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# UNCOVERING HERITAGE: A METHOD FOR ASSESSING THE VALUE OF DISSONANT CULTURAL HERITAGE

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## ABSTRACT

**Motives:** The reason for taking up this topic is the insufficient operationalization of David Throsby's concept of Cultural Capital in local and regional research and the lack of integrated tools enabling the simultaneous measurement of the use and non-use value of cultural heritage.
**Aim:** The aim of this article is to propose a multidimensional approach for assessing the value of dissonant heritage, combining the strategic use of the resource (VRIO method) with the estimation of its non-use value (WTP method), within the framework of David Throsby's concept of cultural capital.
**Results:** The outcome of this study is the development of an original hybrid framework for the comprehensive assessment of dissonant cultural heritage (e.g. socialist modernist heritage), demonstrated empirically through a case study of a purposively selected object.

**Keywords:** value of heritage, local development, dissonant heritage, TEV, VRIO, WTP

## INTRODUCTION

Cultural heritage is one of the factors shaping development at both the local and regional levels. The development potential of cultural resources stems from the specific nature of heritage, understood as assets that possess not only cultural significance but also the capacity to generate market (economic) benefits. Activities based on cultural heritage contribute to the formation of individual industries (focused on specific types of economic activity) and, collectively, to the creation of an entire sector of the economy (the so-called heritage sector). Economic activities generated by the heritage sector influence the dynamics of local and regional development and thus constitute an important strategic resource which, when properly managed, may become a lasting driver of economic growth.

Cultural heritage is characterized by a dual nature encompassing both cultural and economic dimensions. From a cultural perspective, heritage primarily refers to identity-related, artistic, symbolic, and historical attributes that shape a sense of community, continuity, and social belonging (Kisić, 2017; Macdonald, 2009; Tunbridge & Ashworth, 1996). From a market perspective, cultural heritage

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may itself constitute an object of market exchange (e.g. a historic property or a work of art), as well as an asset predisposed to the provision of services (the performance of specific functions) based on the unique characteristics of a given object. At the same time, it should be noted that not all cultural heritage resources are equally subject to market mechanisms and processes of commodification.

The literature points to the existence of the category of so-called dissonant heritage, encompassing objects, places, and narratives associated, among others, with experiences of conflict, trauma, exclusion, or violence. In post-socialist countries, dissonant heritage frequently includes architectural and urban forms associated with the socialist period, particularly examples of socialist realism, or socialist modernism. Due to its axiological specificity and socially sensitive character, this type of heritage is often not commonly perceived as a development resource or an element of a market offer. As a result, it tends to be marginalized, despite its frequently significant artistic and architectural value.

The aim of this article is the adaptation of existing models used for the comprehensive valuation of cultural heritage, including dissonant socialist modernist heritage. Drawing on Throsby's concept of cultural capital and the economic notions of use and non-use value (Throsby, 2011), the paper proposes an integrated analytical framework tested through a case study of a socialist-era railway station.

The motivation for addressing this issue stems from a research gap identified in the literature: the limited number of integrated approaches to simultaneous measurement of the use and non-use values of cultural heritage within a single, coherent analytical framework. This problem is particularly evident in the case of dissonant heritage, which, due to its unique and often controversial character, escapes conventional market valuation mechanisms that focus primarily on the utilitarian dimension and commercial potential of assets. An important advantage of the proposed approach lies in its universal character, as it can be applied to the valuation of cultural heritage *in genere*. However, in the authors' opinion, it is particularly well suited to resources that are often underutilized, neglected, or deteriorating. In such cases, the approach enables the identification and estimation of the latent value of heritage assets that may subsequently be strategically incorporated into urban development policies. Consequently, the application of the proposed analytical framework may contribute to a more comprehensive understanding of the potential of dissonant heritage resources and support their strategic integration into broader urban transformation processes.

## LITERATURE REVIEW

Cultural heritage is increasingly recognized as an important resource supporting local and regional development. Beyond its historical and cultural significance, heritage contributes to the socio-economic vitality of places by strengthening local identity, enhancing the attractiveness and competitiveness of cities and regions, and stimulating economic activities such as tourism and cultural industries. For this reason, cultural heritage is increasingly incorporated into urban and regional development strategies as well as regeneration policies aimed at revitalizing historic areas and improving the quality of the built environment (Ashworth & Tunbridge, 2000; Rodwell, 2008).

From the perspective of cultural economics, heritage can also be understood as a form of cultural capital that generates both cultural and economic value for society (Throsby, 2001). However, the effective use of cultural heritage as a development resource requires a prior identification and assessment of its value. Heritage valuation therefore plays an important role in planning and decision-making processes, as it helps determine which resources should be protected, managed, or strategically utilized (Mason & Avrami, 2002). At the same time, assessing the value of heritage may be particularly challenging in the case of dissonant heritage, whose meanings and social reception are often contested (Tunbridge & Ashworth, 1996).

Research on the role of cultural heritage clearly indicates that it functions as a significant development

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resource, capable of initiating and strengthening socio-economic processes at the local and regional levels. However, from the perspective of the valorisation of cultural heritage, which constitutes a prerequisite for its strategic use, the category of so-called dissonant heritage poses a particular challenge. The concept of dissonant heritage was defined by John Tunbridge and Gregory Ashworth in the mid-1990s (Tunbridge & Ashworth, 1996), who pointed out that an immanent feature of this type of cultural heritage is the issue of the specific perception of its products. The source of this specificity lies in the contradictory, often negative emotions accompanying the perception of its various manifestations, which constitute material traces of history, most often in the form of difficult (negatively charged) historical narratives, cataclysms, conflicts, etc. (Silverman, 2011, pp. 7–9). The uncomfortable and often embarrassing past associated with the idea of dissonant heritage means that the term is currently used in reference to many discourses (Kisić, 2017, p. 52), including, among others, *dark tourism* (e.g., Banaszkiewicz, 2022; Battilani et al., 2018; Kennell & Powell, 2020; Olejniczak, 2019; Seaton, 1996; Stone, 2006), *the heritage of totalitarian regimes* (e.g., Ciarkowski, 2017; Kutma, 2012; Macdonald, 2009; Milecka & Myronenko, 2014; Purchla & Komar, 2020; Sondel-Cedarmas, 2021; Störtkuhl, 2021), as well as *postcolonial heritage* (e.g., Escobedo, 2013; Górny, 2017; Preisegalaviciene, 2023; Winter, 2007; Zhang, 2023). The multiplicity of interpretative concepts of dissonant heritage therefore reinforces the conviction that an immanent feature of this heritage is the dissonance in its reception, and that recognizing a given heritage as a resource of dissonant heritage merely opens up other interpretative possibilities and actions directed towards it (Kisić, 2017, p. 31).

The issue of dissonant heritage highlights how strongly the process of assigning meanings and values is embedded in the socio-historical context of a legacy. Actions aimed at attributing value to heritage (not only dissonant heritage) can be considered from various perspectives. In general terms, it can be stated that value, on the one hand, derives from an objective scientific doctrine associated primarily with philosophy, economics, accounting, as well as history or art history. On the other hand, it should be noted that value can also be ascribed subjectively through a set of characteristics attributed by recipients and consumers (Lewicka, 2014, p. 65).

The complexity of the concept of cultural heritage value is reflected in the diversity of perspectives used to evaluate it. One can distinguish the conservation perspective, which aims primarily at protecting and preserving the original features of heritage (Brandi, 1963/2006; Dobosz, 1997; Frodl, 1963/2002; Riegl, 1903/2002; Witwicki, 2007); the market perspective, which treats cultural heritage as an economic good of strategic importance for the individual (based on valuation models used in the valuation of conventional real estate) (i.e. Kucharska-Stasiak, 2022; Sawiłow, 2008; Vandell, 1991); the non-market perspective, in which the value of heritage is not directly reflected in market mechanisms (i.e. Gražulevičiūtė-Vileniškė et al., 2011; Maddison & Mourato, 2001; Pollicino & Maddison, 2004; Sokołowicz & Przygodzki, 2020; Sukchitpinyo & Chokethaworn, 2012); and the economics of culture perspective, which integrates the contributions of both (market and non-market) theoretical approaches (i.e Adger et al., 1995; Throsby, 2011).

In the context of valuing dissonant cultural heritage, the economics of culture perspective appears to be the most appropriate. This is because dissonant heritage can generate both tangible economic effects (e.g., through increased tourism) and highlight intangible values related to memory, identity, and educational or social functions. Consequently, limiting the analysis of dissonant heritage solely to market mechanisms would underestimate its significance, whereas a purely non-market approach would fail to account for real economic and institutional conditions. The economics of culture perspective, therefore, allows for a comprehensive consideration of both use and non-use values, which is particularly important for difficult heritage due to its multidimensional and often controversial nature.

Cultural heritage may also generate positive externalities that extend beyond direct economic

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benefits and individual use values. These external effects may include improvements in urban image, enhancement of place identity, social cohesion, educational functions, and increased attractiveness of surrounding areas. In the case of dissonant heritage, such externalities may additionally contribute to public reflection, historical awareness, and the strengthening of collective memory.

## MATERIALS AND METHODS

### Overview of the method

The proposed analytical framework for assessing the economic value of socialist-modernist cultural heritage is conceptually grounded in David Throsby's theory of cultural capital. Within this framework, the author distinguishes between *use values* – associated with generating the economic potential of heritage – and *non-use values*, which arise from the mere existence of cultural goods. These elements constitute the *Total Economic Value* (TEV) of cultural heritage (Fig. 1).

In the case of the presented measurement method, it was assumed that the economic use value of socialist modernist cultural heritage can be equated with the measurement of its strategic value. This value is determined using the VRIO framework (Barney, 1991; Barney & Hesterly, 2012; Rothaermel, 2017), a tool primarily applied in management sciences to assess the value and strategic potential of enterprises. However, it is also utilized to estimate the strategic potential of the tourism sector and environmental resources (e.g., D'Auria, 2014; Huy & Khin, 2016; Rusko et al., 2013; Tresna & Nirmalasari, 2018), as well as to focus on cultural heritage resources (e.g., Aaltonen et al., 2015; Cerquetti & Montella, 2012; Erlangga & Rustiadi, 2023; Wahyudi et al., 2018) and to strengthen local and regional competitiveness factors (e.g., Gondim Mariutti et al., 2024; Lopes et al., 2018; Santana-Sarmiento et al., 2019).

The application of this method allows for the analysis of heritage resources through the lenses of their Value, Rarity, Imitability, and Organization (VRIO). This allows an illustrative analysis and

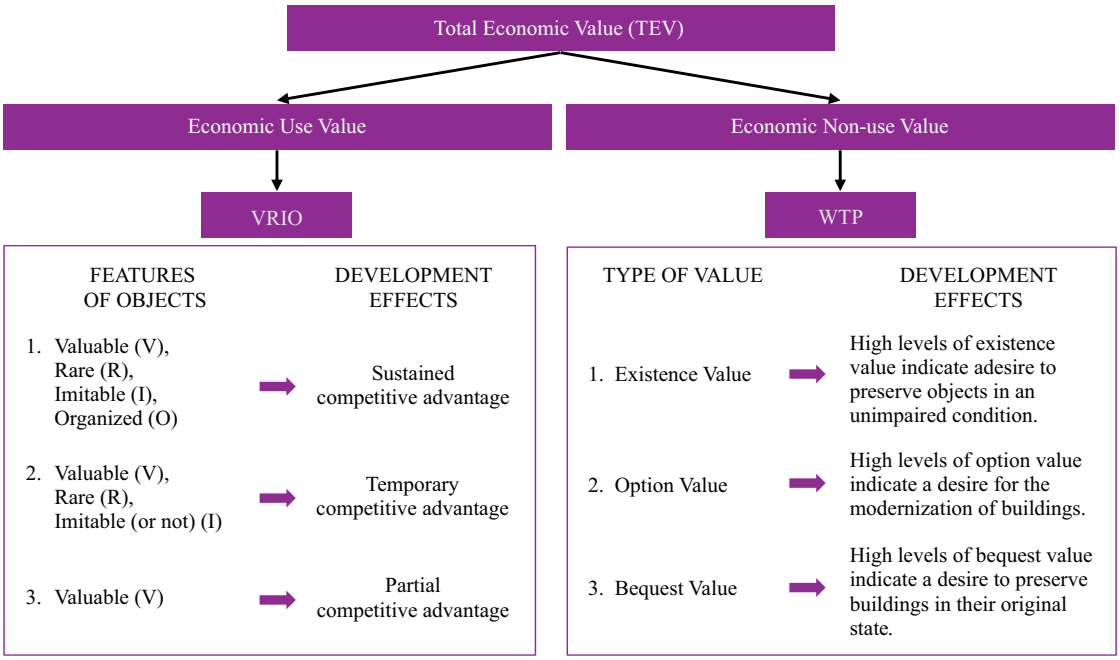



**Fig. 1.** Interpretation of use and non-use value components within the Total Economic Value (TEV) framework
*Source:* own elaboration.

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assessment of their potential to generate competitive advantage and economic benefits on a local scale.

The interpretation of the obtained results can be operationalized using frameworks that analyze the potential benefits arising from the use of resources and organizational capabilities. Furthermore, it allows for the identification of the strengths and weaknesses of a given resource within a specific organizational context, facilitating the hierarchization of socialist modernist assets (Fig. 2).

According to the logic of the framework, the degree to which individual criteria are met determines whether a given object constitutes a mere liability (competitive disadvantage), provides temporary or partial advantage, or becomes a source of sustained competitive advantage. In this approach, resources that satisfy all four conditions are identified as key cultural capital assets, capable of generating unique economic benefits.

Regarding non-use value, the author's approach employs the Willingness to Pay (WTP) method, which is widely used to estimate the value of non-market goods, both environmental (e.g. Al-Abdulqader et al., 2025; Cicatiello et al., 2020; Leszczyńska, 2015; Vicente et al., 2021) and cultural (e.g., Kregzdaite, 2022; Kruger & Saayman, 2017; Li et al., 2023; Whitehead & Finney, 2003). This method is based on the declared willingness of individuals to incur costs to preserve or protect a given asset, even if they do not use it directly. In this approach, it has been linked to the three categories of cultural heritage value identified by David Throsby (Throsby, 2011). Research conducted using the WTP method assumes the creation of a hypothetical scenario (market) in which respondents, through their declarations, co-create the value profile of the resource.

The first of these is *existence value*, which arises from the mere fact of the continued existence of specific resources, even if individuals or communities do not use them directly and have no plans to do so in the future. *Option value* is defined as the desire to preserve the potential opportunity to utilize the services and functions of cultural heritage in the future. Finally, *bequest value* is identified with the satisfaction derived from ensuring that future generations have access to an authentic cultural legacy. The analysis of these relationships allows for a precise determination of social expectations regarding the preservation of socialist modernist sites. While high *existence value* legitimizes conservation in an unimpaired state, and *option value* indicates social support for modernization and adaptation to new functions, a high *bequest value* provides a strong argument for preserving buildings in their original state. This differentiation of attitudes enables the hierarchization of assets and the development of a strategy that balances contemporary development needs with the obligation to pass an authentic heritage to future generations.

The proposed approach integrates both market and non-market aspects of socialist modernist heritage, creating a coherent analytical framework for its valuation. Combining strategic resource analysis

| Valuable (V) | Rare (R) | Imitable (I) | Organized (O) | *Type of competitive advantage* | *Strength, or weakness?* |
|---|---|---|---|---|---|
| ✓ YES → | ✓ YES → | ✓ YES → | ✓ YES → | Sustained competitive advantage | Strength and a sustained distinctive competence |
| ✓ YES → | ✓ YES → | ✓ YES → | ✗ NO → | Temporary competitive advantage | Strength and distinctive competence |
| ✓ YES → | ✓ YES → | ✗ NO → | ✗ NO → | Temporary competitive advantage | Strength and distinctive competence |
| ✓ YES → | ✗ NO → | ✗ NO → | ✗ NO → | Partial competitive advantage | Strength |
| ✗ NO → | ✗ YES/NO → | ✗ YES/NO → | ✗ YES/NO → | Competitive disadvantage | Weakness |

**Fig. 2.** Identification of competitive advantage types in the VRIO framework
*Source:* own elaboration based on (Barney & Hesterly, 2012; Rothaermel, 2017).

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(VRIO) with the study of stakeholder preferences (WTP) allows for a multidimensional perspective on the Total Economic Value (TEV) of cultural heritage. Furthermore, the proposed model enables an objective hierarchization of assets that are difficult to value using conventional methods (e.g., the category of dissonant socialist modernist heritage). It identifies which sites require strict conservation based on stakeholder consensus and which possess the potential for adaptation and generating market advantages.

## Study Area

The proposed model was subjected to empirical verification in the form of an illustrative case study, intended to demonstrate the operational mechanism of the tool.

The purpose of the case study was not to obtain statistically representative results, but rather to demonstrate the operational logic and practical applicability of the proposed analytical framework in the context of socialist-modernist dissonant heritage. Consequently, the study was intentionally limited to one specifically selected stakeholder representing the local heritage management perspective.

The subject of the research was a single representative of the Municipal Office for Monument Conservation in Tarnów, selected through purposive sampling as a key cultural heritage stakeholder at the local level. Conducted in 2023, the study took the form of an In-Depth Interview (IDI) based on a standardized interview schedule.

The object of the study was the Tarnów-Mościce railway station (Fig. 3), located in the Małopolskie voivodeship of southern Poland. The site was selected through purposive sampling, as it represents a unique and complex example of socialist modernist heritage currently facing functional obsolescence, having remained out of use since 2012. Completed in 1976 to the design of Stanisław Wilkosz (with the interior design attributed to Maria Banaś and Janusz Trzebiatowski), the station stands as a significant specimen of the era's utilitarian architecture. The structure is characterized by a simple, almost diaphanous (glazed), pavilion-like main volume, sheltered by a flat and




**Fig. 3.** Tarnów-Mościce railway station
*Source:* own photo (2025).

massive orange roof that appears to spectacularly levitate above the main entrance. Despite its architectural value, this type of heritage (socialist modernist architecture) often evokes ambivalent or contested public perceptions, which can hinder its preservation and adaptive reuse. On the one hand, the selected object constitutes an example of socialist modernist architecture, as it was constructed and commissioned during the socialist period in Poland (Miłobędzki, 1994, p. 122). This political and economic system imposed numerous constraints on architects and urban planners, including the centralization of decision-making processes, the politicization of planning and architectural policies, and extensive legal and technical regulations governing design practices e.g., architectural standards (Drozda, 2020, p. 118; Szafrańska, 2016, p. 106; 2017, p. 53). As a result, this type of heritage is frequently associated with the ambivalent legacy of the socialist past. On the other hand, the Tarnów-Mościce railway station represents a form of public utility architecture which, similarly to the political system within which it emerged, did not withstand the test of time and has remained functionally obsolete. In this context, the Tarnów-Mościce railway station exemplifies the dissonances between architectural value and socio-historical reception that define the category of dissonant heritage, particularly regarding its associations with the socialist period in Poland.

It should be emphasized that while the framework is applicable to all types of assets for which

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conventional valuation methods prove insufficient or unreliable, the authors' primary intention was to test the tool on a specific and complex category: dissonant heritage (socialist modernist architecture). This choice was driven by the fact that it is precisely in the case of controversial or ideologically charged sites that traditional market approaches most frequently fail, necessitating the search for alternative analytical frameworks.

## Research Instrument

### Use value

To ensure a rigorous strategic assessment of the site, the VRIO framework was operationalized by decomposing it into its four core components. For each dimension: Value (V), Rarity (R), Inimitability (I), and Organization (O), three dedicated diagnostic questions were developed (Table 1). This set of twelve targeted inquiries allowed for a precise identification of the station's resource potential and a systematic verification of the extent to which these attributes contribute to a sustainable competitive advantage in the context of cultural heritage.

The evaluation of socialist modernist object is based on a scoring system where the number of affirmative ('YES') responses determines the resource's strategic standing. The cumulative result allows for a precise profiling of the site, transitioning from a common and operationally underutilized asset to a unique, socially rooted resource that constitutes a sustainable foundation for the city's competitive advantage (Table 2).

**Table 1**. VRIO framework for the assessment of dissonant heritage socialist modernist objects

| VRIO Component | Assessment Focus | Diagnostic Question |
|---|---|---|
| Value | Cultural benefits | Is the object significant from the perspective of the city's identity, history, and its community? |
| | Social benefits | Is the object influential in building social ties, education, the strengthening of identity, cultural promotion, health protection, and civic attitudes? |
| | Economic benefits | Is the object capable of generating revenue, including potential public subsidies? |
| Rarity | Architectural rarity | Is the object rare in local scale from an architectural perspective? |
| | Functional rarity | Is the object unique in the city in terms of its range of functions, regardless of its socialist modernist origins? |
| | Adaptive rarity | Could the activities currently conducted in the buildings be relocated to other facilities within a five-year period? |
| Inimitability | Architectural inimitability | Is the image of the object perceived as significant and interesting from the perspective of the cityscape? |
| | Social inimitability | Is the object rooted in the local environment (would its demolition create a sense of loss among city users)? |
| | Functional inimitability | Are the functions performed within the object linked to its uniqueness? |
| Organization | Operational organization | Is the management of the object carried out without organizational difficulties? |
| | Technical organization | Is the object easy to manage from an architectural perspective? |
| | Procedural Organization | Is the management of the object conducted according to a plan? |

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**Table 2**. VRIO results interpretation matrix

| VRIO Dimension | Score ('YES' responses) | Resource Classification | Strategic Characteristics |
|---|---|---|---|
| Value | 3x | Valuable | Object deeply integrated into the city's identity, history, and economy. |
| | 1–2x | Potentially valuable | The object possesses latent value that is not yet fully recognized or exploited by stakeholders. |
| | 0x | No strategic value | The object currently lacks significant impact on the city's development or social cohesion. |
| Rarity | 3x | Rare | The object is a unique architectural specimen with no functional or aesthetic substitutes in the local environment. |
| | 1–2x | Partially rare | Some object features are unique, similar forms or functions are available elsewhere in the city. |
| | 0x | Common | The object's characteristics are typical and widely available in the urban environment. |
| Inimitability | 3x | Difficult to imitate | It is nearly impossible to recreate the object's social and historical significance; relocation of its functions would be extremely difficult. |
| | 1–2x | Partially imitable | Some social or visual aspects could be replicated elsewhere, though at a significant cost or effort. |
| | 0x | Easy to imitate | The object's function and form lack distinct historical and social references. Object is easily replaceable. |
| Organization | 3x | Well-organized | Management is structured, planned, and effectively utilizes the object's unique potential. |
| | 1–2x | Moderately organized | There are management processes in place, but they encounter organizational hurdles or lack a long-term strategic plan. |
| | 0x | Unorganized | There is a lack of structured management or formal planning, leading to the underutilization of the object's potential. |

*Source*: own elaboration.

The conducted study allows for a comprehensive determination of the strategic potential of a given site, which can be categorized into four distinct levels of competitive standing. At the highest level, an object achieves a *sustainable competitive advantage* when it records high scores across all four dimensions, demonstrating significant value (V), rarity (R), and inimitability (I), while being supported by effective organization (O). In contrast, an object may possess *a temporary competitive advantage* if it is characterized by high value (V), rarity (R), and inimitability (I), yet lacks the necessary organizational (O) framework to fully exploit its potential. A *partial competitive advantage* is noted when the object possesses only strategic value (V) but does not distinctly stand out from other urban assets in terms of rarity (R) or imitability (I). Finally, an object is considered to have a *competitive disadvantage* in cases where the resources do not meet the fundamental criterion of value (V), failing to contribute significantly to the city's strategic goals.

## Non-use value

Further analysis of the Total Economic Value (TEV) of the socialist modernist site focuses on estimating the non-use value of the building. To measure it, a direct approach from the Stated Preference (SP) category was applied, specifically the Contingent Valuation Method (CVM), in the form of a willingness

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to pay (WTP) study. In this case, non-use values are identified based on the three components proposed by David Throsby: *existence value*, *option value*, and *bequest value*.

The measurement of economic non-use value primarily aims to determine respondents' attitudes toward socialist modernist objects and to identify potential scenarios related to the projection of the desired state of resource conservation (the responses allow for an assessment of whether the preservation of the buildings is desired by respondents, and in what scope and form). It was determined that the most adequate measure for investigating these beliefs is the creation of a hypothetical scenario in which respondents *declare the amount of an additional city tax*[1], imposed on residents of a city, to support the management and protection of socialist modernist cultural heritage site. It was assumed that higher recorded values would indicate a stronger perceived need for heritage protection. Crucially, the categorization of non-use values into Throsby's three economic classes serves not only as a tool for analyzing social preferences but also as an indicator of the perceived expected state of preservation (or transformation) of the objects.

In this framework, each value: *Existence*, *option*, and *bequest* can be identified with a different scenario regarding the *maintenance* (the allocation of financial resources would be dedicated to maintaining the object in an unimpaired condition, without undertaking any modernization or conservation efforts), *adaptation* (the result of allocating financial resources would be a relative freedom regarding the building's modernization and adaptation, while simultaneously moving away from the rigorous application of conservation guidelines aimed at preserving the original form of the resource), or *protection* (the allocation of financial resources serves to preserve and secure the sites under strict conservation regimes) of the studied site.

[1] Respondent was given the opportunity to declare their level of financial support by selecting from a predefined set of nominal values: 0 PLN, 1 PLN, 2 PLN, 5 PLN, 10 PLN, 20 PLN, and 40 PLN.

In the present study, the WTP analysis was based exclusively on the declarations of a single purposively selected stakeholder and therefore should be interpreted solely as an illustrative application of the valuation procedure rather than a representative estimate of broader public willingness to pay.

## RESULTS

The summary of the results obtained through the VRIO method (Table 3) allows for a precise determination of the current strategic utilization status of the studied facility, illustrating its utility value. Based on the conducted research, this building can be utilized as a source of *temporary competitive advantage*.

The *value* component indicates a predominance of intangible benefits. According to the respondent, the facility is perceived as the city's identity and history, as well as a tool for fostering social ties and civic engagement. Simultaneously, however, respondent rate its economic potential as low; currently, the building is not seen as capable of generating income, which stems from its prolonged state of vacancy.

Regarding the parameters defining the *rarity* level, findings illustrate the uniqueness of the building's architecture on a local scale. Conversely, the functions performed within it are not considered unique, as other facilities providing transport organization services exist within the city. In the case of adaptive rarity, it was assessed that relocating current activities to other buildings within five years would be straightforward. This suggests that despite the current state of functional suspension, the facility is highly susceptible to transformation. Consequently, it can be assumed that, in the respondent's opinion, the ease of relocating existing tasks opens real perspectives for modernization and assigning the building new functions that go beyond its original purpose.

In the case of the *inimitability* dimension, it was noted that the object is deeply rooted in the city's architectural and social landscape. According to the respondent, the building is perceived as a significant and interesting element of the urban environment,

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**Table 3**. Results of the VRIO diagnostic questionnaire regarding the use value of the socialist modernist object

| VRIO Dimension | Assessment Focus | Diagnostic Question | Result |
|---|---|---|---|
| Value | Cultural benefits | Is the object significant from the perspective of the city's identity, history, and its community? | YES |
| | Social benefits | Is the object influential in building social ties, education, the strengthening of identity, cultural promotion, health protection, and civic attitudes? | YES |
| | Economic benefits | Is the object capable of generating revenue, including potential public subsidies? | NO |
| Rarity | Architectural rarity | Is the object rare in local scale from an architectural perspective? | YES |
| | Functional rarity | Is the object unique in the city in terms of its range of functions, regardless of its socialist modernist origins? | NO |
| | Adaptive rarity | Would relocating the current activities to any other facility within five years result in a critical loss of their functional or social value? | NO |
| Inimitability | Architectural inimitability | Is the image of the object perceived as significant and interesting from the perspective of the cityscape? | YES |
| | Social inimitability | Is the object rooted in the local environment (would its demolition create a sense of loss among city users)? | YES |
| | Functional inimitability | Are the functions performed within the object linked to its uniqueness? | NO |
| Organization | Operational organization | Is the management of the object carried out without organizational difficulties? | DON'T KNOW |
| | Technical organization | Is the object easy to manage from an architectural perspective? | YES |
| | Procedural Organization | Is the management of the object conducted according to a plan? | NO |

*Source*: own elaboration.

making it difficult to replicate or replace within the city's structure. Furthermore, its uniqueness is firmly embedded in the local environment, suggesting that its demolition would be accompanied by a sense of loss. On the other hand, the *inimitability* analysis indicates that the functions assigned to the object (transportation infrastructure) are not inextricably linked to its architectural or social uniqueness. This implies that the building's exceptional character and its functional role exist as two independent aspects, and the railway station function itself could be performed in a different location.

In the area of *organizational* analysis, the results indicate a clear disconnect between the object's technical potential and the realm of its management and planning. From an architectural perspective, the station is perceived as easy to manage, suggesting that its structure does not pose a barrier to future renovation or modernization. This makes the building highly amenable to restoration efforts and ready for adaptation to new functions that extend beyond its original transportation purpose. The exploratory application of the framework highlights the station's current status as an unused facility. The lack of management conducted according to a defined plan, combined with the respondent's uncertainty regarding operational matters, points to a lack of a coherent

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management strategy, which currently prevents the effective utilization of the building's resources.

The summary of the results obtained through the WTP method (Table 4) allows for a precise determination of the objects' transformation potential and the respondent´s readiness to allocate financial resources for conservation efforts.

**Table 4**. Results of the WTP diagnostic questionnaire regarding the non-use value of the socialist modernist object

| Value Category | WTP declaration | Diagnostic Question |
|---|---|---|
| Existence value | 40 PLN | How much additional annual local tax would you be willing to contribute specifically to support this facility and preserve its original architectural character and presence in the city's landscape? |
| Option value | 20 PLN | How much additional annual local tax would you be willing to contribute to ensure this facility and its services provide an attractive option for people in the city? |
| Bequest value | 20 PLN | How much additional annual local tax would you be willing to contribute to guarantee that this site is preserved for future generations, including the implementation of legal protections to maintain the building in its original condition? |

*Source*: own elaboration.

The Willingness to Pay analysis revealed that the largest component of the object's non-use value is its *existence value*, estimated at 40 PLN in additional municipal tax per resident to support the facility's maintenance. Such a high *existence value* relative to other categories justifies measures aimed at permanently securing the building's presence within the urban landscape. However, this result does not impose restrictive conservation constraints; the priority is to preserve the general character and silhouette of the station as a recognizable landmark on the city map, while allowing for flexibility in terms of transforming its structure or architectural details. In turn, *option value* and *bequest value* reached equal levels of 20 PLN in additional municipal tax per resident, aimed at supporting the maintenance of the facility. These declared values also indicate support for the idea of preserving the building within the urban landscape, while emphasizing its significant potential. This potential stems equally from the possibility of repurposing the original function and establishing a new one, as well as from the need for a conservation-led restoration that respects its original functional and architectural characteristics.

## DISCUSSION

The illustrative case study indicates that the facility possesses the potential to generate a *temporary competitive advantage*. The findings primarily highlight concerns regarding the full utilization of the building's economic potential. This situation stems mainly from the current low capacity to generate financial profits and the lack of a coherent management strategy. This fact is likely a direct consequence of the station's prolonged vacancy, which limits its current ability to produce economic benefits despite its unique architectural features and deep social roots within the urban space.

Furthermore, the building exhibits low functional uniqueness, indicating a sufficient supply of substitute assets within the city structure. Consequently, the station's distinctiveness is derived from its architectural form and social significance rather than its utilitarian function. At a strategic management level, this allows for a complete transformation of the building's purpose and the introduction of entirely new functions.

Additionally, the analysis identifies operational and functional deficits in resource management that hinder the effective utilization of the facility. Notably, the current functional vacancy does not predetermine difficulties in future exploitation – the respondent indicated that the building's architectural style (socialist modernism) makes it a highly manageable asset, which serves as a significant advantage for its future commercialization. The respondent's declarations suggest support for undertaking protective measures regarding the facility. This finding

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reinforces the conclusions drawn from the VRIO analysis, confirming the building's deep territorial roots within the urban landscape and its significant cultural value. The high WTP for the maintenance of the object proves that the station is perceived not merely as an infrastructure element, but as a vital identity asset whose preservation enjoys clear public support. This indicates that the primary motivation for supporting the facility is its visual and symbolic presence in the urban landscape. The station functions predominantly as a landmark. It can therefore be concluded that the high level of public approval for protective measures (evident across all mentioned management scenarios) creates favourable conditions for implementing initiatives that could transform the building's cultural potential into a strategic asset.

## CONCLUSIONS

The aim of this article was to explore the applicability of an integrated analytical framework for assessing the strategic potential of dissonant cultural heritage, taking into account both use and non-use values in the process of valuation. Although the analysis conducted in this study is based on a case study approach, the illustrative case study indicates the potential for applicability of the proposed methodological framework for broader applications extending beyond the analysis of a single object. The structure of the method allows for its easy extension to a wider group of heritage stakeholders (e.g. investors, non-governmental organizations, and various public administration bodies), which contributes to potential applicability across broader heritage contexts.

The primary outcome of applying this analytical tool is the identification of the Total Economic Value (TEV) of cultural heritage resources. As noted by Monika Murzyn-Kupisz (2010, pp. 63–64), studies aimed at assessing the value of cultural heritage enable the identification of the significance and potential of resources in building the territorial capital of cities. Consequently, such research contributes to redefining heritage as a strategic resource which, if properly recognized and managed, can enhance both the competitiveness and identity of cities (Murzyn-Kupisz et al., 2022, pp. 22–23).

Owing to its comprehensive character, the proposed method has practical applications that support the valuation of cultural heritage. This approach facilitates the objectification of decision-making processes in strategic planning and enables the precise identification of investment priorities through the alignment of building characteristics with the anticipated social mandate (i.e. stakeholders' willingness to bear the costs of heritage preservation under different management scenarios). According to the authors, the method is particularly useful in the valuation of resources which, due to their controversial nature, are difficult to assess using standard market-based methods, making it an appropriate tool for estimating the value of dissonant cultural heritage.

At the same time, despite its conceptual and practical potential, the proposed framework should be regarded as a preliminary model that requires further empirical verification and methodological refinement. The study has several limitations that should be acknowledged. First, the empirical application of the framework was intentionally limited to a single purposively selected stakeholder and therefore does not provide statistically representative results. The purpose of the case study was exploratory and illustrative rather than inferential. Second, the proposed framework requires further testing involving broader stakeholder groups and comparative case studies in order to evaluate its wider applicability across different categories of dissonant heritage.

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