets in the United States. This period was driven by historically low mortgage rates and rising rental costs, which incentivized buyers and underpinned sales activity. Additionally, new development absorption was strong, as the shadow inventory created during the prior housing cycle was effectively cleared, allowing for a more balanced market. However, from 2016 through 2019, the market entered a prolonged period of softening marked by increasing inventory levels, extended days on market, and deeper listing discounts. Market data compiled by Miller Samuel for the Elliman Report, as well as Corcoran's Inhabit publication, reflect these conditions, with consistently declining transaction velocity and a growing mismatch between seller expectations and market realities.

The onset of the COVID-19 pandemic in Q2 2020 exacerbated existing challenges and temporarily paralyzed the market. Although total average and median pricing statistics during that year were skewed by several high-value closings—such as those at 220 Central Park South—the underlying market performance was notably weak. Non-pricing indicators deteriorated across the board. Listing discount increased from 6.8% in Q4 2019 to 7.0% in Q4 2020, although that was an improvement from the 8.9% peak recorded in Q3 2020. Average days on market increased by 23 days, and inventory expanded significantly from 6,643 units to 8,277 units, a 24.6% year-over-year gain. Almost all quarterly indicators declined relative to the already-depressed levels seen in late 2019. Beginning in the first quarter of 2021, as COVID-19 vaccines became more widely available and economic activity resumed, sales velocity rebounded sharply. Fourth quarter 2021 sales were up 86.5% from the prior year, and inventory, which had risen throughout much of 2020 and early 2021, contracted sharply by year-end. The number of listings in Q4 2021 had returned to levels on par with Q4 2018. Median sale prices also increased by 11.0% year-over-year to $1,165,000. However, despite the improvement in pricing and sales activity, there were emerging signs of renewed pressure, especially in the new development segment. Average price per square foot for new development units declined by 19.4% year-over-year, and data indicated that new listings were increasingly concentrated in more moderately priced projects, often located on the periphery of core markets.

New development sales activity in Q4 2021 reached 604 closings, more than double the prior year's total, and the highest fourth quarter total in history. While some prior quarters in 2009 and 2015 had seen higher volume, those periods were driven by buildings with pre-sold contracts awaiting completion, whereas in Q4 2021, activity was led by completed units offering immediate occupancy—examples include Lantern House and 130 William Street. Nevertheless, pricing metrics declined for the fifth consecutive quarter. Shifts in contract activity away from premium buildings such as 220 Central Park South and 40 Bleecker led to a lower average sales price of $3.396 million and an average price per square foot of $2,331, figures not seen since 2014 and 2015, respectively. Inventory continued to decline, falling 13% year-over-year. Notably, studio and one-bedroom inventory increased slightly, driven by new East Side developments, while two- and three-bedroom supply dropped by a combined 18%.

As of Q2 2025, the Manhattan apartment sales market showed renewed momentum, marking one of its strongest periods in nearly two years. Closed sales totaled 3,042, a 16.6% year-over-year increase and roughly 8% above the decade average. The median sales price rose 1.6% annually to $1,200,000, the third consecutive quarter of annual growth following a year of declines. The average price per square foot measured $1,650, essentially level with last year but slightly lower than first-quarter figures, suggesting a normalization in pricing. Listing inventory climbed modestly to 8,296 units, a 3% annual increase, while months of supply declined to 8.2 months, its fastest absorption rate in almost five years. The average listing discount narrowed to 5.8%, and days on market fell to 87, both indicators of healthier buyer engagement. Nearly 70% of all closings were all-cash transactions, a record share and a reflection of limited financing activity in a still-elevated interest-rate environment.

Manhattan Matrix	Q2-2025	%Δ (QTR)	Q1-2025	%Δ (YR)	Q2-2024
Average Sales Price	$2,098,658	-6.2%	$2,236,193	4.9%	$2,001,015
Average Price Per Sq Ft	$1,650	-3.2%	$1,704	-1.3%	$1,671
Median Sales Price	$1,200,000	3.0%	$1,165,000	1.6%	$1,181,679
New Development	$2,311,451	-2.9%	$2,380,000	13.1%	$2,043,627
Re-Sale	$1,053,500	1.8%	$1,035,000	0.3%	$1,050,000
Number of Sales (Closed)	3,042	18.8%	2,560	16.6%	2,609
Days on Market (From Last List Date)	87	-3.3%	90	-1.1%	88
Listing Discount (From Last List Price)	5.8%		6.6%		11.3%
Listing Inventory	8,296	12.1%	7,399	3.1%	8,044
Months of Supply	8.2	-5.7%	8.7	-10.9%	9.2

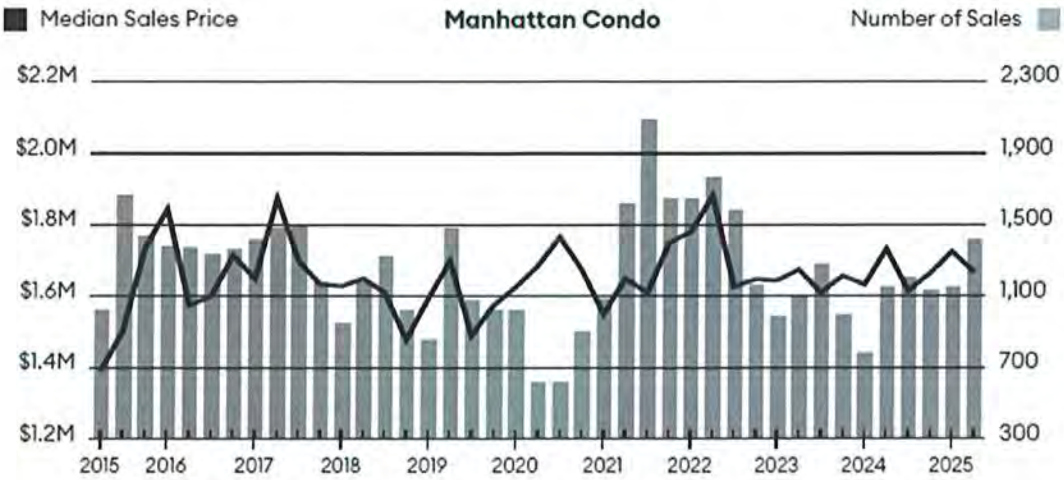
Source: Q2 2025 The Elliman Report/ Quarterly Survey of Manhattan, NY Sales

According to Corcoran's 2Q 2025 report, total Manhattan sales volume reached $7.09 billion, up 12% year-over-year, with 3,257 closed transactions, marking a 5% annual increase. The median price climbed 3% to $1.24 million, and the average price per square foot rose 6% to $1,856, its highest level since 2022. Active listings fell 2% to 7,362 units, and average days on market declined to 120, an 8% improvement from a year ago. Both reports characterize the quarter as one of stability, with sales rising faster than new listings and improved pricing resilience across nearly every sub-market.

Condominium Market

The condominium sector posted a sharp rebound in transactional activity and stable pricing. Elliman recorded 1,419 condo sales, up 23% year-over-year, while the median price registered $1.67 million, down slightly from $1.73 million a year ago. The average price per square foot reached $2,045, a 3.2% annual increase, highlighting continued strength in newer, higher-quality product. Listing inventory expanded 10% to 4,344 units, while months of supply tightened to 9.2 months, compared with 10.8 a year earlier. Corcoran reported similar conditions, citing a median resale-condo price of $1.6 million and an average sale price of $2.66 million, each roughly 4 to 5% higher than 2024 levels.

Demand remained concentrated in newer developments and larger units, where buyers prioritized long-term stability and value retention. Overall, the condo market demonstrated healthy absorption, improved contract activity, and firm pricing despite elevated borrowing costs.



Condo Matrix	Q2-2025	%Δ (QTR)	Q1-2025	%Δ (YR)	Q2-2024
Average Sales Price	$2,938,866	-5.9%	$3,121,548	3.1%	$2,851,100
Average Price per Sq Ft	$2,045	-4.0%	$2,130	3.2%	$1,981
Median Sales Price	$1,667,400	-3.3%	$1,725,000	-3.8%	$1,732,500
Number of Sales (Closed)	1,419	23.7%	1,147	23.2%	1,152
Days on Market (From Last List Date)	85	-5.6%	90	6.3%	80
Listing Discount (From Last List Price)	5.6%		6.6%		15.2%
Listing Inventory	4,344	10.0%	3,950	4.5%	4,155
Months of Supply	9.2	-10.7%	10.3	-14.8%	10.8

Condominium Sales by Unit Mix

As of 2Q 2025, sales of 1-bedroom and 2-bedroom units account for most of the sales with similar percentages of the total, and indicating similar demand for these units. Median sale prices are noted as follows:

Condo Mix	Sales Share	Median Sales Price
Studio	9.1%	$688,888
1-Bedroom	33.3%	$1,115,000
2-Bedroom	31.5%	$1,999,000
3-Bedroom	17.1%	$3,864,500
4+ Bedroom	9.0%	$7,765,000

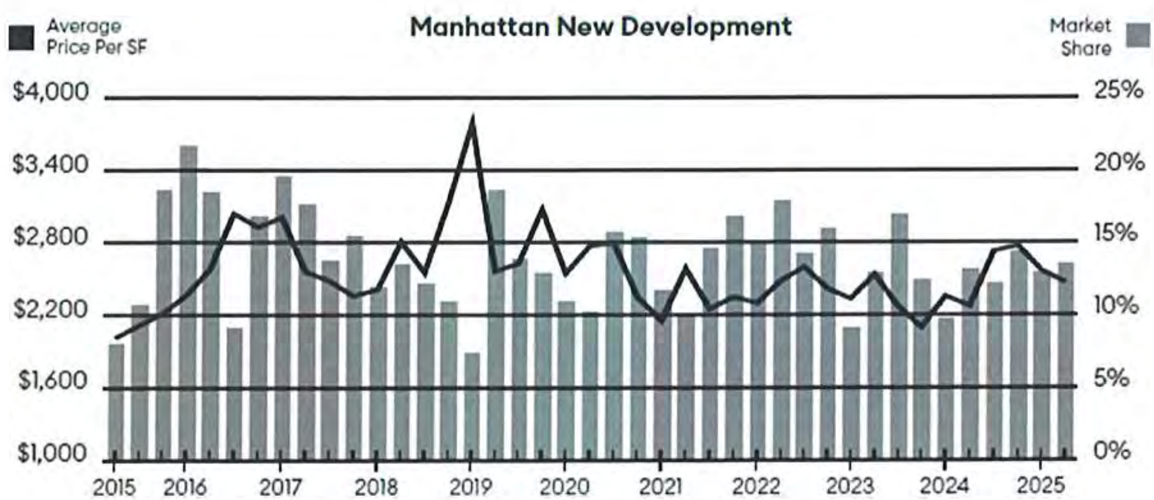
Source: Q2 2025 The Elliman Report/ Quarterly Survey of Manhattan, NY Sales

Co-operative Market

The co-op segment also gained ground, with 1,623 closings, up 11% year-over-year, and a median sales price of $850,000, essentially unchanged from the same period last year. The average co-op sale price reached $1.36 million, a 2.6% annual rise, while the average price per square foot ($1,192) was virtually flat year-over-year. Listing inventory increased 15% to 3,952 units, its highest in five years, yet months of supply held steady at 7.3, suggesting that elevated inventory was matched by seasonal demand. According to Corcoran, the sub-million-dollar co-op range captured nearly 55% of all closings, underscoring affordability as a key driver of activity. Marketing times averaged just 90 days, indicating a steady flow of well-priced transactions.

New Development Market

New-development activity improved meaningfully from 2024 levels. Elliman reported 408 new-development closings during the quarter up 19% year-over-year and accounting for 13.4% of total Manhattan sales, roughly in line with the decade average. The median price for newly built units climbed 13% to $2.31 million, driven by a 13% increase in average unit size to 1,563 square feet. The average sale price reached approximately $2.31 million, and the average price per square foot remained near $1,650. Corcoran similarly recorded 517 new-development closings, up 24% from a year earlier, led by large-scale completions at 50 West 66th Street, the Waldorf Astoria Residences, and several Downtown projects. With limited near-term pipeline additions and steady absorption, the segment is expected to remain supply-constrained through 2026. Investor participation, however, remains muted at roughly 3-4% of all sales, well below long-term norms.



New Development Matrix	Q2-2025	%Δ (QTR)	Q1-2025	%Δ (YR)	Q2-2024
Average Sales Price	$3,852,159	-2.5%	$3,951,377	22.9%	$3,134,096
Average Price per Sq Ft	$2,465	-3.8%	$2,563	8.5%	$2,271
Median Sales Price	$2,311,451	-2.9%	$2,380,000	13.1%	$2,043,627
Number of Sales (Closed)	408	24.8%	327	19.3%	342
Days on Market (From Last List Date)	84	-4.5%	88	-6.7%	90
Listing Discount (From Last List Price)	3.6%		7.5%		6.3%
Listing Inventory	1,177	1.0%	1,165	-5.5%	1,245
Months of Supply	8.7	-18.7%	10.7	-20.2%	10.9
Sales Share of Overall Market	13.4%		12.8%		13.1%

Source: Q2 2025 The Elliman Report/ Quarterly Survey of Manhattan, NY Sales

According to the Corcoran/Inhabit Report, Second Quarter 2025 new development sales rose 24% annually to a two-year high of 517 closings. High numbers of closings at recently completed new developments, such as 50 West 66th Street, LightSquare (350 West 44th Street), and the Waldorf Astoria Residences New York, drove the gain, as did renovated sponsor sales at 155 West 68th Street.

New Development Sales

	2Q25	2Q24	%CHG (YR)	1Q25	%CHG (QTR)
SALES	517	417	24%	421	23%
MARKET SHARE	16%	13%	2%	15%	0%

New development sales rose 24% annually to a two-year high of 517 closings. High numbers of closings at recently completed new developments, such as 50 West 66th Street, LightSquare (350 West 44th Street), and the Waldorf Astoria Residences New York, drove the gain, as did renovated sponsor sales at 155 West 68th Street.

New Development Inventory

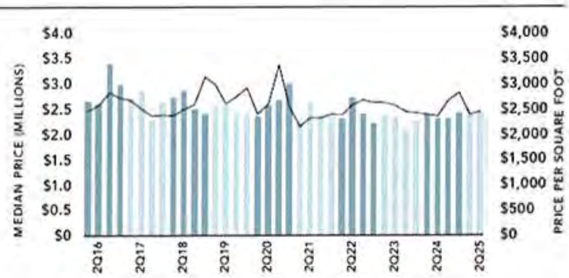
	2Q25	2Q24	%CHG (YR)	1Q25	%CHG (QTR)
INVENTORY	818	942	-13%	819	0%
MARKET SHARE	11%	12%	-1%	13%	-2%
NEW UNIT LAUNCHES	253	288	-12%	116	118%

New development listed inventory has now declined for two consecutive years, falling 13% annually to 818 active listings, the lowest second-quarter total since 2015. Developments that launched sales in Second Quarter 2025 contained just 253 units, a 12% year-over-year decrease.

New development price statistics mostly increased year-over-year in Second Quarter 2025. Median price at $2.400M rose 5% annually while average price per square foot grew 3% to $2,411. This quarter, fewer closings at rental conversions, such as those in Battery Park City, combined with stronger sales at towers near Central Park, such as 50 West 66th Street, to push new development price statistics upward.

New Development Prices

PRICES	2Q25	2Q24	%CHG (YR)	1Q25	%CHG (QTR)
MEDIAN PRICE	$2.400M	$2.295M	5%	$2.375M	1%
AVERAGE PRICE	$3.867M	$3.493M	11%	$3.719M	4%
MEDIAN PPSF	$1,891	$1,947	-3%	$1,923	-2%
AVERAGE PPSF	$2,411	$2,351	3%	$2,383	1%
MEDIAN PRICE BY BEDROOM					
STUDIO	$815K	$779K	5%	$798K	2%
1 BEDROOM	$1.320M	$1.325M	0%	$1.240M	6%
2 BEDROOM	$2.220M	$2.560M	-13%	$2.400M	-8%
3+ BEDROOM	$5.500M	$5.280M	4%	$5.824M	-6%



Luxury Segment

The luxury tier, which is defined as the top 10% of all sales, continued to outperform the broader market. The median luxury price rose 8.8% year-over-year to $6.53 million, supported by tight inventory and consistent cash activity. The average price per square foot remained near $2,700, and marketing times compressed modestly to about 110 days. Luxury inventory declined 21% year-over-year, while contract signings increased roughly 9%, indicating a robust spring season. According to Corcoran, the share of sales above $10 million grew to 6% of total transactions, the highest proportion since 2022. International and private-equity buyers remained active, particularly in Central Park South, NoMad, and West Chelsea corridors, where new closings achieved record-setting price points. The 2Q 2025 data from both Elliman and Corcoran confirm that the Manhattan market has entered a stable expansion phase characterized by rising sales, contained inventory, and steady pricing. All-cash transactions dominate activity, and luxury product continues to outperform. Despite higher borrowing costs, the broader market's normalization particularly in the condo and new-development segments suggests steady demand into the second half of 2025.

Marketproof New Development Data

Marketproof is a real estate data and analytics company focused on providing comprehensive market intelligence to property developers and investors. They offer tools and insights to identify opportunities, assess risks, and make informed decisions in the real estate market. The real estate market in Midtown, Turtle Bay, Beekman, and Sutton Place shows varying trends in 2024, particularly highlighting divergences between new developments and luxury properties.

In the new development space, there is significant activity, with contracts signed surging by 125%, resulting in a total dollar volume increase of 57.33% to $1.4 billion. Despite a boost in activity, both the average price per square foot (-12.04%) and average price (-30.08%) have decreased, signifying a potential shift towards more accessible pricing strategies. The number of new listings also rose by 40.29%, indicating robust supply in the market.

Conclusion: Marketwide, in the new development sector, contracts signed saw a steep 50% decline. However, the average price experienced a substantial increase of 270.58% to $6.25M, and the dollar volume soared by 2123.48% to $75M, marking a notable expansion. The luxury segment witnessed a 50% drop in contracts signed. Despite this, the dollar volume rose by 35.82% to $118M, suggesting high-value transactions persisted. The average price decreased by 54.73% to $13.08M, undermining earlier gains. Resale condos experienced a 40% increase in contracts signed, and dollar volume rose by 52.48% to $7M. However, new listings decreased significantly by 53.33%. Meanwhile, the average price grew by 8.91% to $1.02M, indicating some resilience in this segment. Overall, the market is showing mixed signals with some segments like resale condos showing strength, while others face challenges.

New development properties in Contracts signed decreased by 8.33% to 22, while new listings dropped by 10.53% to 34. Recorded sales rose by 30.77%, highlighting some ongoing activity. Despite the increase, the average price faced a significant decrease of 48.66%, landing at $1.94M, with a total dollar volume contraction of 52.93% to $43M.

Competitive Projects – Upper West Side

A new condominium development at the subject property is likely to be competitive with the projects discussed in the location of the Submitted Analyses and other projects, which include the following:

Project	Address	# Sold	Avg. Price	Asking Price PSF	Comments
Charlotte of UWS	470 Columbus Avenue @ 82nd Street	4	$2,332	$3,056	Boutique luxury development at 82nd and Broadway. Penthouse unit and lower floor units remain unsold
Marlow	150 West 82nd Street	38	$2,219	$2,083	Comparable scale and location to subject property. Units sold in bulk after drops in price.
393 WEA	393 West End Avenue @ 79th Street	46	$2,345	$2,295	Conversion; 25 units remain unconverted. 6 of last 7 sales were below $2k PSF. Except for PH all listings are below $2k PSF
Belnord	225 West 86th Street	109	$2,043	$2,562	Conversion of luxury building with full amenitied; 101 units remain unconvered out of 209. Lifetime sale of $2,043 PSF
720 WEA	720 West End Avenue @ 95th Street	38	$1,803	$2,145	Conversion of former Salvation Army; 17 floors, full amenities only 44% sold
360 CPW	360 Central Park West @ 96th Street	149	$2,184	$1,998	Conversion of rental; 149 sold (some in bulk) - park-facing with excellent views
212 West 95th	Between Amsterdam and Broadway	25	$2,028	$1,977	New Dev; 69% sold. 36 units with amenities. Last two resales under $1,900 PSF
140 West 81st	Between Columbus and Amsterdam	0	n/a	$2,408	Converted church; 5 units only, all 4BR. No sales despite offering plan accepted in May of 2022.
2505 Broadway	Corner with 93rd Street	39	$2,104	$2,199	New Luxury development with amenities; 19 stories with terraces
235 West 75th	Corner with Broadway	96	$1,969	$2,188	Conversion from rentals; only 1 of last 13 sales over $2,025 PSF (PH for $2,646 PSF)
Min			$1,803	$1,977	
Max			$2,345	$3,056	
Average			$2,114	$2,291	
Conclusion - Target			**$2,000 to $2,050 PSF**		

Anticipated Pricing Conclusion:

Based on the sales prices of units within the comparable developments, we have provided estimated pricing for the individual units as follows:

Unit #	Floor	Bedrooms	Square Footage	Location/ Orientation	Purchase Price	Price $/PSF
1	Ground	3	1,214	Overlooking Amsterdam Ave.	**$2,600,000**	$2,142
2	Ground	Studio	607	Overlooking Amsterdam Ave.	**$925,000**	$1,524
3	Ground	2+Den	1,166	Corner	**$2,250,000**	$1,930
4	Ground	1	822	Facing West 86th Street	**$1,350,000**	$1,642
	Total Ground		3,809			

Unit #	Floor	Bedrooms	Square Footage	Location/ Orientation	Purchase Price	Price $/PSF
5	Second Floor	3	1,215	Overlooking Amsterdam Ave.	**$2,725,000**	$2,243
6	Second Floor	Studio	604	Overlooking Amsterdam Ave.	**$995,000**	$1,647
7	Second Floor	2+Den	1,164	Corner	**$2,450,000**	$2,105
8	Second Floor	1	828	Facing West 86th Street	**$1,450,000**	$1,751
9	Second Floor	2+Den	1,119	Facing West 86th Street	**$2,400,000**	$2,145
10	Second Floor	2	1,084	Facing inner court	**$1,950,000**	$1,799
11	Second Floor	Studio	616	Facing inner court	**$900,000**	$1,461
	Total Second		6,630			

Unit #	Floor	Bedrooms	Square Footage	Location/ Orientation	Purchase Price	Price $/PSF
12	Third Floor	3	1,215	Overlooking Amsterdam Ave.	**$2,875,000**	$2,366
13	Third Floor	Studio	604	Overlooking Amsterdam Ave.	**$1,050,000**	$1,738
14	Third Floor	2+Den	1,164	Corner	**$2,550,000**	$2,191
15	Third Floor	1	828	Facing West 86th Street	**$1,500,000**	$1,812
16	Third Floor	2+Den	1,119	Facing West 86th Street	**$2,500,000**	$2,234
17	Third Floor	2	1,084	Facing inner court	**$2,100,000**	$1,937
18	Third Floor	Studio	616	Facing inner court	**$940,000**	$1,526
19	Third Floor	2	970	Facing inner court	**$1,825,000**	$1,881
	Total Third		7,600			

Unit #	Floor	Bedrooms	Square Footage	Location/ Orientation	Purchase Price	Price $/PSF
20	Attic	3	1,617	Overlooking Amsterdam Ave.	**$3,650,000**	$2,257
21	Attic	3	1,927	Facing inner court and West 86th	**$4,400,000**	$2,283
	Total Attic		3,544			
	Total Sellable SF		**21,583**		**$43,385,000**	**$2,010**

Conclusion of Unit Pricing:

We estimate the subject units will be priced between $1,461 per square foot up to $2,386 per square foot, with a blended average of $2,010 per square foot. Unit prices will range from $900,000 for a inner-court facing studio up to $4,400,000 for the 1,927 square foot three-bedroom on the 4th/Attic floor. We place weight on the pricing at properties like the Marlow at 150 West 82nd Street, 720 West Avenue and the Belnord at 225 West 86th Street. We note the subject property is small, has limited programmed amenities, challenging layouts and a number of the units have rear-only exposures. Pricing the units in the subject over $2,000 per square foot is an aggressive assumption.

Computing the Reasonable Return Analysis:

The total net sellout price of $39,914,200 – which is the gross sellout less marketing and concessions costs – is used as the basis for calculating the reasonable return. As demonstrated in the table below, the total sellout is more than $32,000,000 less than the costs to renovate and restore the subject improvements. As set forth below, a reasonable return is unable to be achieved in a for-sale analysis. Also noted below, in order to meet a 6.0% reasonable return over the assessed value, the total gross sellout required is $4,423 per square foot, more than double the estimated sellout price provided in this analysis.

Summary of Reasonable Return Test

Total Sellable SF	**21,583**		**$43,385,000**
Blended Price PSF			$2,010
Less: Sales Costs			
Marketing and Commissions		6.0%	**($2,603,100)**
Transfer Tax Credit		2.0%	**($867,700)**
Total Sales Costs		8.0%	**($3,470,800)**
Net Proceeds			**$39,914,200**
Total Renovation Costs			$70,285,881
Plus Improvement Assessment			$1,757,250
Total Development Costs			**$72,043,131**
Net Return on Investment			**($32,128,931)**
Meets Reasonable Return Threshold?			NO
Total Price PSF to Meet Reasonable Return			**$4,423**

Conclusion, Analysis 1: A reasonable return is unable to be achieved. Simply, the net sellout of the units is less than the costs to renovate the property. The return under this scenario is negative.

Analysis 2: Present the Submitted Analyses with Revised Assessed Values

In developing the Submitted Analyses, the calculation of Reasonable Return was computed on the original assessment as of the Test Year; the reasonable return to meet is $228,285 per annum. This approach is the most conservative approach in testing the reasonable return threshold.

In the Stahl York denial of notice to proceed with demolition ("Stahl"), LPC presents a series of calculations that recalculated the assessed value after renovations are made using a loaded capitalization rate and effective tax rate, which is the assessor's ratio of 45% multiplied by the tax rate in effect for this property class. It stands to reason that once renovations are made to an asset the assessed value of that asset will increase, as it will increase in value. The higher assessed value therefore requires a higher reasonable return threshold, holding a 6.0% return constant, which is the required return per LPC statute.

In order to process this calculation, the first step is to estimate the Imputed Assessment based on the income and expenses estimated for each scenario in the Submitted Analyses. The income is then divided by a loaded capitalization rate to compute the imputed assessor's market value and Imputed Assessment. In the Base and Infill scenarios, the Imputed Assessment is less than the current assessment, and in the multi-family scenarios the Imputed Assessment is higher than the current assessment of $3,804,750. See the table below:

Development Scenario		Base	Infill	Multi-Family	Mixed-Income (467m)
NOI Without Taxes		$857,202	$1,029,690	$1,555,378	$1,277,636
Loaded Capitalization Rate Applicable		13.843%	13.843%	12.625%	12.625%
Imputed Equalized Assessment		$6,192,356	$7,438,396	$12,319,829	$10,119,887
Imputed Assessment	**(45% of Equalized)**	**$2,786,560**	**$3,347,278**	**$5,543,923**	**$4,553,949**
Applicable Tax Rate		10.762%	10.762%	12.500%	12.500%
Imputed Real Estate Taxes		$299,890	$360,234	$692,990	$569,244

The second step of this calculation is to use the revised Imputed Assessment for the reasonable return calculations. This analysis utilizes the Net Operating Income, less imputed real estate taxes and depreciated improvement costs for each scenario. **As shown in the table below, the net operating income under all scenarios is negative and a reasonable return is not achieved.**

Development Scenario		Base	Infill	Multi-Family	Mixed-Income (467m)
Effective Gross Income		$958,944	$1,150,232	$1,909,872	$1,617,511
Expenses (Exclusive of Real Estate Taxes)		($101,743)	($120,542)	($354,494)	($339,876)
Net Operating Income - Subtotal		$857,202	$1,029,690	$1,555,378	$1,277,636
Less: Imputed Real Estate Tax Burden*		($299,890)	($360,234)	($692,990)	($56,924)
Net Operating Income - Subtotal		**$557,312**	**$669,456**	**$862,388**	**$1,220,711**
Less: Depreciated Improvement Costs		($1,149,587)	($1,191,085)	($1,440,863)	($1,440,863)
Net Operating Income		**($592,275)**	**($521,629)**	**($578,475)**	**($220,151)**
Revised Imputed Assessment		$2,786,560	$3,347,278	$5,543,923	$4,553,949
Revised Reasonable Return Threshold @	**6.0%**	**$167,194**	**$200,837**	**$332,635**	**$273,237**
Meets a 6% Reasonable Return?		**NO**	**NO**	**NO**	**NO**

*90% abatement for the Mixed-Income scenario per the 467m program

Definitions for this Analysis:

Capitalization Rate: The rate of return required for the asset type in a direct capitalization of income. The base and infill scenarios use a capitalization rate of 9.0% and the multi-family scenarios use a capitalization rate of 7.0%.

Effective Tax Rate: The assessor's ratio of 45% for Class II and Class IV property, multiplied by the tax rate in effect. For the Test Year, the tax rate is 10.762% for the Base and Infill Scenarios, yielding an effective tax rate of 4.843%. For the multi-family scenarios, the tax rate is 12.500% and the effective tax rate is 5.625%.

Loaded Capitalization Rate: The Capitalization Rate plus the Effective Tax Rate; see below

Effective Tax Rate Calculation			
Scenario	Base	Infill	Multi-Family and Mixed-Income
2024/25 Tax Rate	10.762%	10.762%	12.500%
Assessment Ratio	45.0%	45.0%	45.0%
Effective Tax Rate	4.843%	4.843%	5.625%
Basic Capitalization Rate	9.000%	9.000%	7.000%
Loaded Capitalization Rate	13.843%	13.843%	12.625%

Equalized Assessment: The Net Operating Income divided by the Loaded Capitalization Rate

Imputed Assessment: The Equalized Assessment multiplied by 45%, the NYC assessor's ratio.

Depreciated Improvement Cost: Note that the numbers represent 2% of the estimated costs, as stated in the Submitted Report, which are summarized below:

Depreciated Development Cost Calculation				
Scenario		Base	Infill	Multi-Family and Mixed-Income
Assessed Value of Subj Building Exclusive of Land		$1,757,250	$1,757,250	$1,757,250
Projected Renovation Cost (full cost)		$55,722,117	$57,796,996	$70,285,881
Total		$57,479,367	$59,554,246	$72,043,131
Annual Depreciation @	2.0%	$1,149,587	$1,191,085	$1,440,863

Respectfully submitted,

Sharon Locatell, MAI, CRE, MRICS
State of New York Certified General Appraiser
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APPRAISERS AND PLANNERS INC
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ATTACHMENT 2

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October 27, 2025

Adam Brodheim
Madge Rosenberg
Co-Chairpersons
Preservation Committee
Manhattan Community Board 7
50 West 87th Street
New York, NY 10024

Via E-mail

Re: West Park Presbyterian Church
165 West 86th Street, Manhattan
Hardship Application #LPC-26-02776

Dear Co-Chairpersons:

We are submitting this letter on behalf of our client, the West Park Administrative Commission ("WPAC"), to respond to certain questions and claims raised at the Preservation Committee's public hearing on October 9, 2025 regarding the WPAC's hardship application, both by the Committee and by members of the public. Numbered questions and responses are included with this letter.

We also wish to share with the Committee two recent press items concerning the application: An op-ed in the Daily News from Pastor Danny Rivera, Senior Pastor of the First Spanish Presbyterian Church, which describes the many programs that his congregation will be able to provide with funding from the new Social Justice Fund that will be created with the proceeds from the sale of the Church building, and an article about the hardship application that appeared in Gothamist. Both items are enclosed with this letter as Exhibit A.

Also enclosed with this letter as Exhibit B is a supplemental economic analysis by WPAC's financial consultant, Appraiser's & Planners, to respond to the Committee's questions sent on October 17th.

Thank you for your consideration of this application.

Sincerely,

Valerie Campbell
Partner

Herbert Smith Freehills Kramer LLP and its affiliated and subsidiary businesses and firms, Herbert Smith Freehills Kramer (US) LLP and its affiliate, and Herbert Smith Freehills Kramer, an Australian Partnership, are separate member firms of the international legal practice known as Herbert Smith Freehills Kramer.

In New York, we practice through both Herbert Smith Freehills Kramer New York LLP, a limited liability partnership registered in England and Wales with registered number OC375072 and Herbert Smith Freehills Kramer (US) LLP, a registered limited liability partnership organized under the laws of the State of New York with an office at 1177 Avenue of the Americas, New York, NY 10036. In Washington, D.C. and California, we practice through Herbert Smith Freehills Kramer (US) LLP. We use the word partner of Herbert Smith Freehills Kramer New York LLP or of Herbert Smith Freehills Kramer (US) LLP to refer to a member of those entities, or an employee or consultant with equivalent standing and qualifications.

Responses to Questions and Comments at CB 7 Preservation Committee
Public Hearing - October 9, 2025

1. Has the Church created this hardship by neglecting the building?

The West Park Presbyterian Church (the "Church") has worked for decades to maintain its building, and has explored every feasible alternative. It has sold all of its assets, eliminated its pastor, and devoted all of its resources to building repairs,. As maintaining the building eclipsed all other efforts and activities, most congregants moved to other churches. The present hardship application represents the last opportunity for this congregation to survive.

The landmark designation was premised on the idea that substantial private and public funding would be provided to help restore the building. However, despite the promises of elected officials, only $35,000 was raised after the 2010 designation. This was barely enough to repair the boiler and do some immediate roof repairs. Since then, the Church has had to spend all of its available funds on building repairs, scaffolding, and sidewalk protection.

The Church has explored many alternatives over the years to sell, lease, or renovate the building. Before the building was landmarked, the Church was negotiating a deal with Richman Housing Resources to redevelop a portion of the site with a new affordable housing building, and to preserve the rest of the building. Richman backed out of the deal when the building was calendared for landmarking. In 2012, the Church engaged Cushman & Wakefield to lease and/or sell the building to raise money for restoration. Cushman was not able to find any tenants or buyers through this effort, after a year of marketing.

The Church, under the leadership at the time of Rev. Brashear, created the Center at West Park in 2016 to manage space use within the building and to raise money for restoration from sources that could not donate to a religious institution. The arrangement with the Center proved disastrous for the Church, and would have been driven it into bankruptcy if not for its partnership with Alchemy Properties. By the time the Center finally vacated the building, the Church had $600 in the bank and was hundreds of thousands of dollars in debt. There is no evidence that the Center spent any money on restoration during its seven years in the building.

In 2020, the congregation concluded that continued ownership of the building was unsustainable, and voted to sell the building.

2. Why are the different cost estimates so different?

In 2011 the Landmarks Conservancy commissioned a team of experts led by Sciame Construction to estimate the cost to restore the façade of the building. Don Friedman of Old Structures Engineering ("Friedman") was the structural engineer who was "instrumental in developing the phasing plan and construction cost estimate" for the 2011 Sciame report. Friedman also conducted the 2023 analysis that was commissioned by the Landmarks Preservation Commission.

The Committee asked why the cost estimates that have been prepared for the building's restoration by the Church's consultants and the estimates prepared by Sciame with Friedman's input in 2011 and the one by Friedman in 2023 are so different. A comparison of these estimates is presented below:

	Façade MD, LBG Estimate for "Church Remains" Scenario	2011 Sciame Estimate (Friedman)	2023 Friedman Estimate
"Immediate Work"	*$16,932,867*	*$11,116,235*	*$1,050,884*
-stained glass	*$1,896,376*	*$733,472*	*$321,492*
-wall stabilization	*$1,170,947*	*$0*	*$538,867*
-façade restoration	*$13,865,544*	*$10,382,763*	*$190,525*
"Later Work"			*$4,642,108*
-stained glass			*$1,500,511*
-façade restoration			*$3,141,596*
Subtotal Trade Costs	**$16,932,867**	**$11,116,235**	**$5,692,992**
General Conditions, Construction Mgt., Insurance and Contingency	$9,697,876	$3,469,891	$3,433,805
Total (2011)		**$14,586,126**	
Total (2022)	**$26,630,743**		**$9,126,797**
Construction Cost Escalations	$3,320,394	$11,352,575	$1,137,215
Total (2025)	**$29,951,137**	**$25,938,701**	**$10,264,012**

The full detail of these cost estimates is provided in the reports included with the WPAC's application. Regarding these estimates:

- General Conditions, Construction Management, Insurance and contingency are based on a percentage of Trade Costs. The Church's assumptions for these costs were reviewed in connection with the prior hardship application by Cumming Group and Weitzman Associates, on behalf of LPC, and were determined to be reasonable and appropriate. The 2011 Sciame estimate excluded certain insurance and contingency costs that are included in the other two estimates.

- The Church's estimates do not include soft costs, such as architectural fees, or the expected future construction cost escalations from inflation or tariffs. These figures therefore underestimate the true cost of a restoration.

- The façade restoration cost used in the Church's analysis and included in the figures above is the estimated cost prepared by Sciame Construction with the assistance of Don Friedman of Old Structures Engineering in 2011, in a report commissioned by the Landmarks Conservancy. This figure of $13.865 million is lower than the actual Sciame estimate of $14.586 million in its 2011 report.

- To get to the 2025 total, the estimate in the 2023 Friedman report (which indicated a cost of $9,126,797, based on figures selected from the 2022 LBG report) has been escalated by 12.46% based on the cost inflation shown in the Turner Construction Cost Index. The 2011 Friedman study has been escalated to the 2025 total by 77.83%, also using the inflation shown in the Turner Construction Cost Index.[1]

- The Church's consultants believe Friedman's 2023 estimate is too low because it only includes the work needed to address outstanding DOB violations and is therefore more limited in scope. Without explanation, the 2023 Friedman estimate is significantly lower than the 2014 figure of $14.586 million ($25.9 million in 2025 dollars based on the Turner Construction Cost index) in the Sciame report prepared in 2011.

- The Church's scenario above is presented for the purpose of showing an "apples-to-apples" comparison to the Sciame and Friedman estimates, and does not address building, life safety, and ADA code compliance. The improvements presented in three scenarios in our presentation related to the reasonable return analysis for use by a new owner. They are excluded from this comparison because they include the cost of these requirements. The Friedman estimate relies instead on the expectation that the building can remain in its grandfathered status with no change of dominant use and occupancy which, according to the Church's code consultants, would require upgrades to accessibility and life safety systems.

As another basis of comparison, the projected costs for renovating the building can be compared with the actual costs of restoring other landmark structures in recent projects, notably:

- The First Church of Christ, Scientist (1 West 96th Street), which is being restored by the Children's Museum of Manhattan, has an overall budget of $200 million.

- The Soldiers and Sailors Monument received $62.3 million – secured by Councilmember Brewer for its recent renovation.

- The Eldridge Street Synagogue was restored at a cost of approximately $20 million, but this work was completed in 2007, after a 20-year renovation. The building is approximately half the size of West Park.

These precedents illustrate that the Church's estimated restoration costs are similar to the restoration costs for these other structures. The 2023 estimate by Friedman, given the size and age of this building and the challenges posed by its delaminating sandstone façade, is simply not realistic and too limited in scope.

3. Why didn't the Church approve the Center's 2024 application to Landmarks for repairs to the building?

On September 20, 2024, the Center submitted an application to the Landmarks Commission for approval of work on the façade of the building, without any communication with the Church until November 1, 2024. The Center's Director also attested that she was signing the application as the owner or authorized representative of the owner when this application was submitted, which was not true. The basis for the Center's action, according to its counsel, was that it was a tenant in the building, and under its lease was authorized to make such repairs. However, seven months before submitting the application, the NYS

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[1] The hardship application showed an lower escalated figure for the Friedman estimate of $20,850,379, but this figure was based on the increase in the Consumer Price Index from 2011 to 2025, rather than the Turner Construction Cost Index used here.

Supreme Court had ruled that the Center's lease was invalid, and the Center was only able to remain in the building pending an appeal of the ruling. (A five-judge panel of the Appellate Division unanimously upheld the Supreme Court's ruling on November 21, 2024, and the NY Court of Appeals denied the Center's appeal.) Further, the Center never provided critical information to the Church as to the scope and cost of the work, who would do the work, who would pay for it, who would oversee it, how long it would take, how the tenants would be kept safe while work was performed, or any information regarding insurance and indemnities. This application seems to have been filed to create the illusion that the Center had the resources to undertake such a project when in fact the financial statement it had filed with the IRS just before submitting the application showed that it had less than $130,000 to pay for such work.

4. Why has the Church rejected offers by the Center to lease and restore the building?

The Center's counsel argued that the Church has created a "self-imposed hardship" by refusing to accept an offer by the Center to lease the building at $30,000/month and to assume responsibility for restoration. This two-page "offer to make an offer," based on the lease that the courts had just held to be invalid, was transmitted to the Church after the Center had exhausted all appeals to the Supreme Court ruling and its stay from eviction had lapsed.

In 2022, the Church entered into a binding contract to sell the building with Alchemy Properties, which is contingent on a grant of a hardship by LPC. One of the requirements for the hardship is that the Developer is prepared to promptly commence demolition following the Commission's hardship determination. The offer from the Center was simply another attempt argue that it would be impossible for the Church to qualify for a hardship because the building is occupied, as was the case in 2023. The Church never received any other communication from the Center regarding the proposal, and no documentation was ever presented to support the representation that it could meet the financial obligations of the "offer." In this regard, it should be noted that the judge in the Supreme Court decision rejecting the Center's attempt to extend its lease noted that the Center had submitted no proof of the $500,000 that it claimed to have raised and expended on building repairs during the period of its lease.

It should be remembered that the Church is a religious organization. Arts programming has only been a significant use of the building for the last seven years, less than 5% of the storied history of this building. This was due largely to the efforts of Rev. Brasher who was active in the creation of the Center, but who stepped down as pastor in 2017. The church was built for worship and service to the community, and not for the arts, which had always been subordinate to that use.

If the hardship is granted, the Church will engage new pastoral leadership which, working with a reenergized congregation, will determine the most impactful way the Church can support the community that is consistent with its beliefs and mission. That will surely involve the use of the new worship and community space, but it would be inappropriate for the West Park Administrative Commission to intercede in that process.

If the hardship is turned down, the Church is still committed to selling the building rather than serving as a landlord for secular use of its former spiritual home and assuming the inherent risks of owning a building in such need of repair. A long-term lease with the Center would stand in the way of that, even if it could demonstrate that it could pay a twelve-fold increase in rent and generate funds for the restoration of the building, which it clearly has not.

5. **The building is capable of earning a reasonable return if the lower Friedman figure were used for the cost of repairs**

The Center's counsel misstates the reasonable return analysis required under the Landmarks Law. The reasonable return analysis relates to the ownership of the building if it were owned by a third party, not the Church. New ownership would require that all ADA, fire and life safety code requirements be met, which are not included in the Friedman estimate.

However, even if the limited scope of work could be done for the amount described in the Friedman report (which we do not believe is the case), the building would still be unable to earn a reasonable return. The Church's financial consultant, Appraisers & Planners ("A&P"), re-ran the reasonable return analysis using the lower costs in this hypothetical scenario. A&P's analysis, attached as Exhibit C, found that with the lower \$9.1 million restoration cost, the building would need to achieve a rent of \$755,000 (\$63,000 per month) to earn a reasonable return. With updates to the building's operating expenses since 2023, particularly increases in insurance costs, the needed threshold rent to support the \$9.1 million renovation cost rises to \$870,405 (\$72,536 per month). This rent level is considerably higher than what the building can reasonably generate, and what it has been able to generate historically. The sanctuary comprises approximately half of the rentable square footage of the building. Rent for the use of the sanctuary would typically be on a "per event" basis rather than a monthly rent based on square footage, and therefore has limited revenue-generating potential, and several areas of the Parish House could not be safely rented without significant accessibility and life safety improvements.

6. **What is the significance of the poster of a check to the Center?**

The Center's presentation included a 3' by 6' visual aid – a \$3 million check made out to the Center from the New York State. The implication was that the Center was prepared to give these funds to the Church to make repairs to the building. In reality, these funds cannot be used for this purpose. It is our understanding that former Assembly Member Danny O'Donnell allocated these funds, but according to State law, the Center cannot use it for building repairs unless it had full site control, which is clearly not the case. The Center also cannot gift the funds to the Church because government money cannot be used to support a religious institution.

7. **If the building is in such bad shape, why is it still occupied?**

Prior to leaving the building on July 14, the Center had apparently not communicated any information to its subtenants regarding the litigation relating to its lease. (Due to pending litigation, the Church was prohibited from talking with them.) They were therefore caught completely unawares when their leases with the Center were rendered invalid. The Church agreed to allow certain tenants to stay on until the end of 2025 as an accommodation to allow for an orderly transition to new space. None of these agreements can be extended beyond December 31, and the Church has no plans to rent space to anyone after the end of the year.

8. **Why has the Church not marketed its development rights for sale to any potential purchasers?**

While the City of Yes zoning amendments expanded the geographic range of potential receiving sites for development rights that could be transferred from the Church (pursuant to Zoning Resolution Section 75-42), the opportunities for transfer are limited by the same factors as under the prior zoning framework. An

FXCollaborative analysis included with the hardship application shows that it is impractical for any eligible property to use transferred development rights from the Church because:

- Many of the potential receiving sites are in the Upper West Side / Central Park West Historic District, where any new building would be subject to LPC review, which would prevent the construction of a tall building that utilizes the Church's transferred development rights.
- Many of the potential receiving sites that are not located in the Historic District are large, pre-war, cooperative apartment buildings. The disruption from constructing additional floors on these buildings would be costly and difficult, likely requiring tenants to vacate the building while work is underway. There are <u>no</u> examples of an occupied cooperative corporation anywhere in NYC that has acquired development rights for the purpose of adding units to the building.
- The remaining underbuilt sites that are eligible to receive transferred development rights are all very small sites, which are unlikely to be replaced by a significant new building. Section 75-42 requires, as under the prior zoning framework, that the landmark seller establish a continuing maintenance plan for its building. A transfer would not only need to be large enough to generate sufficient funds for this maintenance plan, but also to cover the considerable transactions costs for a transfer. Periodic transfers to small development sites likely would not generate enough funds to cover even the costs of a transfer.

9. The hardship application would be the end of the Center

Many speakers expressed a concern that demolishing the building would mean an end to arts programming in the neighborhood. This runs counter to the facts. They also focused on the importance of the Center at West Park and of a desire to save the Center. But the Center's tenancy has ended, and it has no standing in this matter. The Center's future is completely unrelated to the Church's hardship application, and has no bearing whatsoever on the statutory requirements for a hardship.

The Center moved into comparable space just two blocks away on the day it moved out of the Church. While the Center has argued that its new space is somehow inferior to West Park's, there are <u>more</u> performance spaces at St. Paul and St. Andrew than there are at West Park.[2] St. Paul and St. Andrew is also in better condition, having just completed a $4 million capital campaign for renovations. The Church is supportive of the success of the Center, and wishes them well in their new home.

If the hardship is granted, the new building will contain a new 10,000 square-foot facility for the Church, which will include a state-of-the-art multipurpose space that could be used by the Church for arts and cultural programming, as well as by other worshipping communities. But unlike the existing building, the new facility will be accessible to persons with disabilities, allowing use of the building by all New Yorkers, and it will meet all fire safety and other Building Code requirements.

Moreover, rejecting the hardship application will not ensure arts programming in the building. The Church concluded in 2020 that its continued use of the building is not sustainable, and that it had no choice but to sell the building. The Church's consultants have also concluded that the building has safety risks that are

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[2] The Center's representative claimed that there are seven performance spaces in the Church building, which would only be true if you count a former child's playroom and a 300 sf office as performance spaces. In fact, other than the sanctuary and a chapel for Church use, there are only **three** potential performance spaces at West Park. According to the Center's web site, there are **five** performance spaces at St. Paul and St. Andrew, excluding its sanctuary.

unacceptable, and parts of the building must be permanently closed for safety reasons. The deteriorating façade continues to put pedestrians at risk.

10. The Social Justice Fund would only take money out this community to benefit other neighborhoods.

The preservation of the existing building is not necessary for the continuation of the Church's social justice and arts mission, or its service to the community. The new building will facilitate the reinvigoration of the congregation, allowing it to hire a new pastor, pay off its debts, and recruit new members. The work of the Church that has been so admired over the years – the anti-nuclear organizing, the support given to God's Love We Deliver, the welcoming of the LGBTQ community – was the work of the congregation, not the building. A new building will allow this storied congregation to continue well into the future.

As noted, the grant of the hardship application will not mean an end to arts programming at this site. On the contrary, the new design will benefit the Upper West Side community. The new, 10,000-square-foot facility in the building will include a multi-use worship and performance space, which will be available for use by arts and cultural groups and by other worshipping communities, much as the building is used today. The Social Justice Fund would also be available to fund community programs on the Upper West Side as well.

Moreover, the Church rejects the cynicism that underlies this question. The social justice mission of the Church has always benefitted the entire City, and we know that the Upper West Side community, too, has a generosity that extends beyond the immediate borders of the neighborhood. The 88 churches in the Presbytery are on the front lines of serving those in need. Thousands of people rely on these faith-based leaders to provide food and access to vital immigrant, senior, after-school, education, and housing services. The $25-30 million that will go into the Social Justice Fund is a game-changer and will allow the churches of the Presbytery to serve thousands more people at a time when it is crucially needed.

11. Granting a hardship determination would set a bad precedent.

The availability of the hardship remedy is constitutionally required element of the landmarks law. The standards are rigorous and difficult to satisfy as evidenced by the fact that there have been only a handful of such applications filed and approved in the 63-year history of the Landmarks Preservation Commission. The Commission's consideration is highly dependent on facts specific to each application. If the Church's application satisfies the findings required under the law, it should be granted. Denying it when it is justified would set an even worse precedent.

Exhibit A

Press Coverage

A crumbling church can help our flocks

In the heart of New York City, a historic opportunity has presented itself— one that could greatly expand the social work already being done by congregations like mine, where faith meets action in the pursuit of justice and compassion. The West Park Presbyterian Church at 86th and Amsterdam Ave. has a plan to do just that.

West Park is asking the Landmarks Preservation Commission to grant a hardship that would enable it to sell a crumbling building it can no longer afford to maintain. If approved, the bulk of the proceeds from the sale would be used to endow the West Park Presbyterian Church Social Justice Fund under the auspices of the Presbytery of NYC.

The Fund would deliver as much as $900,000 annually to the Presbytery's member churches in underserved communities across the city to fund food, housing, and education programs, immigration services, historic preservation, and more. This unprecedented gift of $25 million to $30 million would increase the Presbytery's funding for aid to member churches by more than 350%.

This is an opportunity to transform the lives of individuals and families across all five boroughs. It is the largest grant in the history of the Presbytery, and for congregations like mine, it will radically increase our ability to serve those in need.

Throughout my time as a pastor, I have seen firsthand the powerful impact that action rooted in faith can have on people's lives.

Each week, we provide services to our community members whose basic needs are not met by the system. We feed dozens of individuals with hot meals every Sunday. We provide clothing and basic items such as toiletries and hygiene products to anyone who needs them. We support new mothers with their postpartum journeys. We stand with the grieving during their times of loss and confusion, making sure that nobody ever feels alone.

Yet despite our best efforts, there are so many who remain untouched by our services due to a lack of funding. There is so much more we could do to help if we had the means.

With the grant of a hardship by LPC, we could do more for our community, and subsequently for the broader wellbeing of New York. We could expand our ESL program to foster community integration for our members eager to learn English. We could offer mental health counseling to individuals who are struggling.

We could provide workforce training for women seeking independence and empowerment. We could provide accessible legal counseling for those who can't access it. We could also provide showers and basic facilities to those who need them, further making our congregation not just a place of worship, but a place they can feel safe and secure.

These needs have long been unmet for our community, but this presents the opportunity to make them a reality. This money could help us build a comprehensive support system for the most vulnerable, making sure that they have the tools not just to survive, but to thrive.

In the Gospel of Matthew, Jesus' followers asked "Lord, when did we see you hungry and feed you, or thirsty and give you something to drink? When did we see you a stranger and invite you in, or needing clothes and clothe you? When did we see you sick or in prison and go to visit you?" And Jesus replied, "I tell you the truth, whatever you did for one of the least of these brothers and sisters of mine, you did for me."

These words are more than just Scripture: they are a call to action, a blueprint for how we — as a community of faith — need to engage with the world around us. We are called to serve those in need, not just out of obligation, but out of empathy and commitment to justice.

The service of others not only helps the individual but acts as an investment in New York at large. When we invest in the wellbeing of those most in need, the whole community becomes a safer, more compassionate city — where every person is treated with respect and has the opportunity to thrive.

Too many New Yorkers are being left behind — struggling with the rising costs of food, child care, health care, and educational support.

I call for all individuals involved in this decision to consider the long-term and profound impact that the West Park Presbyterian Church Social Justice Fund could provide for those who need it most across all of New York City, creating a community where justice, compassion, and opportunity are available to everyone.

Rivera is moderator of the Presbytery of New York City and senior pastor of the First Spanish Presbyterian Church in Brooklyn.

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NEWS

NYC Presbytery says let us raze UWS church, we'll invest about $30M in social justice

Arun Venugopal/Gothamist

By Arya Sundaram
Published Oct 10, 2025
88 comments

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The Presbytery of New York City has announced plans to create a new endowment of up to $30 million, the West Park Presbyterian Church Social Justice Fund, using proceeds from the potential sale of the historic West Park Presbyterian Church. But there's a key contingency: It first needs permission to raze the crumbling Upper West Side mainstay.

If approved, the long-sought sale could increase the Presbytery's funding for social programs across the city by 350%, with the endowment providing as much as $900,000 annually to support food aid, housing, immigrant services and educational programs in underserved neighborhoods, according to church leaders.

The church at 165 W. 86th St. has been a longtime local hub for activism and community service — from fighting anti-Chinese bigotry in the 19th century to serving meals to New Yorkers with AIDS. But the building, which was built in 1890 and is known for its Romanesque Revival-style architecture, has been encased in scaffolding for nearly 25 years due to structural instability.

Opponents of the church's demolition include elected officials, community residents, performing arts groups, and celebrities such as comedian Amy Schumer and actor Mark Ruffalo. The Center at West Park, a nonprofit that has served as the building's prime tenant and manager for the past five years, has also mounted a public campaign to preserve the church and fund repairs.

Representatives from the Center at West Park couldn't immediately be reached for comment.

To move forward with the sale, the congregation has asked the city's Landmarks Preservation Commission to approve a hardship application allowing demolition of the landmarked building. Church leaders three years ago estimated repair costs of as much as $50 million, including $17 million to repair the crumbling facade alone. If granted, New York-based developer Alchemy Properties would build a new mixed-use structure with apartments, retail, and a 10,000-square-foot worship and community space for the congregation. Construction is expected to take just over two years.

"The sale of the building and the creation of the Social Justice Fund is a win-win for the Church and the community," said Roger Leaf, who chairs the West Park Administrative Commission. "It would provide the congregation with a safe, state-of-the-art space for worship and community activities on the site, as well as funds for outreach programs in some of the city's most underserved communities."

Most of the anticipated $25 million to $30 million in proceeds from the building's sale would go to the Presbytery's new endowment, funding initiatives such as food pantries, immigrant legal aid, arts and culture, homeless shelters, and historic preservation — to protect landmarked Presbyterian churches.

"As our great city continues to grow, too many New Yorkers are being left behind — struggling with the rising costs of food, child care, health care, and educational support," said the Rev. Dr. Mary Newbern-Williams, the Presbytery of New York City's transitional leader. "This new fund will enable our member churches to provide critical help to our most vulnerable neighbors across all five boroughs."

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Exhibit B

Appraiser's & Planners Supplemental Economic Analysis

APPRAISERS AND PLANNERS INC
NOW PART OF STOUT

Adam Brodheim
Madge Rosenberg
Co-Chairpersons
Preservation Committee
Manhattan Community Board 7
250 West 87th Street
New York, NY 10024

Re: Hardship Application
Alternative Development Scenarios
West-Park Presbyterian Church
165 West 86th Street
New York, New York
Block 1217, Lot 1

Dear Co-Chairpersons:

The following memorandum was prepared in response to questions posed by the Preservation Committee of Manhattan Community Board 7 (the "Committee") to the applicant on October 17th regarding a study of alternative scenarios known as the "F" and "G" studies prepared by FXCollaborative Architects ("FXC") in connection with the initial submission of the hardship application for the above-referenced matter. These studies concern two (2) cantilevered schemes that require the full demolition of the Parish House, which is part of the individual landmark. The committee posed the following questions:

Q1: Why was this proposal not considered for running the math for the hardship test

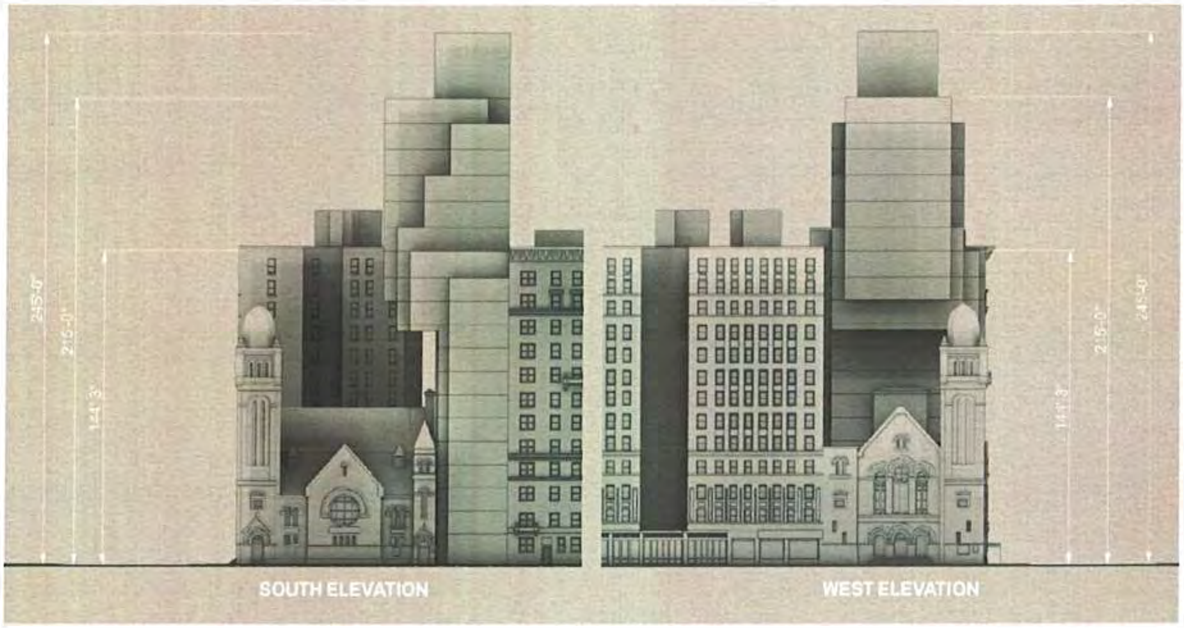
Q2: How have changes since the study was done in 2022 (e.g., City of Yes) impacted the feasibility of such a proposal

Q3: Are there any responses you would like to share with the committee to Exhibit II (The Weitzman report) with regard to their review of the FX plans

We have prepared responses to these questions below:

Answer to Q1: This proposal was not considered for an assortment of reasons. Primarily, this scheme required a demolition of a substantial component of the individual landmark and it was the applicant's belief that this level of intervention in the landmark and the relationship of the cantilevered residential tower to the landmark would be considered inappropriate by the Landmarks Preservation Commission (LPC). Secondarily, the development scope required for either of the cantilever scenarios is both extremely expensive and inefficient from a layout and programming perspective.

Answer to Q2: The cantilever scheme assumes a development on a narrow lot, less than 45 feet in width. Prior to the passage of the City of Yes for Housing Opportunity (COYHO) in December 2024, development height on narrow lots was limited to the width of the fronting street. Since COYHO was passed, additional flexibility has been granted to developments on narrow lots, providing relief in the form of additional height. In the case of Scheme G, now the development can achieve a height of 215 feet without a variance. FXC has studied this scenario, prepared a massing of the site and computed approximate gross and rentable areas. This scheme allows for a combined gross area of 61,010 across the remaining church and the new apartment building. The new 19-story and penthouse apartment building would have 34 apartments in a total rentable area of 37,341 square feet. Unit mixes range from one-bedrooms to four-bedrooms, reflecting the demands of the Upper West Side. A rendering and summary of the areas is presented below:



Floor	Height	Typical Ceiling	Elevation	Total ZSF	GSF	Residential ZSF	Sellable	Existing CF GSF	Existing CF ZSF	Unit Count
Blkhd			245.00	-						
Roof	30.00		215.00	-			210			
19	12.00	10'-0"	203.00	3,009	3,201	3,009	2,650			1
18	12.00	10'-0"	191.00	3,031	3,224	3,031	2,332			3
17	12.00	10'-0"	179.00	3,031	3,224	3,031	2,332			3
16	12.00	10'-0"	167.00	3,166	3,368	3,166	2,466			3
15	12.00	10'-0"	155.00	3,166	3,368	3,166	2,466			3
14	10.75	10'-0"	144.25	3,166	3,368	3,166	2,466			3
13	12.00	10'-0"	132.25	3,375	3,590	3,375	2,688			3
12	10.75	10'-0"	121.50	3,451	3,671	3,451	2,769			3
11	10.75	10'-0"	110.75	3,176	3,378	3,176	2,476			3
10	10.75	10'-0"	100.00	2,148	2,285	2,148	1,610			1
9	10.75	10'-0"	89.25	2,148	2,285	2,148	1,610			1
8	10.75	10'-0"	78.50	2,148	2,285	2,148	1,610			1
7	10.75	10'-0"	67.75	2,148	2,285	2,148	1,610			1
6	10.75	10'-0"	57.00	2,148	2,285	2,148	1,610			1
5	10.50	9'-9"	46.50	2,148	2,285	2,148	1,610			1
4	10.50	9'-9"	36.00	2,148	2,285	2,148	1,610			1
3	10.50	9'-9"	25.50	2,148	2,285	2,148	1,610			1
2	10.50	9'-9"	15.00	6,302	2,285	2,148	1,610	4,615	4,154	1
1	15.00		-	8,954	3,176	2,985	-	6,632	5,969	
Above ground total				**61,010**	**54,135**	**50,887**	**37,341**	**11,247**	**10,122**	
C	12.00			-	3,176	-	-	-	-	
Total				**61,010**	**57,311**	**50,887**	**37,341**	**11,247**	**10,122**	**34**

At the request of the Committee, we have incorporated FXC's plans into an alternative reasonable return analysis in order to answer the questions regarding reasonableness. We have tested this with the base scenario and the infill scenario. In short, neither are feasible scenarios and do not result in a reasonable return. Both scenarios result in negative returns.

Additional Inputs are detailed as follows:

Income and Expenses:

- Community Facility Rent: The rent for the church portion is held constant at $55 per square foot, although a strong argument could be made that the rent should be less since the portion of the building that is best suited for classrooms or offices is being removed.
- Residential Market Rents: Estimated to be $100 PSF based on comparable rentals from four (4) new developments in the immediate area. An important consideration is that the new developments generally offer a number of amenities that cannot fit in this project.
- Expenses are generally consistent with the previous submissions with the following exceptions:
  - Given the number of units in the building, an on-site superintendent/resident manager is assumed to occupy one of the units
  - The property is assumed to be staffed with the on-site superintendent, a porter, handyman and a part-time superintendent in addition to full-time doorman staff

Costs:

- Church Costs: The elimination of the Parish House reduces the total above-grade square footage by approximately 52%, it appears that the total surface area (and corresponding façade work) is reduced by less than 25%. We estimated the total repair and restoration scope would be reduced by approximately 35%.

- Residential Development Costs: We have assumed $700 per square foot in hard costs for the new cantilevered apartment building. We are aware of two rental developments underway in the Upper East Side with hard costs, before contingency, of between $585 and $610 per square foot. These developments are approximately 1.5x to 2x the size of the subject property and therefore enjoy economies of scale. Neither of the referenced projects are faced with the challenges of a) developing on a narrow lot and, b) creating a significant cantilever, an added expense. We have conservatively estimated hard costs to be $700 per gross square foot for the apartment portion of the development.

- Total costs are $98,958,989 and $100,303,087 for the cantilever base scenario, and the cantilever infill scenario, respectively.

Results of the Analysis:

The reasonable return after factoring real estate taxes as an expense – but not accounting for any financial or soft costs associated with the development – results in a substantial negative return, as shown below. The costs to develop the cantilever option coupled with the remaining costs to restore the church demonstrate this cannot achieve a positive return, let alone a reasonable return.

Answer to Q3: In its expert report to the LPC (the "Weitzman Report") Weitzman Associates provided several observations related to FXC schemes F and G. Weitzman Associates noted that FXC did not provide unit blockings, layouts or floor plans in support of the 58% efficiency claim for Scheme F. Due to the inefficiency of the building coupled with the unlikelihood that LPC would consider this an appropriate design the supporting items were not included in the initial submission, but are available if needed. Scheme F has been rendered irrelevant strictly from a zoning perspective due to the changes brought about by COYHO. Scheme G is the cantilevered building used in the preceding reasonable return analysis. This scheme has a 215' maximum height has an efficiency of 65%. Floor-by-floor plans are available in an updated FXC presentation, included as part of the applicant response. It does not produce a reasonable return, as demonstrated in this memo.

It is important to consider that as building lots get narrower, the sensitivity to efficiency increases dramatically. While there are some successful narrow residential towers with small footprints in Manhattan, these efficiencies must always be measured against the overall costs of construction. In this case, the units at lower floors would be both smaller, but also have to include efficiency losses and more dramatic cost increases for the added cantilevering superstructure support running through the lower floors. The West Park building is mid-block, with higher foundation and underpinning costs to adjacent neighbors. Given the sensitivity and fragilities of any remaining West Park sanctuary building, the construction costs would need to also factor in the challenges of protecting it while making significant construction disruption below, beside and above it.

Weitzman opined that a cantilevered structure could serve as a viable alternative, and in doing so refers to the Westly at 2461 Broadway / 251 West 91st Street as an example of a cantilevered building. The Westly site's ground floor footprint is approximately 66% wider than the Parish House portion of West Park's lot, yet it contains roughly the same area of required core elements of egress stairs, elevators, trash room, electrical closets. The Westly is 50'-4" - 57' wide, while West Park Parish width is 32' 3". All of the additional lot width available at the Westly site would therefore be accretive to its higher efficiency than at West Park.

The Westly is a corner site with much greater opportunities for windows at all floors, and fewer lot line conditions that preclude layout flexibility at upper floors. Cantilever costs also increase dramatically as footprint availability narrows. The Westly example, while likely incurring cost premiums for its structure and foundation, would be proportionally much smaller than those at the West Park site. The Westly example is a corner site with proportionally fewer adjacent neighboring underpinning and foundation costs. The unique condition of the individual landmark of the West Park sanctuary, with a varied roof line brings a higher level of scrutiny and adjacency issues than the challenges at the Westly, which were over a non-individual landmark with a flat roof. The challenges to creating a successful contrast between new and historic architecture are much greater at West Park than at the Westly site.

As it turns out, the Westly has faced significant challenges. Nearly 10 years after the land was purchased and more than 5½ years after the condominium plan was declared effective, the property is still only 83% sold. With lifetime sales averaging $2,141 per square foot, expectations fell far short of anticipated pricing of $2,450 per square foot presented in the original offering plan. Buildings with deep cantilevers like the Westly or Scheme G are more time consuming and costly to construct, have lower relative efficiencies and often fail to achieve sufficient pricing to reflect for the additional cost and risks to pursue.

Schedule of Analyses – Response to Question 2

Projected Income and Expenses – Cantilever Base and Infill Options

Potential Space Use		Cantilever	Cantilever with Infill
RESIDENTIAL COMPONENT			
Rentable Residential Sq. Ft		37,341	37,341
Total # Residential Units	**p/ Mo.**	34	34
Potential Gross Income - Apartments	$9,185	$3,747,600	$3,747,600
Potential Gross Income - Amenity and misc income (mkt only)	$300	$122,400	$122,400
Total Potential Gross Income		**$3,870,000**	**$3,870,000**
Less: Vacancy and Collection Loss @ %		4.00%	4.00%
Less: Vacancy and Collection Loss @ $		($154,800)	($154,800)
Less: Superintendent's 2BR		($111,000)	($111,000)
Effective Gross Income		**$3,604,200**	**$3,604,200**
Per Unit / Mo.		*$8,834*	*$8,834*
Per RSF - Annual		*$96.52*	*$96.52*
COMMUNITY FACILITY COMPONENT			
Rentable Building Sq. Ft.		8,217	10,374
Rent PSF		$55.00	$55.00
PGI		$451,935	$570,570
Less: Vacancy and Collection Loss @ %		5.0%	5.0%
Less: Vacancy and Collection Loss @ $		($22,597)	($28,529)
Effective Gross Income		**$429,338**	**$542,042**
Total Effective Gross Income		**$4,033,538**	**$4,146,242**

EXPENSES		Cantilever	Cantilever with Infill
Community Facility Expenses			
Insurance PSF @	$1.50	$16,871	$20,097
Professional Fees p/annum @	$7,500	$7,500	$7,500
Utilities		Tenant	Tenant
Payroll	None	$0	$0
Repairs and Maintenance	Tenant	$0	$0
Structural Repairs PSF @	$0.50	$5,624	$6,699
Management and Leasing % EGI @	6.00%	$25,760	$32,522
Expenses Before Amortized Dev Costs and RE Taxes		***$55,754***	***$66,818***
Residential Expenses	**p/unit**	**Annual**	**Annual**
Insurance Per Unit @	$2,000	$68,000	$68,000
Utilities Per Unit @	$2,000	$68,000	$68,000
Payroll p/annum @ (full-time doorman and four staff)		$625,000	$625,000
Turnover and Cleaning Per Unit @	$1,500	$51,000	$51,000
Service Contracts		$25,000	$25,000
Professional Fees p/annum @		$10,000	$10,000
Misc. and amenity operating expenses		$35,000	$35,000
Management and Leasing % EGI @	5.00%	$180,210	$180,210
Expenses Before Amortized Dev Costs and RE Taxes		***$1,062,210***	***$1,062,210***
Expenses Per Unit/Month - Before Dev. Costs and RET		*$31,241*	*$31,241*
OpEx Ratio - Before Dev. Costs and RET		*29.47%*	*29.47%*
Total Expenses		**$1,117,964**	**$1,129,028**
NOI BEFORE Amortized Dev Costs and RE Taxes		**$2,915,574**	**$3,017,213**

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Schedule of Analyses – Response to Question 2

Estimated Development Costs – Reduced LBG Scope and New Cantilever Apartment Building

CONSTRUCTION COSTS AND SCENARIO COMPARISON			
Construction Cost Components		**Base Scenario**	**Infill Scenario**
Rental Construction Costs (incl. demo of Parish House)	**$700**	$40,117,700	$40,117,700
Escalated Scope - LBG Costs		$35,440,293	$36,759,954
Reduced by Parish House	-35%	($12,404,103)	($12,865,984)
Net Full Scope		**$63,153,891**	**$64,011,670**
General Conditions Cost @	13.0%	$8,210,006	$8,321,517
Subtotal		$71,363,896	$72,333,187
Design Contingency	10.0%	$6,315,389	$6,401,167
Construction Contingency	10.0%	$6,315,389	$6,401,167
Subtotal		$83,994,675	$85,135,522
CCIP	10.0%	$8,399,467	$8,513,552
Subtotal		$92,394,142	$93,649,074
Insurance (professional/auto/offsite/pollution)	2.5%	$2,099,867	$2,128,388
Subtotal		$94,494,009	$95,777,462
Construction Services Fee	4.0%	$3,359,787	$3,405,421
Subtotal		$97,853,796	$99,182,883
SDI Program	1.75%	$1,105,193	$1,120,204
Total		**$98,958,989**	**$100,303,087**
EXCLUDES Soft Costs, Financial Soft Costs, Lease-up Costs, etc.			

Annual Depreciated Development Cost Calculation

Depreciated Development Cost Calculation			
Scenario		**Cantilever**	**Cantilever with Infill**
Value of Subj Building Exclusive of Land (Bldg. Assessed Value)		$1,757,250	$1,757,250
Projected Renovation Cost (full cost)		$98,958,989	$100,303,087
Total		$100,716,239	$102,060,337
Depreciation @	2.0%	$2,014,325	$2,041,207

Net Operating Income Before Real Estate Taxes

Net Operating Income	Cantilever	Cantilever with Infill
NOI BEFORE Amortized Dev Costs and RE Taxes	**$2,915,574**	**$3,017,213**
Less: Depreciated Annual Development Costs	($2,014,325)	($2,041,207)
Net Operating Income (w/out Real Estate Taxes)	**$901,249**	**$976,006**

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Conclusion – Reasonable Return Analysis – Cantilever Base and Infill Scenarios
After Development Costs and Real Estate Taxes

Reasonable Return Threshold Analysis - WITH Real Estate Taxes		
Scenario	Cantilever	Cantilever with Infill
Actual Assessment	\$3,804,750	\$3,804,750
6% Return on Actual Assessment	\$228,285	\$228,285
Net Operating Inccome "Return" via Income Approach	\$901,249	\$976,006
Less: Imputed Real Estate Tax Burden	(\$1,273,794)	(\$1,318,200)
Return via Income Approach	(\$372,545)	(\$342,194)
Return Exceed 6% Threshold?	NO	NO

Exhibit C

Appraiser's & Planners Analysis of Friedman Cost Estimate

Addenda #4: Scenario Analysis of Reduced Restoration Scope

As referenced in the transmittal letter to this Report, the Weitzman Report prepared for LPC in connection with the Applicant's prior application introduced three (3) scenarios to test for a minimum rent in order to achieve a reasonable return. We refer the reader to the full Weitzman Report for context and rationale for pursuing these scenarios. The scenarios, which incorporate the repair cost estimates prepared by Donald Friedman of Old Structures Engineering, are as follows:

Scenario 1: \$1,700,000 restoration with market expenses

Scenario 2: \$9,126,797 restoration with market expenses

Scenario 3: \$9,126,797 restoration with adjusted expenses

We note that due to an increase in the property assessment, change in the tax rate for Class IV property and an increase in insurance costs, the Expense Breakdown presented below was increased slightly from the Weitzman Report, hence the basic inputs differ nominally from the inputs presented previously.

Scenario Tests – Friedman Repair Costs and Required Minimum Rent

The tables on the following page demonstrate the rent required to meet the reasonable return threshold under three (3) scenarios. All of these scenarios are impossible scenarios, as explained in the body of this memorandum.

- The first scenario applies Mr. Friedman's \$1,700,000 in repair costs. The repair costs solely address a portion of the exterior work, none of the necessary costs to repair and restore the interior of the building, and none of the costs to create code-compliant conditions. In order to meet a reasonable return, a rent of **\$32.09** per square foot is required.[7] In his testimony to LPC delivered on October 31, 2023, Mr. Brenan reported that a rent of \$28 per square foot would be near the high end of the range based on data he uncovered for comparable spaces, assuming they were suitable for tenants and code-compliant.

- The second scenario is presented in Table 7 on page 17 of the Weitzman Report. This sensitivity utilizes exterior only repair costs of \$9,126,797. Again, these costs do not address any of the interior needs of the building nor do they make the building code-compliant. The costs presented in this scenario require a minimum rent of **\$41.16** per square foot. This rent is above the range of rents Mr. Brenan would anticipate for the property, if renovated.

- The third scenario is a variation of the second scenario with two (2) corrections to operating expenses, although more adjustments are certainly justified. First, the annual insurance premiums are adjusted to \$61,000 per annum, which more closely reflects the actual insurance premiums of the property. The insurance figures of \$1.50 per rentable square foot used in the

[7] Please reference the Weitzman Report for full explanation of the methodology, but the Return Requirement rate is the multiplication of 6.0% x (tax rate x assessor's ratio) or: 6% x (10.762% x 45%)

A&P Report – and replicated by Weitzman[8] – assumes the building was fully renovated and fully code-compliant. Without interior work or code compliance, the conditions of the interior of the property are static, and the insurance premiums should reflect the current conditions. The second adjustment applied is to the estimated repairs and maintenance. Since no interior repairs are being performed in this scenario, it is necessary to provide for annual repair costs to maintain the deteriorating structure. We have selected a figure of $72,000 per annum, which is in line with historical subject property expenses reported by the Center at West Park and consistent with the previous submission.

Note: A situation wherein the subject property is rented to tenants without proper code compliance and interior renovations would likely require considerably higher expenses than the two corrections made in for the third scenario. Additional expenses could include, at a minimum, increased utilities and payroll expenses. In the single-tenant scenario presented in this analysis, and confirmed in the Weitzman Report, it is assumed that the tenant would be responsible for those expenses.

- Making these two (2) adjustments to operating expenses requires a minimum rent of **$47.43** per square foot to meet a minimum return threshold. This rent figure is markedly above the range of rents Mr. Brenan would anticipate for the property, if renovated and is within 13% of the estimated market rent of $55 per square foot. The rent of $55 per square foot was developed under the specific condition that the structure was fully renovated, restored, code-compliant and suitable for a tenant. The Weitzman Report agreed that this was a reasonable rent[9] for the property under these conditions and that the work estimated was required to achieve that rent.[10]

Without pursuing code compliance and real interior renovations, it is incredibly difficult to secure a tenant. A previous submission dated July 13, 2022 to the LPC prepared by Ira Schuman, Vice Chairman of Savills echoed this sentiment. Mr. Schuman states, "…given the condition of the building, the presence of the sidewalk bridge, the lack of code compliant fire protection safety systems and egress and the potential safety hazards, I believe no responsible party would occupy the building at any price if all these conditions and uses were disclosed." He further notes that, "…in order to bring the building to a condition that it can be safely occupied, the costs would be so high, the rents needed to justify the costs far exceed what any rational market participant would pay." The level of interior finish and code compliance required to achieve these rents is far above what can be achieved by Mr. Friedman's proposed level of renovations. In addition to the exhaustive exterior work required, the subject property requires extensive interior work to be deemed rentable at these levels.

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[8] Since the Weitzman Report was authored, insurance costs have increased dramatically

[9] The Weitzman Report agreed that $50 per square foot was a reasonable rent; $55 per square foot is the updated market rent for this Report

[10] The Cumming renovation figures were between 7% and 14% greater than the figures contained in the A&P analysis. It is reasonable to assume that the Cumming estimates would increase in line with LBG's increased costs.

Annualized Report Costs – Three Scenarios

	Scenario 1	Scenario 2	Scenario 3
			$9.1m Costs -
Repair Cost Scenario	**$1.7m Costs**	**$9.1m Costs**	**Adjusted OpEx**
Partial Exterior Repair	$1,700,000	$9,126,797	$9,126,797
Assessment Improvement	$1,757,250	$1,757,250	$1,757,250
Total Depreciation Base	**$3,457,250**	**$10,884,047**	**$10,884,047**
2% - Annualized Repair Cost	**$69,145**	**$217,681**	**$217,681**

Operating Expense Estimates

				$9.1m Costs -
Expense Breakdown		**$1.7m Costs**	**$9.1m Costs**	**Adjusted OpEx**
Annual Insurance Expenses PSF @	$1.50	$27,530	$27,530	**$61,000**
Professional Fees p/annum @	$7,500	$7,500	$7,500	$5,000
Utilities		Tenant	Tenant	$0
Payroll	None	$0	$0	$0
Repairs and Maintenance		$0	$0	**$72,000**
Structural Repairs PSF @	$0.50	$9,177	$9,177	$9,177
Management and Leasing % EGI @	6.00%	$33,568	$43,058	$49,621
Operating Expenses		**$77,774**	**$87,264**	**$196,798**

Summary of Required Rent – Three Scenarios

		Scenario 1	Scenario 2	Scenario 3
				$9.1m Costs -
Reasonable Return Scenario		**$1.7m Costs**	**$9.1m Costs**	**Adjusted OpEx**
Building Rentable Sq. Ft.		18,353	18,353	18,353
Rent Per Square Foot Required		**$32.09**	**$41.16**	**$47.43**
Potential Gross Income		$588,909	$755,409	$870,551
Less Vacancy @	5.00%	($29,445)	($37,770)	($43,528)
Effective Gross Income		**$559,464**	**$717,639**	**$827,024**
Expenses (w/o Real Estate Taxes)		($77,774)	($87,264)	($196,798)
Depreciated Repair Costs		($69,145)	($217,681)	($217,681)
Net Operating Income (w/o Real Estate Taxes)		**$412,545**	**$412,694**	**$412,545**
Assessed Value		$3,804,750	$3,804,750	$3,804,750
Return Requirement		10.84290%	10.84290%	10.84290%
Minimum NOI w/o Real Estate Taxes		$412,545	$412,545	$412,545

ATTACHMENT 3

PRESBYTERY OF NEW YORK CITY
475 Riverside Drive, Suite 440
New York, NY 10115-0240

December 1, 2025

Hon. Angie Master
Acting Chair
NYC Landmarks Preservation Commission
253 Broadway, 11th Floor
New York, NY 10007

Hon. Randy Mastro
First Deputy Mayor
Office of the Mayor of the City of New York
City Hall
New York, NY 10007

Hon. Zohran Mamdani
Mayor-Elect, City of New York
24-08 32nd Street, Suite 1002A
Astoria, NY 11102

Re: Vital Need for Approval of the Hardship Application of West Park Presbyterian Church

Dear Chair Master, First Deputy Mayor Mastro and Mayor-Elect Mamdani:

As members of the Presbytery of New York City, which oversees 88 Presbyterian congregations and ten worshipping communities serving nearly 14,000 members in all five boroughs, we respectfully urge your support for the hardship application of West Park Presbyterian Church before the Landmarks Preservation Commission.

The approval of this hardship application will provide the critical funding needed to allow the congregation to remain on-site in new space and to continue fulfilling its mission of worship and service to the Upper West Side. In addition, it will provide the Presbytery with significant financial resources that would enable it to expand its services to those in need in all five boroughs.

Since its inception, West Park has been a beacon of faith and social justice — supporting immigrant communities in the 1880s, civil rights in the 1960s, gay rights during the AIDS crisis, and marriage equality long before it was law. But today, as expert analysis makes clear, the historic building no longer meets the needs of the congregation that has worshiped there for more than 140 years. The structure has been under a sidewalk shed for nearly 25 years, and is suffering from severe façade erosion, roof separation, and unsafe walls. Restoration for continued use by West Park for worship would cost more than $30 million, an impossible burden for a congregation that now has fewer than 15 members.

If the Commission makes a determination of hardship, the church will be able to complete the sale of the property to Alchemy Properties, which the congregation and Presbytery already approved in 2022. The new development will provide a new 10,000 square foot safe, sustainable house of worship and funding for new pastoral leadership to continue its mission of outreach to the community it serves. Without the approval of the hardship, the congregation will simply no longer exist.

The sale would also provide $25 to $30 million to endow the West Park Presbyterian Church Social Justice Fund, which will generate approximately $900,000 annually to support food, housing, health, senior, immigrant, and arts programs operated by Presbyterian churches across New York City. It would also provide seed funding to explore the development of affordable housing on properties owned by churches in the Presbytery. This fund represents the largest single commitment in the Presbytery's 250-year history and would be transformative for our ability to serve people in need.

Finally, the moral case for this approval is clear. In our City today:

- 1.4 million New Yorkers go to bed hungry every night
- 1 in 4 New Yorkers are living below the poverty line
- 1 in 7 public school students are homeless, and
- Countless immigrant families now live in fear of seeking public assistance, education and health care.

Our churches are often the first — and sometimes the only — places where these individuals find safety, food, guidance, and hope. By allowing the West Park hardship to proceed, the City would enable us to expand this lifeline of care and compassion across the five boroughs.

This is not about abandoning history. It is about honoring West Park's true legacy — a legacy of service, inclusion, and faith in action. We urge the Landmarks Preservation Commission to grant the hardship certificate so that we may continue serving New York's most vulnerable residents for generations to come.

Thank you for your attention to this matter and for your continued support of the faith-based institutions that help sustain the moral and social fabric of our City.

Sincerely,

Rev. Danila C. Noble
First Brooklyn Presbyterian Church, Brooklyn

Rev. Luis Espinosa
Ft. George Presbyterian Church, Manhattan

Rev. Thia Reggio
Second Presbyterian Church, Manhattan

Rev. Dr. Scott Black Johnston
Fifth Avenue Presbyterian Church, Manhattan

Rev. Yaw Frimpong Manso
Emmanuel Reformed Presbyterian Church, Bronx

Rev. Andrew Stehlik
Rutgers Presbyterian Church, Manhattan

Rev. Samson Tso
Homecrest Presbyterian Church, Brooklyn

Rev. Barbara Felker
Hollis Presbyterian Church, Queens

Rev. Chris Shelton
Broadway Presbyterian Church, Manhattan

Rev. Dr. Daniel Rivera
First Spanish Presbyterian Church, Brooklyn

Rev. Mary Newbern-Williams
New York City Presbytery, Transitional Leader

Rev. Eric Toddles
New York City Presbytery

Rev. Emily Brewer
Lafayette Avenue Presbyterian Church, Brooklyn

Rev. Dr. Stephen Phelps
New York City Presbytery

Rev. Dr. Moses Biney
Emmanuel Presbyterian Church, Manhattan

Rev. David Brettell
New York City Presbytery

Rev. Dr. Jordan Tarwater
Avenue Church, Manhattan

Rev. Lindsay Borden
New York City Presbytery

Rev. Dr. Thomas Evans
Brick Presbyterian Church, Manhattan

Rev. Dr. Greg Stovall
First Presbyterian Church in the City of New York, Manhattan

Rev. David Aja-Sigmon
4th Avenue Presbyterian Church, Brooklyn

Rev. Robert Anderle
Union Church of Bay Ridge, Brooklyn

Rev. Dr. Jeffrey Courter
First Presbyterian Church of Forest Hills, Queens

Rev. Bryan Mealer
Broadway Community (@Broadway Presbyterian Church), Manhattan

Rev. Dr. Mark Chapman
North Presbyterian Church, Manhattan

Rev. Dr. Aaron P. Janklow
New York City Presbytery

Rev. David Peters
Calvary Presbyterian Church, Staten Island

Rev. Dr. Eric Thomas
Siloam Presbyterian Church, Brooklyn

Rev. Noreen Santos
West End Presbyterian Church, Manhattan

Rev. Errol Yarru
Tremont Presbyterian Church, Bronx

Rev. Henry Fury
New York City Presbytery

Rev. Dr. Flora Wilson Bridges
New York City Presbytery

Cc:

Hon. Eric Adams, Mayor, City of New York
Hon. Adolfo Carrión Jr., Deputy Mayor, City of New York
Hon. Jumaane Williams, Public Advocate
Hon. Brad Lander, Controller
Hon. Gale Brewer, New York City Council
Hon. Jerrold Nadler, U.S. House of Representatives
Hon. Brad Hoylman-Siegel, New York State Senator

Hon. Micah Lasher, New York State Assembly
Hon. Mark Levine, Manhattan Borough President
Hon. Beverly Donohus, Chair, Manhattan Community Board 7
Hon. Adam Brodheim, Co-Chair, Preservation Committee, Manhattan Community Board 7
Hon. Madge Rosenberg, Co-Chair, Preservation Committee, Manhattan Community Board 7
Lisa Kersavage, Executive Director, NYC Landmarks Preservation Commission
Camille Joseph Varlack, Chief of Staff to Mayor Adams
Nate Bliss, Executive Director for Economic Development

HERBERT SMITH
FREEHILLS
KRAMER

Hon. Angie Master
Acting Chair
New York City Landmarks Preservation Commission
253 Broadway, 11th Floor
New York, NY 10007

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E valerie.campbell@hsfkramer.com
www.hsfkramer.com

5Re: West Park Church
165 West 86th Street
(Block 1217, Lot 1)
LPC 26-02776

December 5, 2025

Dear Chair Master:

I enclose additional materials to supplement the referenced application as described below:

1) Supplemental Economic Analysis prepared by Appraisers and Planners dated November 26, 2025.

2) A letter to Manhattan Community Board No. 7 dated October 27, 20025 responding to questions and comments raised at the Community Board and including a supplemental economic analysis of the Alternative Development Scheme prepared by Appraisers and Planners prepared in response to a request from the Board.

3) A letter to the Acting Chair Masters from the Presbytery of New York City dated December 1, 20025.

4) A letter to Acting Chair Masters from Russ Jennings, President, and Marsha Flowers, Clerk of Session of the West Park Presbyterial Church the President and Clerk of Session dated December 5, 2025.

Very truly yours,

Valerie Campbell
Partner

cc: Mark Silberman, General Counsel

Herbert Smith Freehills Kramer LLP and its affiliated and subsidiary businesses and firms, Herbert Smith Freehills Kramer (US) LLP and its affiliate, and Herbert Smith Freehills Kramer, an Australian Partnership, are separate member firms of the international legal practice known as Herbert Smith Freehills Kramer.

In New York, we practice through both Herbert Smith Freehills Kramer New York LLP, a limited liability partnership registered in England and Wales with registered number OC375072 and Herbert Smith Freehills Kramer (US) LLP, a registered limited liability partnership organized under the laws of the State of New York with an office at 1177 Avenue of the Americas, New York, NY 10036. In Washington, D.C. and California, we practice through Herbert Smith Freehills Kramer (US) LLP. We use the word partner of Herbert Smith Freehills Kramer New York LLP or of Herbert Smith Freehills Kramer (US) LLP to refer to a member of those entities, or an employee or consultant with equivalent standing and qualifications.

ATTACHMENT 4

West Park
Presbyterian Church

December 5, 2025

Hon. Angie Master
Acting Chair
NYC Landmarks Preservation Commission
253 Broadway, 11th Floor
New York, NY 10007

RE: West Park Presbyterian Church
165 West 86th Street, Manhattan
Block 1217, Lot1

Dear Chair Master:

The relationship between the Center at West Park and the West Park Presbyterian Church has been contentious for most of its eight-year history, but it has become so adversarial that it now threatens the charitable mission of the church that helped to create it, and which subsidized its operations for nearly its entire life.

The Center was ostensibly founded to help raise funds for the repair and restoration of our landmark building, but instead it has been coopted by Board members with apartments overlooking the church to prevent the very development that would help to preserve and grow our congregation.

We feel compelled to set the record straight regarding the Center's record of false statements, unkept promises and adversarial relationship with the church. The attached summary of this troubling history provides important context to the Center's opposition to our hardship application. It is our hope that the Commission will take it to heart when it hears testimony from the public on December 9.

Very truly yours,

Russ Jennings

Russ Jennings, President
West Park Presbyterian Church

Marsha Flowers

Marsha Flowers
Clerk of Session

Attachment:

Cc: Mark Silberman, General Counsel

The Center at West Park - A Troubling History

The Center at West Park was purportedly created to help the Church raise funds for the repair and restoration of its building from sources that might not give to a religious institution, but instead, its leadership has focused more on arts programming and preventing any development that could adversely affect the views from apartments overlooking the church building. For this reason, it has led the opposition to the Church's hardship application, funded by residents in those apartments. It also opposes the sale of the building, which would provide new worship and community space and would contribute \$25 - \$30 million to the West Park Presbyterian Church Social Justice Fund. Without the approval of this hardship, the survival of the congregation it was supposed to support would have to close its doors forever.

Since its inception, the Center has an unbroken record of false statements, unkept promises and of treating the Church as an adversary. It has devoted nearly all its efforts toward funding for its staff and programming and has never raised any funds for restoration. Yet it now claims that it is the solution to all the Church's problems, and that the Church's refusal to turn over the keys to the building to them constitutes a self-imposed hardship. But an examination of the Center's past tenure and actions provides little comfort that it has the interest, commitment, resources or capacity to tackle the immense challenges of repairing and restoring the building.

The Center's Leadership

Founded in 2017 by the struggling congregation as Rev. Brashear was stepping down as the Church's last pastor, the Center was intended to be an arm of the Church. However, without the benefit of counsel representing the Church, at the last minute the Center's leadership was able to establish it as a separate entity rather than as an affiliate of the Church. The Church was given three seats on the Center's Board (including Rev. Brashear, who resigned in 2022 over the Center's contentious relationship with the Church), but these members were outnumbered by Board members with apartments overlooking the building. For the past three years, the Church's two remaining Board members have been silenced in Board meetings and denied access to information about the Center's activities. Today, a third of its Board members have apartments overlooking the low-rise church building with views that would likely be affected by any new development.

The Lease

The Center's lease was never reviewed or approved by the Presbytery of NYC as required by Presbytery polity, or by the Supreme Court as required by New York law. An examination of the lease shows the results of this lack of oversight:

- The lease was written by the Center as if it were the owner of the building. For example, it states that the Center would "allow" the church to have non-exclusive use of the chapel if reserved 6 months in advance, and the church would be "allowed" to use the sanctuary three days a year for religious services, "subject to availability." It could also "rent" the space from the Center for Life Cycle Events like weddings and funerals if it paid rent.

- The terms of the lease were overwhelmingly in favor of the Center, including the payment of rent as low as $2,200 per month for the entire building. The lease called for sharing the Center's "Annual Net Profits" with the Church, but over the seven years that the Center rented the building, it never made any payments under this provision, including in 2024 when it claims to have made over $1 million. (The Church has never received a copy of its 2024 financial statements despite numerous requests.)

- The lease assigned all the Church's existing long term leases to the Center. The collective rent paid by these subtenants, all of which paid far more than what the Center paid the Church, amounted to a direct subsidy of the Center's operations by the Church, supposedly so it could focus on restoration, but it never did.

- The Center also committed to use reasonable efforts to raise $180,000 in contributed income over a five-year period from grants, fundraisers, individual and Board member donations, but never contributed a dime.

- In last-minute negotiations, a provision was added to the lease that gave the Center the unilateral right to extend the five-year lease for an additional five years without the Church's consent.

No Restoration by the Center

The Center's lack of commitment to the restoration required under the terms of the lease led to the continued deterioration of the building. It exacerbated the financial distress of the congregation which was forced to go into debt at the same time the Center was profiting from the leases that the Church had assigned to it. In late 2021 as the Church was conducting a survey of the condition of the building it was discovered that the south wall of the sanctuary had completely detached from the roof and was leaning out over the 86th Street sidewalk, and that a very large sandstone element at the peak of the parish house roof was at risk of falling onto the 86th Street sidewalk as well. On December 13, 2021 the Church asked the Center to help pay for repairs as called for under the terms of the lease, but the Center refused to contribute anything, claiming that it could not raise funds for building repairs (its original mandate) because it did not own the building.

On February 17, 2023, Susan Sullivan, a member of the Center Board and a resident of 161 West 86th St., submitted an affidavit to the NYS Supreme Court in connection with litigation over the lease stating that (i) she had no knowledge of Alchemy's plans to build a new building on the site of the church that would adversely affect the views from her apartment overlooking the church, even though the Church had filed a hardship application in April 2022 that detailed its plans and Center had posted pictures of the proposed building from that filing all over the outside the building, and (ii) the Center had spent approximately $500,000 to restore/ renovate the building. However, the Court, in its February 20, 2024, ruling stated that "The defendant does allege that, pursuant to the terms of the Lease, it paid rent and raised funds to aid in renovating and restoring the Premises. The defendant avers that it raised approximately $500,000 to date but *provides no proof of such funds being collected or expended.*" (emphasis added.)

Litigation

On February 18, 2022, the Center, over the Church's objections, announced its intention to renew the lease for an additional five years, despite having been advised that such action would be in violation of the Religious Corporation Law. This precipitated protracted litigation that lasted until June 2025, two and a half years after the expiration of the lease.

After the NYS Supreme Court ruled decisively in favor of the Church in the litigation, the Center appealed the ruling to drag out the process and delay its eviction from the building. On November 21, 2024, a five-judge panel of the Appellate Division of the Supreme Court unanimously upheld the Supreme Court's ruling, but the Center tried to appeal again. The Court of Appeals refused to hear the case on May 22, 2025. On June 4, the Center's stay from eviction expired.

Not only did the Center not communicate any information about the litigation to its subtenants, it advised them that they would be able to stay in the building for the foreseeable future. When the Court ruling was handed down that ended its stay from eviction, these tenants were caught completely by surprise. Theatre 86 was in the middle of a series of performances, and for Manhattan Rhythmics, which needs space for the full school year to be able to run its programs, this failure to communicate put its survival at risk.

On October 29, 2025, at a public hearing of the Preservation Committee of Community Board 7 Mitch Shamroth, the President of the Center's Board and a resident of 176 West 87th Street, carried the fiction of alleged repairs to a new level by stating that the Center had spent *$1 million* on restoration of the building, despite no evidence that it had done any work at all. Anyone who has walked through the building after the Center moved out can plainly see the number of unaddressed issues and needed repairs.

After its lease expired on December 31, 2022, the Center's relationship with the Church became even more contentious. The Center took the position that no one other than the Church Administrator could enter the building without at least 24 hours advance notice and only with the Center's express consent. On one occasion, when the Church entered the building with a structural engineer to check for damage after a minor earthquake, the Center called the police to have them removed. (They left to avoid a controversy.) On another occasion, after its stay from eviction had lapsed, the Center refused to allow a Church porter working for a tenant that had just moved out to enter the building. Work on the façade of 161 West 86th Street was delayed for months because the Center would not allow their representative to enter the building to determine the need for scaffolding over the parish house.

Misrepresentations of Finances

Debby Hirshman, the Executive Director of the Center, has a long history of inflating and misrepresenting the Center's financial status. On July 10, 2023, on a conference call between the Church and the Center, she asked "what it would cost" to get the Church to withdraw its hardship application and step away from its contract with Alchemy. We explained that the Church would have to receive the same benefits as under the Alchemy agreement in terms of both cash and space, and Alchemy would likely have to be offered something to agree to step out of its agreement. If it did so, the Center would also have had to spend ~$40 million to bring the building up to code, which would bring the total cost to at least $90 million. Debby claimed to have "serious people" who would provide funding in this amount but refused to provide any information regarding the source of funding. Earlier, she claimed to have an anonymous donor who would contribute millions to an unidentified foundation that would make a grant to an unnamed entity that could buy the building from the church. This, too, never materialized. (As of December 31, 2022, the Center had reported a <u>negative</u> net worth of -$188,086 in filings with the IRS.)

The Center has a long history of submitting proposals that it knew the Church could not accept, and then representing that the Church's refusal to act as a demonstration of "demolition by neglect." For example, on June 11, 2022 it submitted an offer to purchase the building for $3.5 million when it knew that the Church had already signed a purchase and sale agreement with Alchemy on March 3, 2022 for over $40 million in cash and the value of new worship space, which had already been approved by the congregation and the Presbytery. (As of December 31, 2021, before submitting the offer, the Center had a <u>negative</u> net worth of -$121,322.)

On September 20, 2024, the Center submitted an application to the Landmarks Preservation Commission for approval to perform millions of dollars of restoration work to the building, but only bothered to notify the Church of the application on November 1, 41 days after it had been submitted. The Center claimed that it had the authority to submit the application because of its lease with the Church, even though it knew that the Court had held that the lease was void, and that they would soon have to leave the building. (Twenty days after contacting the Church about the application, the Appellate Division ruled unanimously against the Center.) Further, the Center never provided the Church with any information about the scope of the work, its cost, how it would be paid, who would do the work, or what insurance or safety precautions would be in place. The Center's December 31, 2023, showed that it only had $115,000 of cash on hand to pay for such work.

On June 11, 2025, after it its stay from eviction had expired, the Center submitted an "offer to make an offer" to lease the building for three years at a rent of $30,000 per month (more than ten times its prior rent) and a commitment to repair and maintain the building. No other details were provided, and no discussions about the so-called offer ever took place. It did so without any evidence that it could in fact meet the terms of the lease. It did so with the full knowledge that the Church was about to submit its hardship application, and that a lease would prevent the Church from meeting a key requirement of the statute.

At the public hearings held by the Community Board 7, the Center's counsel repeatedly displayed a giant copy of a $3 million check from New York State, payable to the Center, which he claimed could be used to pay for the restoration of the building - a patently false statement because these funds could only be used if the Center owned the building. He has also waved what he claimed was an insurance policy that demonstrated the building was in sound condition, yet the Center's insurance coverage as a tenant related only to its own liabilities, and not to the property owned by the Church. He has also concocted challenges to both the Church's and the Commission's reasonable return analyses that are blatantly and factually incorrect.

The Center has accused the Church of "demolition by neglect" for not maintaining the building when it was clearly the Center's responsibility to do so over the term of the lease. It has called the sale of the building to Alchemy a money-grab by a greedy congregation when the bulk of the funds would endow a Social Justice Fund overseen by the Presbytery of NYC to further its mission across the City.

The Center has repeatedly claimed that the hardship application is about space for the arts on the Upper West Side, but nothing could be further from the truth. **When the Center left the building, it immediately and successfully relocated to another church just two blocks away.** It has claimed that the West Park building has "seven performance spaces" that are essential to its program needs when there are only five in the building, compared to six at St. Paul and St. Andrew United Methodist Church where it now resides. In fact, the Center recently claimed that 574 audience members attended a recent performance it hosted at its new home.

Summary

The Center asserts that its occupancy of the building should take priority over the survival of the West Park congregation that built it and has worshipped there for more than 140 years. It claims that it will commit millions of dollars to its restoration, and has been aided by elected officials who have made similar unfulfilled promises, and by celebrities who have no relationship with the congregation and its religious mission. But this claim is in direct conflict with the following:

- It has repeatedly made false statements about its intentions, its finances, its capital expenditures, and its access to funding.
- It is effectively controlled by residents who own apartments with views that might be adversely affected by the grant of a hardship.
- It cannot demonstrate that it paid for any repairs to the building over its seven-year tenancy, and refused to pay for emergency repairs in 2021.
- It has repeatedly distorted the Church's positions, its ability to pay for repairs and who would benefit from the hardship.
- It "weaponized" its building lease for its benefit and the Church's detriment.
- It has made false claims about its dependence on space in the building for its survival.

Conclusion

Since its inception, the Center's objectives have been in direct conflict with the Church's mission. Never has this been clearer than its opposition to the Church's hardship application, which is critical to the survival of the congregation. Approving the hardship will provide the Church with new worship space, and funding for new pastoral leadership. It will also endow the Social Justice Fund to carry the Church's legacy forward for generations. The Center opposes all of this to preserve the views of a few well-heeled neighbors. Based on this history, it is hard to imagine that the Church's future leadership would ever want to work with the Center on anything.

The Commission should be similarly skeptical of the Center's objectives. We implore the Commission to focus its attention on the hardship application that is properly before it and which, if granted, will ensure the survival of the congregation and the furtherance of its mission through the establishment of the Social Justice Fund.