

## Preserving Historic Windows Critical to Obtaining Tax Credit

By Robert J. Verrier



It seems that the challenge of repairing and refurbishing or replacing existing windows is inevitably among the central issues of every certified historic tax credit project. It has been true since the program was established in 1976, when the National Park Service was charged with the task of determining whether the renovation of a historic structure qualifies as a certified historic renovation. Much of the original character of a building resides

in its windows, so it's no wonder the park service is so particular about their preservation, techniques of renovation and, if necessary, their replacement. Getting it right can mean the difference between obtaining or losing a historic tax credit. Because a federal historic tax credit is worth 20 percent of the qualified cost of the renovation, and given that most real estate developments count on the syndication of this tax credit as key to the economic feasibility of the renovation of a historic project, making sure the windows meet the Secretary of Interiors Standards for Rehabilitation is essential.

"Windows always have been and remain a critical part of the certified historic tax credit application process," said Taya Dixon, a historic consultant with Epsilon Assoc. of Maynard, a firm that has completed numerous successful tax credit applications. "It used to be that if it was determined that the original historic windows were missing or too far gone, it was often necessary to replace them in kind with new single-glazed wood windows to match and interior storms behind. In recent years, advances in the aluminum window manufacturing industry have made aluminum replacement windows a more acceptable component of a federal historic tax credit application for large projects."

Original wood windows in particular have become a preservation hot button. In 2006, Preservation Massachusetts, a statewide nonprofit historic preservation organization dedicated to preserving the state's historic and cultural heritage, included original wood windows on its "10 Most Endangered Historic Resources" list.

"In my experience, the National Park Service looks most critically at dimensional issues when it comes to replacement windows," agreed Michael Binette, partner at The Architectural Team of Chelsea, a firm that has been the renovation architect for more than 150 certified historic renovation projects. Binette, a contributing editor to RS Means' "Historic Preservation Project Planning & Estimating," a professional textbook, is intimately acquainted with the technical aspects of renovating historic buildings from a practical cost and real estate development perspective.

According to Binette, maintaining the original window profiles and depth of each section is crucial to maintaining the original character of the window. "But it is difficult to do given the requirements of meeting

the energy code," he said. Modern energy codes require insulating glass, double panes that essentially double the weight of the window. "All of the structural elements of the window tend to get bigger and thicker. In addition, very large windows become hard to open and close."

Binette was the architect for a recent development in New Bedford in which the original windows were five feet wide and 12 feet tall. After years of neglect, the original windows were unsalvageable and replaced with new aluminum windows with profiles and configurations to match the original. "The original single-glazed windows would have been hard to operate, let alone double-glazed insulating windows. Luckily, we were able to work with the window manufacturer to develop extra heavy duty counter-balances to produce a satisfactory operation," he said.

### Construction Costs

But the whole issue of finding a suitable aluminum replacement is moot if it is determined that a significant percentage of the original windows can be saved. "In most cases today, if window replacement is being proposed, the National Park Service will require the developer to undertake a survey to determine what percentage of windows would be considered salvageable," said Dixon. "Each proposal is considered by the National Park Service on a case by case basis. We have found, for example, that window replacement in large commercial projects with many windows may be acceptable while a more intimate scale of project, such as a row house, may be required to repair and refurbish the original windows or replace in wood."

In cases where retention of the original wood window is required, the common solution is to repair the original window and install a new insulating glass window behind it as a storm window. A new storm window usually is aluminum, although alternate materials are possible. The maintenance and operational expenses of such a solution are high, however, since the developer is paying for both the labor-intensive repair of the original window and the cost of a replacement window.

"In a typical new construction job the windows might represent 2 or 3 percent of the total construction cost," according to Bruce Polishook, president of CWC Builders, a Newton-based construction company. "In a certified historic rehabilitation project in which you are using historic profile aluminum replacement windows that number might typically go up to 6 or 7 percent. But in those cases where you need to actually repair the existing windows and put a new insulated storm window behind, it might be 10 percent."

However, Polishook added, "it is less expensive than trying to retrofit the original single-glazed wood window by routing out each muntin and trying to replace each individual single glazed pane with insulating glass."

Even if restoring the original wood windows in a historic building costs 10 percent of the overall construction cost, most real estate developers find it still makes sense from an economic point of view if it means the difference between obtaining a tax credit or not. According to Paul Ferreira, managing principal of Blue Hawk Investments, "From a marketing point of view, a beautifully restored wood window is a marvelous asset."