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## HISTORIC TAX CREDIT TOOL BOX

# Historic Tax Credit Toolbox: Windows Make the Building



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**W**indows are one of the most important architectural features of a historic building.

Often, one can gauge the age of a building simply through examining its windows. Windows can be indicative of a place in time, a stylistic period, an architect's preference or a stage in the evolution of material manufacturing. In this article, we will break down how to navigate windows as part of a historic tax credit (HTC) development, as exemplified by the 1627 on the Strip project (Bernard Gloekler Building) in Pittsburgh's Strip District.

### Rehabilitating Historic Windows

Classifying, retaining, and repairing windows and their practical and ornamental features is one approach to addressing historic windows as part of an HTC project. The Secretary of the Interior's Standards for Rehabilitation (Standards) and the guidelines which accompany them emphasize consideration for the significance of original materials and features. As such, repairing and retaining said original materials and features wherever possible is preferred by the National Park

Service (NPS). When windows survive in a state of disrepair, the NPS may consider replacement with an appropriate window to be acceptable. In many cases, historic windows no longer survive and the NPS has general requirements for approaches to identifying suitable replacements.

Since windows are one of the most critical issues in any HTC development, the NPS has ample published guidance to inform an owner, but having a qualified project team is important to efficiently navigate the review process to avoid delays. Before the formulation of budgets, a qualified historic consultant should be engaged to guide the property through the window process; it is important to begin the process of identifying the window scope this early in the development, as windows present a significant expense and lead time for either repair or replacement.

continued on page 2

continued from page 1



Source: Heritage Consulting Group

**Before rehabilitation (shown left), existing windows of 1627 Penn in Pittsburgh were incompatible with residential use. Upon completion (shown right), 1627 Penn's historically-appropriate replacement windows increased the value of the building.**

Initial assessment of the windows usually begins with identifying whether the windows are, in fact, historic or establishing when the existing windows were replaced. Historic photographs can often inform whether the existing windows are historic. Absent documentation, a physical assessment is necessary. Determining the originality of windows involves many aspects, including observing the design and scale of the windows, their relationship to the scale, proportion, detailing and style of the subject building as well as confirming their materiality. If it is established that the windows are historic, the physical conditions must be evaluated to determine whether retention is possible or replacement is necessary. This evaluation consists of a thorough analysis of a window's structural members, and considers evidence of corrosion or rot, bowing/warping, alignment, operability and environmental contamination.

If existing windows on the subject historic building are determined to be historically significant, and survive in good condition, it is likely that the NPS will require them to be retained. If existing historic windows

survive in a state of deterioration and are beyond feasible repair, an appropriate replacement window must be identified and submitted to the state historic preservation office and NPS for review and approval as part of the Part 2 and amendment process. The reviewers generally require a near-exact match in terms of configuration, profile and dimension of the sash, frame and brick mold. In the event that existing non-historic windows are to be replaced, the replacement window should be designed using historical references to create as close of a match as possible.

Should there be no evidence to indicate the original appearance of the windows, the windows should be replaced with ones that are consistent in design with the time and style in which the building was constructed. Replacement of existing incompatible, non-historic windows with similarly incompatible new windows fails to meet the Standards and is not typically approved by the NPS. Documentary research may be required to determine the historic appearance of the windows in order to justify a proposed replacement window.

### 1627 on the Strip

Located at 1627 Penn Avenue within Pittsburgh's Strip District, the Bernard Gloekler Building is visible from both the adjacent Bedford Hill and Allegheny River. The building was constructed as a warehouse and commercial space for the Bernard Gloekler Company, which manufactured commercial kitchen equipment. Completed in 1908, the building is 10 stories tall, built of reinforced concrete and designed in the Commercial Style by Philadelphia architects Ballinger and Perot.

continued on page 3



continued from page 2

Developer Red Rocks Group rehabilitated the building for use as leasable commercial space on the first floor with residential apartments above.

At the start of the development, most of the existing window openings were infilled with modern concrete block and glass block windows, with modern aluminum tripartite windows also installed in areas. None of the existing fenestration before the start of the rehabilitation was original to the building. The existing windows and glass block were mostly in good condition, and were acceptable fenestration for the building's pre-rehabilitation use as storage and manufacturing space. However, the existing fenestration was not historically appropriate, and would also be incompatible with the proposed reuse as retail and residential space.

The proposed rehabilitation involved the reestablishment of the original window openings and the replacement of the modern windows. While replacing historic windows that are in good condition is not typically approved by the NPS, in circumstances where the existing windows are neither original nor historically appropriate, greater flexibility is allowed. Replacement windows, approved by the NPS, used modern materials to display an appearance consistent with the historic windows. To this end, evidence of the original appearance of the building and its windows was required. After extensive research, photographic evidence was uncovered which provided a clear view of the building's original appearance including the window configurations.

This historical evidence allowed for great accuracy in both design and measurement of the proposed replacement windows. As a result, the replacement windows installed on the primary elevation closely matched the appearance of the original windows. The new tripartite simulated multi-light aluminum-framed windows were installed to closely match the

configuration illustrated in the historic photos and brought the building closer to its original appearance. At the low-visibility secondary elevations, where no historical evidence existed to indicate a historic appearance, the replacement windows were simplified; a typical treatment for buildings of the era. The rehabilitation of the Bernard Gloekler Building took 19 months to complete, at an expense of \$20.1 million. The project successfully secured HTCs and added 78 residential units to the Strip District.

1627 on the Strip exemplifies how window rehabilitation adds value to a historic building. In terms of aesthetics, the rehabilitated building became more valuable simply due to its increased attractiveness; drawing increased attention to the design and craftsmanship of the whole building. The rehabilitated historic appearance increases the building's value as a piece of real estate, providing highly marketable views for residential and commercial tenants. Value is also gained in the costs saved by using modern energy-efficient windows.

At the opposite end of the spectrum, value can be lost if consideration toward windows is not heeded in a rehabilitation project. Incompatible replacement windows can potentially destroy a building's architectural and historic integrity, thus eliminating the opportunity to secure HTCs. Dedicated historical research and thoughtful consideration of manufacturers, products, and techniques is what differentiates a seamless and compatible blend of old and new, from a hodgepodge of incompatible components.

### Conclusion

When assessing the value of a historic building and when considering investing in rehabilitating a historic building, windows are one of the most important variables. This was the case with the rehabilitation of 1627 on the Strip. The successful rehabilitation added 78 residential units to Pittsburgh's Strip District and brought back the building's more marketable historic

continued on page 4

continued from page 3

appearance, which had not been seen in decades. The proposed work met the Secretary of Interior’s Standards and was largely without issue.

Documentary evidence informed the design of the new windows that were historically compatible and fulfilled the requirements of the building’s new residential and retail uses. Consultation with the project team at the beginning of the project enabled the window scope to be fully developed and approved by the NPS early in

the process, preventing delays in the project. A strong working relationship among the developer, historic consultant and design team was critical in nailing down the proposed window treatment and manufacturer to ensure timely review and approval to minimize any delays in window lead time and keep construction on schedule. ❖

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*Cindy Hamilton is a vice president of Heritage Consulting Group.*

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