

# Financial Incentives for Historic Buildings

Libertyville

December 3, 2025

Anthony Rubano

Illinois State Historic Preservation Office

Illinois Department of Natural Resources

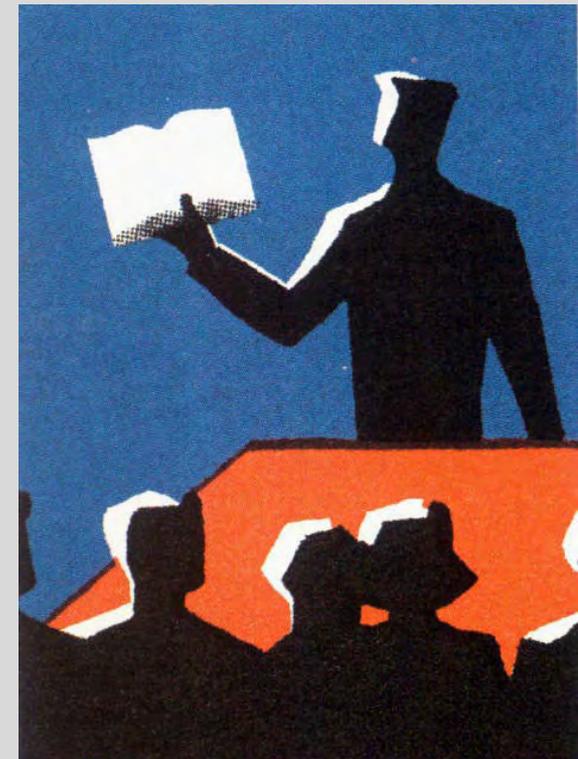
Tanner Souvenir Co., New-York No. 104

*View of Milwaukee Avenue, Libertyville, Looking North*



# Agenda

- What's the "SHPO"?
- Incentives for existing buildings
  - 50% federal tax credit
- Incentives for historic buildings
  - Property Tax Assessment Freeze Program
  - 20% federal historic tax credit
  - 25% Illinois tax credit
- Standards for Rehabilitation



# Illinois Department of Natural Resources

“To manage, conserve and protect Illinois’ natural, recreational and cultural resources, further the public's understanding and appreciation of those resources, and promote the education, science and public safety of Illinois' natural resources for present and future generations.”

- **State Historic Preservation Office**
  - Archaeology
  - Certified Local Government Program
  - Cultural Resource Protection
  - Financial Incentives
  - National Register of Historic Places



“Not *that* one—we’ll have the Historical Society after us”



“Not *that* one—we’ll have the Historical Society after us.”

# Illinois Department of Natural Resources

## Architecture and Tax Incentives Staff

Anna Margaret Barris, Project Reviewer

Darius Bryjka, Project Reviewer

Anthony Rubano, DSHPO, Project Reviewer



## When does SHPO review occur?

Only projects that receive state or federal actions must be reviewed by SHPO to determine whether any historic resources will be affected (i.e., whether they meet the Secretary of the Interior's Standards for Rehabilitation):

- Funds or grants
- Incentives (i.e., historic income tax credits)
- Licenses (i.e., for a new bank)
- Permits (i.e., a cell tower or sewage plant)

## Income Tax Credits

- Credit (not a deduction) to owners' federal or state income taxes owed or to future tax liabilities
- Owners may be individuals or businesses
- Owners must pay income taxes
- Worth a percentage of the renovation cost
  - For example, under the 20% tax credit:  
\$100K project = \$20K of credit

## Federal Tax Credits for Existing Buildings

- 50% Disabled Access Tax Credit (IRS form 8826)
  - For small businesses in existing buildings
  - For handicap accessibility improvements
  - Ramps, restrooms, elevators, sidewalks or walkways, and the redesign of entries and interior circulation
  - Work must meet current ADA Standards
  - Eligible expenditures between \$250 and \$10,250
  - Maximum credit of \$5,000 per year
  - Can be taken annually
  - Administered entirely by the IRS

# Financial Incentives for Historic Buildings

- Property Tax Assessment Freeze
- 20% Federal Rehabilitation Tax Credit (F-HTC)
- 25% River Edge Historic Tax Credit (RE-HTC)
- 25% Illinois Historic Preservation Tax Credit (IL-HTC)



## Financial Incentives for Historic Buildings

- Property Tax Assessment Freeze
- 20% Federal Rehabilitation Tax Credit (F-HTC)
- 25% River Edge Historic Tax Credit (RE-HTC)
- 25% Illinois Historic Preservation Tax Credit (IL-HTC)

Must meet four criteria:

1. Significance
2. Use
3. Budget
4. Work

## Property Tax Assessment Freeze

- <https://dnrhistoric.illinois.gov/preserve/taxfreeze.html>
- Freezes assessed value for 8 years
- Then steps up 25% for 4 years to the property's current assessed value.

*Example:* Assessed value before the freeze is \$100K, current assessed value is \$200K

- Years 1-8: \$100K
- Year 9: \$125K
- Year 10: \$150K
- Year 11: \$175K
- Year 12: \$200K



# Property Tax Assessment Freeze

Four criteria:

1. Significance: Certified historic building
2. Use: Owner-occupied housing
3. Budget: “Substantial Rehabilitation” (expenditure)
4. Work: Must meet the Standards



# 1. Significance: Certified Historic Building

- Individually listed on the National Register, or
- Contributing building within a National Register historic district, or
- Landmarks and contributing buildings within landmark districts in municipalities whose HP ordinances have been approved for the freeze
  - Libertyville's has not



# Libertyville's Certified Historic Buildings for tax freeze

- 9 National Register properties (individually listed)
- 1 National Register Historic District
  - Downtown HD
- ~~4 local landmarks~~
  - ~~Cook House~~
  - ~~David Adler Estate~~
  - ~~Proctor Building~~
  - ~~210 Lake Street~~
- ~~1 local historic district~~
  - ~~Downtown HD~~



## 2. Use: Owner-Occupied Housing

- Post-rehab use, not historic use:
  - Single family house
  - Building with up to 6 units, if owner lives in one
  - Condominium building
  - Co-op building



### 3. Budget: “Substantial Rehabilitation”

- Must spend > 25% of the Assessor’s “fair cash value” of property within 24 months
  - Extensions are possible
  - Can push up to 24 months into the past for a start date of 48 months ago
- Qualified rehabilitation expenditures (QREs):
  - Architectural and construction costs
  - Additions and depreciable soft costs
  - Not purchase price or landscaping

#### 4. Work: Must meet the *Secretary of the Interior's Standards for Rehabilitation*

- Preserve existing, significant, historic features and materials, on both the exterior and interior
- Does not require restoring a building or its features to their original appearance
- Non-historic features may be retained or removed, if desired
- New, compatible alterations or additions may be added



# Property Tax Assessment Freeze

Can you flip? **YES.**

- Developer fills out Parts 1 & 2
- After rehab, developer provide buyer with all Part 3 information
- Buyer (i.e., first “owner-occupant”) submits Part 3 and obtains freeze

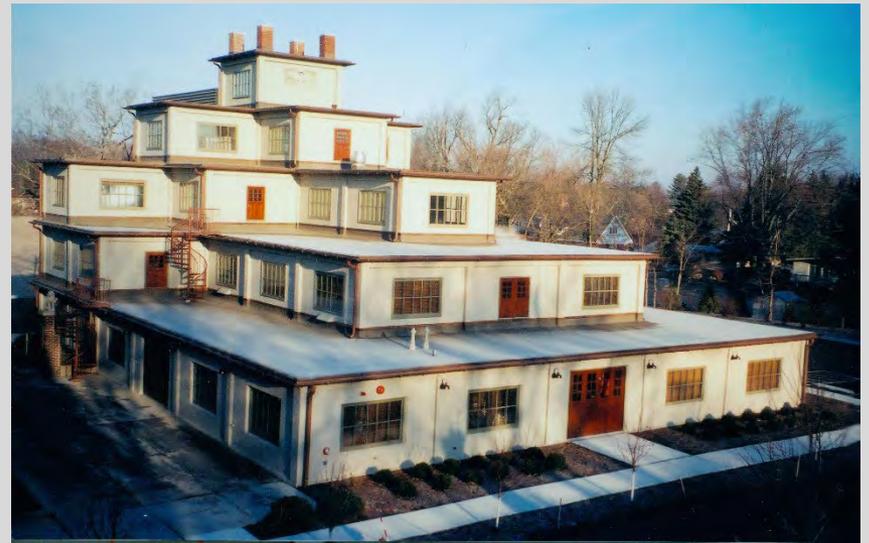


## 20% Federal Rehabilitation Tax Credit (F-HTC)

<https://dnrhistoric.illinois.gov/preserve/taxcredits.html>

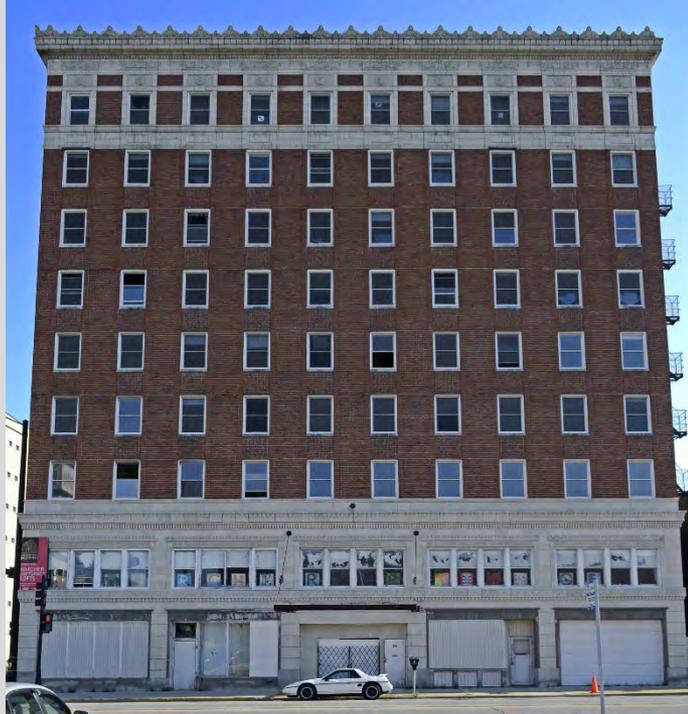
Four criteria:

1. Significance: Certified historic building
2. Use: Income-producing property
3. Budget: “Substantial rehabilitation” (expenditure)
4. Work: Must meet the Standards



# 1. Significance: Certified Historic Building

- Individually listed on the National Register, or
- Contributing within a National Register historic district or a local historic district certified by the National Park Service (NPS)



# Libertyville's Certified Historic Buildings for tax freeze

- 9 National Register properties (individually listed)
- 1 National Register Historic District
  - Downtown HD



## 2. Use: Income Producing Property

- Post-rehab use, not historic use:
  - commercial
  - hotel
  - office
  - industrial
  - agricultural
  - rental residential



### 3. Budget: “Substantial Rehabilitation”

- Owner must spend \$5,000 or the “Adjusted Basis,” whichever is larger, within:
  - 24-month period, or
  - 60-month period for pre-approved phased projects
- **Adjusted Basis**  $\approx$  purchase price – land value – annual depreciation + depreciated capital improvements
- Qualified rehabilitation expenditures (QREs):
  - Architectural and construction costs
  - Depreciable soft costs
  - Not purchase price, new additions, or site work

#### 4. Work: Must meet the *Secretary of the Interior's Standards for Rehabilitation*

- Preserve existing significant historic features and materials, on both the exterior and interior
- Does not require restoring a building or its features to their original appearance
- Non-historic features may be retained or removed, if desired
- New, compatible alterations or additions may be added
  - New additions outside the existing building envelope are not eligible for the credit

# 3-Part Application Process

- Part 1: Is it historic?
- Part 2: What will you do?
- Part 3: What did you do?



NPS Form 10-168a (Rev. 6/2023)  
 National Park Service  
 OMB Control No. 1024-0009

### HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 – EVALUATION OF SIGNIFICANCE

Instructions: This page must bear the applicant's original signature and must be dated. The information on this page is based on the descriptions in this application form. In the event of any discrepancy between the information on this page and the supplementary material submitted with it (such as architectural plans, drawings and specifications), the supplementary material shall take precedence. A copy of this form will be provided to the Internal Revenue Service.

1. **Historic Property Name**  
 Street \_\_\_\_\_ County \_\_\_\_\_  
 City \_\_\_\_\_  
 Name of Historic District or National Register property \_\_\_\_\_  
 National Register district \_\_\_\_\_ certified state or local district \_\_\_\_\_

2. **Nature of Request** (check only one box)  
 certification that the building contributes to the significance of the above-named historic district  
 certification that the building does not contribute to the significance of the above-named historic district  
 preliminary determination for individual listing in the National Register  
 preliminary determination that a building located within a potential historic district contributes to the significance of the district  
 preliminary determination that a building outside the period or area of significance of a historic district contributes to the significance of the district

3. **Project Contact** (if different from applicant)  
 Name \_\_\_\_\_ City \_\_\_\_\_  
 Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

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NPS Form 10-168a (Rev. 6/2023)  
 National Park Service  
 OMB Control No. 1024-0009

### HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 2 – DESCRIPTION OF REHABILITATION

Instructions: This page must bear the applicant's original signature and must be dated. The information on this page is based on the descriptions in this application form. In the event of any discrepancy between the information on this page and the supplementary material submitted with it (such as architectural plans, drawings and specifications), the supplementary material shall take precedence. A copy of this form will be provided to the Internal Revenue Service.

1. **Historic Property Name**  
 Street \_\_\_\_\_ County \_\_\_\_\_  
 City \_\_\_\_\_  
 Name of Historic District or National Register property \_\_\_\_\_  
 Listed individually in the National Register of Historic Places: date of listing \_\_\_\_\_  
 Located in a Registered Historic District: name of district \_\_\_\_\_ Date submitted \_\_\_\_\_  
 Part 1 – Evaluation of Significance submitted?  Yes  No

2. **Project Data** (for phased projects, data entered in this section must be totals for entire project)  
 Date of building \_\_\_\_\_ Estimated total rehab \_\_\_\_\_  
 Number of buildings in project \_\_\_\_\_ Floor area before / after rehab \_\_\_\_\_  
 Start date (estimated) \_\_\_\_\_ Use(s) before / after rehab \_\_\_\_\_  
 Completion date (estimated) \_\_\_\_\_ of \_\_\_\_\_ phases \_\_\_\_\_ Number of housing units before/after rehab \_\_\_\_\_  
 Application includes phase(s) \_\_\_\_\_ Number of low/moderate rehab \_\_\_\_\_  
 Intend to apply the (IRS 60-month measuring period for the purposes of substantial) rehab \_\_\_\_\_  
 (if different from applicant) \_\_\_\_\_ City \_\_\_\_\_  
 Email Address \_\_\_\_\_

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NPS Form 10-168a (Rev. 6/2023)  
 National Park Service  
 OMB Control No. 1024-0009

### HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK

Instructions: This page must bear the applicant's original signature and must be dated.

1. **Historic Property Name**  
 Street \_\_\_\_\_ County \_\_\_\_\_  
 City \_\_\_\_\_  
 Is property a certified historic structure?  Yes  No If yes, date of NPS certification \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 OR date of National Register listing \_\_\_\_\_

2. **Project Data**  
 Project start date \_\_\_\_\_  
 Estimated rehabilitation costs (ORE) \_\_\_\_\_  
 Number of housing units before/after rehabilitation \_\_\_\_\_  
 Project completed and building placed in service date \_\_\_\_\_  
 Total estimated costs (ORE plus non-ORE) \_\_\_\_\_  
 Number of low/moderate housing units before/after rehabilitation \_\_\_\_\_

3. **Project Contact** (if different from applicant)  
 Name \_\_\_\_\_ Company \_\_\_\_\_  
 Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
 Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

4. **Applicant** (List all additional owners on next page.)  
 I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I am the owner of the above-described property. I have checked this box to attest that the fee simple owner is aware of the action I am taking and that the fee simple owner has authorized me to execute this application. I understand that knowing and voluntary consent of the fee simple owner is required for the application to be processed. If the fee simple owner is not the applicant, a copy of a written statement (a) either is attached to this application or (b) meets the requirements of 36 CFR § 67.3(a)(1) (2011).  
 I have checked this box to attest that the fee simple owner is aware of the action I am taking and that the fee simple owner has authorized me to execute this application. I understand that knowing and voluntary consent of the fee simple owner is required for the application to be processed. If the fee simple owner is not the applicant, a copy of a written statement (a) either is attached to this application or (b) meets the requirements of 36 CFR § 67.3(a)(1) (2011).  
 I have checked this box to attest that the fee simple owner is aware of the action I am taking and that the fee simple owner has authorized me to execute this application. I understand that knowing and voluntary consent of the fee simple owner is required for the application to be processed. If the fee simple owner is not the applicant, a copy of a written statement (a) either is attached to this application or (b) meets the requirements of 36 CFR § 67.3(a)(1) (2011).

## 3-Part Application Process

- Contact SHPO
- Email SHPO Parts 1 and 2, 'before' photos, and drawings
- SHPO will review and may request additional info
- SHPO will likely conduct a site visit
- SHPO will submit material to the NPS
- Complete the project per approved Part 2
- Contact SHPO if any changes along the way
- Email SHPO Part 3 and 'after' photos
- SHPO will submit material to the NPS

## Additional Provisions

- Sliding review fee based on budget, charged by NPS
  - No fee for projects with costs up to \$80,000
  - Fee between \$845 and \$6,500 for larger projects
- Claiming of credits must be spread out over 5 years
- Owner must retain the building for 5 years or return a pro-rated portion of the credits



## 20% Federal Rehabilitation Tax Credit

Can you flip? No.

- Must retain building for 5 years or return a pro-rated portion of credits
- Credits can't be “sold” but can be syndicated
- Free to sell after 5-year recapture period concludes



## 25% River Edge Historic Tax Credit (RE-HTC)

- <https://dnrhistoric.illinois.gov/preserve/iHPA-tpc.html>
- Began in 2012, extended through Dec. 31, 2028
- Building must be historic and within a “River Edge Redevelopment Zone”
- Currently seven certified RERZs: Aurora, E. St. Louis, Elgin, Peoria, Quincy, Rock Island, and Rockford
- No recapture (unlike F-HTC)
- State credit can be carried forward 5 years
- Otherwise, same rules and review as F-HTC
- SHPO administration with simple 2-part application

## 25% Illinois Historic Preservation Tax Credit (IL-HTC)

- For historic buildings not in RERZ
- <https://dnrhistoric.illinois.gov/preserve/statecredit.html>
- Began 1/1/2019, extended through 12/31/2028
- Max \$25,000,000 in annual credit allocations
- Max \$3,000,000 credit per-project
- Competitive allocation process
- 5-year recapture, like F-HTC
- State credit can be carried forward 10 years
- Otherwise, same rules and review as F-HTC
- SHPO administration with a 3-part allocation application and a 1-part credit application

## 25% Illinois Historic Preservation Tax Credit (IL-HTC)

- Allocated by SHPO twice per year based on:
  - Date and time of application receipt
  - Number of priorities met
    1. Border county
    2. Government ownership
    3. Census tract
    4. Not-for-profit
    5. Disaster declaration



## 25% Illinois Historic Preservation Tax Credit (IL-HTC)

- Each application round consists of 3 parts:
  - **S-1**—virtual application workshop
  - **S-2**—determines order in queue
  - **S-3**—determines priorities met and allocation amount
- All 3 parts must be completed in order to be placed in queue for allocation
- Projects must have F-HTC Part 2 approved by NPS prior to S-1 workshop

## 2026 IL-HTC Application Dates:

- Round 1 2026 (\$12.5 million in available allocations)
  - **S-1** virtual workshop:
    - Wednesday, February 18, 2026, 1:30 pm
  - **S-2** online application:
    - Wednesday, February 25, 2026, 10:00 am
  - **S-3** electronic application:
    - Due by Wednesday, March 11, 2026, 5:00 pm

## Additional IL-HTC provisions

- Required cost certification by independent CPA
- Issuance fee of 2% of credit amount
- Credits can't be "sold" but can be syndicated



# IL-HTC Application

- “Certification of Qualified Rehabilitation Expenditures”
  - Certifies final rehab period and costs
  - Signed by owner and independent CPA

Rev. 6/23

THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES  
ILLINOIS HISTORIC PRESERVATION TAX-CREDIT PROGRAM

**CERTIFICATION OF QUALIFIED REHABILITATION EXPENDITURES**

FEDERAL PROJECT NUMBER \_\_\_\_\_ DATE OF NPS CERTIFICATION OF PART 3 \_\_\_\_\_

1. **Name of property** \_\_\_\_\_ County \_\_\_\_\_ Zip \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_

2. **Owner**  
I hereby attest that all information contained in this application, including the documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation and other data required to verify application information.

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Organization \_\_\_\_\_ FEIN \_\_\_\_\_  
City \_\_\_\_\_  
Email \_\_\_\_\_

\$ \_\_\_\_\_  
\$ \_\_\_\_\_

# IL-HTC additional provisions

- Must apply for F-HTC

Three overlapping forms from the National Park Service. The top form is titled "HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 - EVALUATION OF SIGNIFICANCE". The middle form is titled "HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 2 - DESCRIPTION OF REHABILITATION". The bottom form is titled "HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 3 - REQUEST FOR CERTIFICATION OF COMPLETED WORK". Each form includes the National Park Service arrowhead logo and various fields for project information.A form from the Illinois Department of Natural Resources titled "THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES ILLINOIS HISTORIC PRESERVATION TAX-CREDIT PROGRAM CERTIFICATION OF QUALIFIED REHABILITATION EXPENDITURES". The form includes fields for "FEDERAL PROJECT NUMBER", "COUNTY", "DATE OF NPS CERTIFICATION OF PART 3", "Name of property", "Owner", "Name", "Organization", "Street", "City", "State", "Zip", "Phone", "Signature", "FEIN", "City", "Email", and "Date". It also contains a statement: "I hereby attest that all information contained in this application, including the documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation and other data required to verify application information."

## Layering of Tax Credits

- 20% F-HTC + 25% IL-HTC
- New Market Tax Credits
  - 39% Tax Credit
  - Location in a low-income census tract
- Low-Income Housing Tax Credits (LIHTC)
  - Credit based on dollars spent to construct or rehab qualified, low-income housing
  - Credit received in exchange for long-term commitment to maintain rents at “affordable” level
  - LIHTC equity typically supports 50-70% of total development costs

# The Secretary of the Interior's Standards for the Rehabilitation

- Retain and repair the materials, elements, and spaces that give a property its historic character.
- They do not seek to freeze a property in time.

## Rehabilitation as a Treatment

**Rehabilitation** is defined as the act or process of making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical, cultural, or architectural values.

[Standards for Preservation](#)

[Standards for Rehabilitation](#)

[Standards for Rehabilitation](#)  
(for historic tax credit projects)

[Standards for Restoration](#)

[Standards for Reconstruction](#)

[History of the Standards](#)

[Guidelines for the Treatment of Historic Properties](#)

[Guidelines for the Treatment of Cultural Landscapes](#)

[Guidelines for Rehabilitating Historic Buildings](#)

[Guidelines on Sustainability](#)

[Guidelines on Flood Adaptation for Rehabilitating Historic Buildings](#)



## Standards for Rehabilitation

**Please note:** For the Historic Preservation Tax Incentives Program use the Standards for Rehabilitation that are codified separately in 36 CFR 67 and are regulatory for the review of rehabilitation work for that program.

The Standards will be applied taking into consideration the economic and technical feasibility of each project.

1. A property will be used as it was historically or be given a new use that requires minimal change to its distinctive materials, features, spaces and spatial relationships.
2. The historic character of a property will be retained and preserved. The removal of distinctive materials or alteration of features, spaces and spatial relationships that characterize a property will be avoided.
3. Each property will be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development, such as adding conjectural features or elements from other historic properties, will not be undertaken.
4. Changes to a property that have acquired historic significance in their own right will be retained and preserved.
5. Distinctive materials, features, finishes and construction techniques or examples of craftsmanship that characterize a property will be preserved.
6. Deteriorated historic features will be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature will match the old in design, color, texture and, where possible, materials. Replacement of missing features will be substantiated by documentary and physical evidence.
7. Chemical or physical treatments, if appropriate, will be undertaken using the gentlest means possible. Treatments that cause damage to historic materials will not be used.
8. Archeological resources will be protected and preserved in place. If such resources must be disturbed, mitigation measures will be undertaken.
9. New additions, exterior alterations or related new construction will not destroy historic materials, features and spatial relationships that characterize the property. The new work will be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.
10. New additions and adjacent or related new construction will be undertaken in such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



# Rehabilitation

- Identify what's historic and significant
- Keep that, and everything else can be sensitively changed



# Standard 1

- Find a compatible use
  - Historic use
  - New use
- Illinois State Bank of Quincy
  - Office building into hotel



## Standard 2

- Identify and preserve elements that define the resource's historic character.
  - Macro to micro
  - Site to building
  - Exterior to interior



## Standard 2

- Exterior
  - Better materials
  - Finer details
- “Primary elevations”
- May not be just the front
- Visibility plus elaboration
- “Secondary” and “tertiary” elevations can mean more design options are available



## Standard 2

- Significant elements must be retained and repaired
- Even if it's the only thing left



## Standard 2

- Site, landscape, and humble elements can be significant and, therefore, “primary”



## Standard 2

- Interior
  - Better materials
  - Finer details
- More public = “primary”
- Retain corridors
- Can change non-primary spaces and elements, if desired



## Standard 3

- Recognize and respect your resource's history
- Authenticity
- Don't expose brick
  - Can keep if already exposed



## Standard 3

- Recognize and respect your resource's history.
- Authenticity
- Don't add conjectural features from another time.



# Standard 4

- Respect changes that have become significant
- Think “historic,” not “original”



ILLINOIS STATE BANK OF QUINCY  
SECOND FLOOR ADDITION OVER DRIVE-IN SERVICE

SCHEDULE OF DRAWINGS

SH-NO	ARCHITECTURAL	SH-NO	ELECTRICAL	SH-NO	HEATING AND AIR-CONDITIONING
A-1	GROUND FLOOR PLAN	E-1	ELECTRICAL - GROUND FLOOR PLAN	HBA-1	HEATING AND AIR-CONDITIONING - GROUND FLOOR PLAN
A-2	SECOND FLOOR PLAN	E-2	ELECTRICAL - SECOND FLOOR PLAN	HBA-2	HEATING AND AIR-CONDITIONING - SECOND FLOOR PLAN
A-3	EXTERIOR ELEVATION				
A-4	EXTERIOR ELEVATION AND SECTION ELEVATION				
A-5	SECTION AND WINDOW ELEVATIONS				
A-6	ROOF PLAN AND DETAILS				
A-7	CROSS SECTION AND DETAILS				
A-8	MECHANICAL ROOM PLAN				
A-9	MECHANICAL ROOM DETAILS				
A-10	FOUNDATION PLAN				
A-11	FOUNDATION DETAILS				
A-12	GROUND FLOOR STRUCTURAL FRAMING				
A-13	ROOF STRUCTURAL FRAMING				
A-14	STRUCTURAL - CROSS SECTION				
A-15	STRUCTURAL - CROSS SECTION				
A-16	PLAN OF EXISTING SET				
A-17	ELEVATION OF EXISTING BUILDING				

JOHN A. BENYA ARCHITECT 326 MAINE STREET QUINCY ILLINOIS SET NO. 13

## Standard 4

- Respect changes that have become significant
- Authenticity



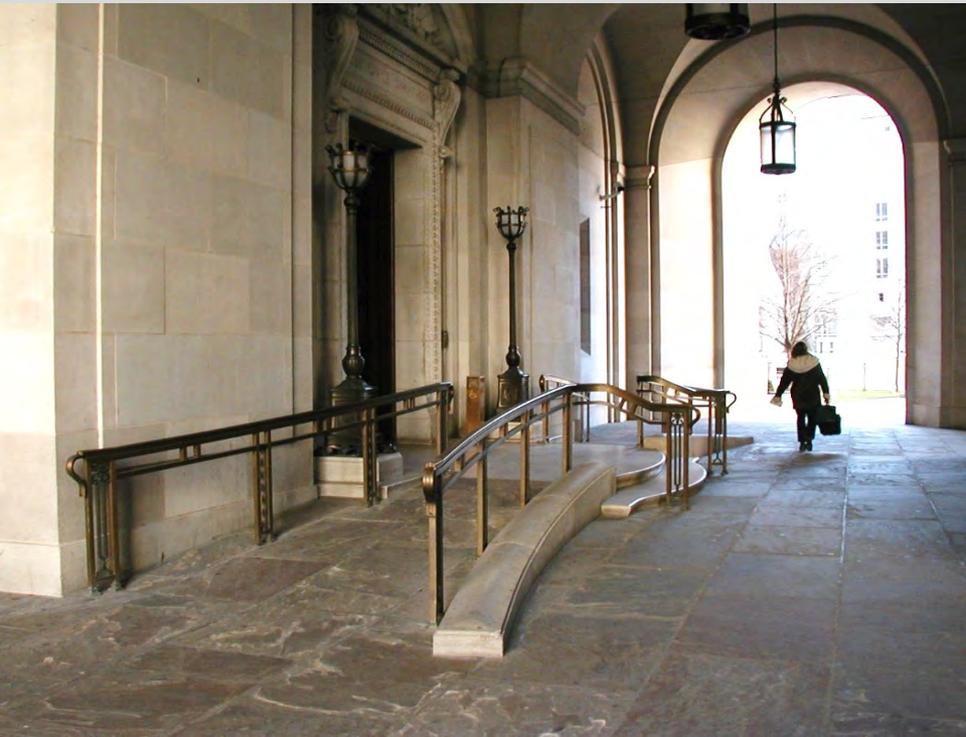
## Standard 5

- Preserve distinctive elements (aka “character-defining elements”)
  - Finishes
  - Features
  - Construction techniques
  - Craftsmanship



## Standard 5

- Historic entry and stairs retained but made accessible
- Fieldhouse retained stage, proscenium, ceiling, trim, floor, though now used for gymnastics



## Standard 5

- Preserve distinctive elements
- Historic Blumcraft railing
  - Added Plexiglas panels for code compliance



## Standard 5

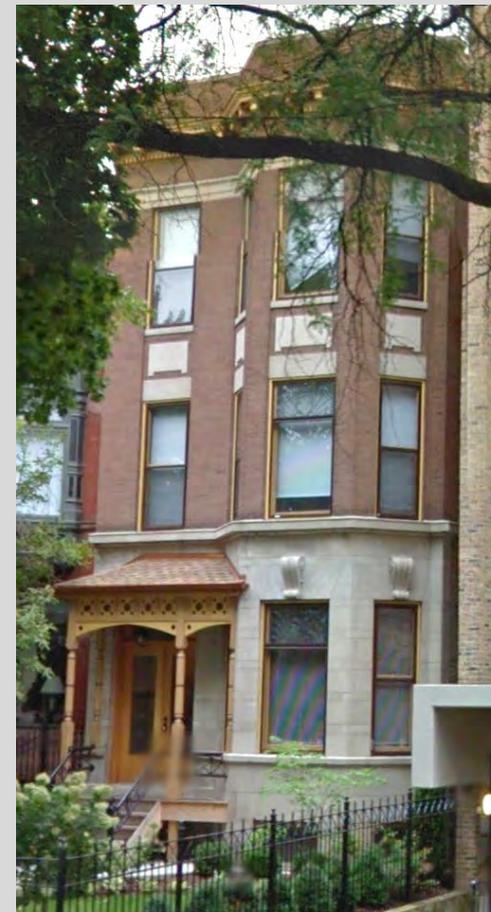
- Historic windows on primary facades must be retained
- Add interior or exterior storm windows, if desired



## Standard 6

- If significant, repair rather than replace
- When beyond repair, replace accurately
- Not required to reconstruct missing features
- If missing features are reconstructed, must be done accurately.

New compatible porch



## Standard 6

- Repairs and replacements must be done accurately



## Standard 7

- Clean with gentlest means possible
- Do not damage historic material
- No grit blasting



## Standard 8

- Protect archaeological resources
- If it must be disturbed, mitigate



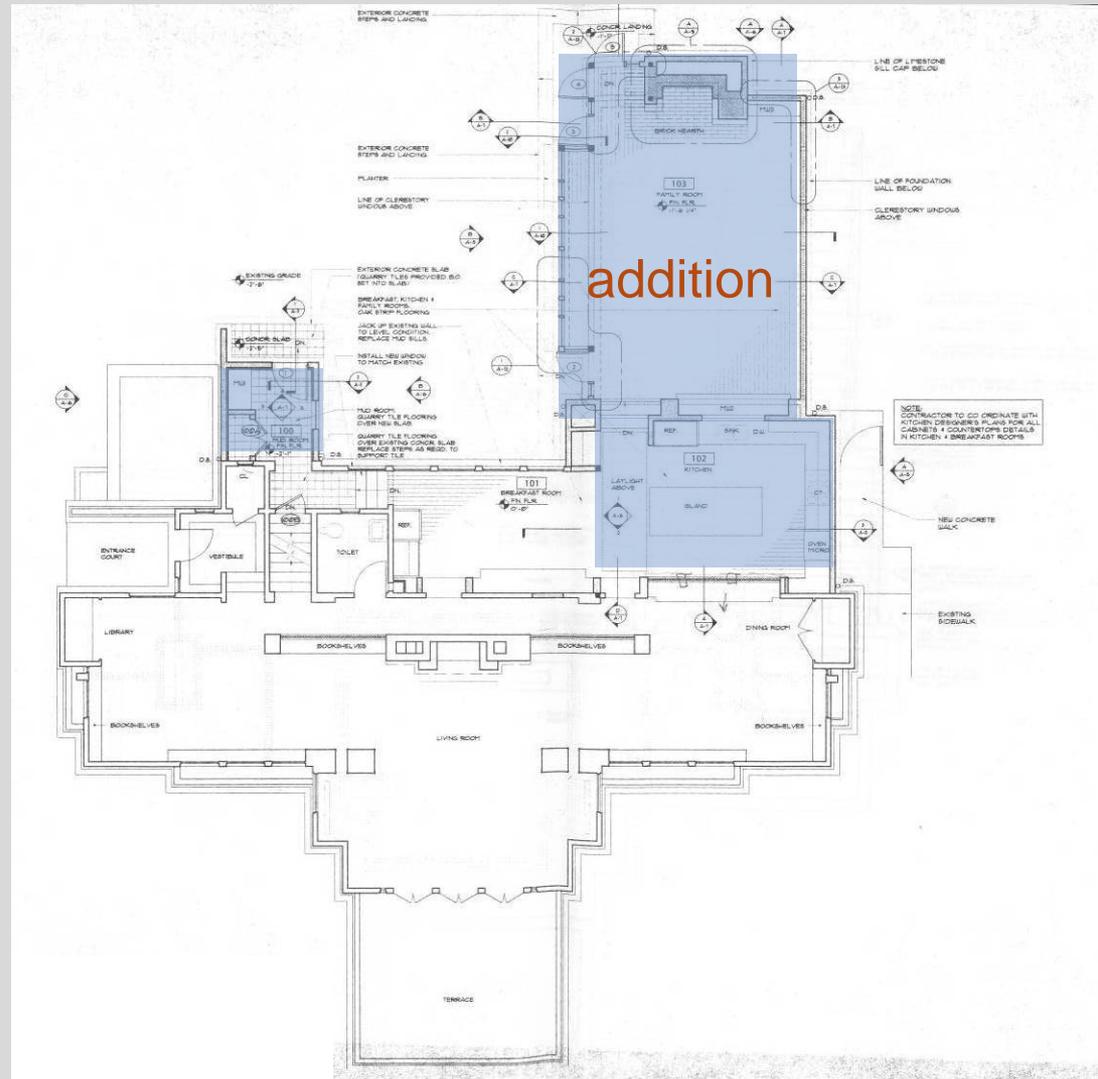
## Standard 9

- Additions and new construction must not destroy character-defining elements
- New work must be compatible



# Standard 9

- New work must be compatible
  - Location
  - Massing
  - Material
  - Rhythm



## Standard 10

- Additions and new work must be reversible
- Additive alterations, not subtractive
- Kitchen sensitively added to a second parlor



## Tip #1:

Talk to us long before construction starts



## Tip #2:

Consult an accountant, if you are interested in tax credits





Questions?

Anthony Rubano  
State Historic Preservation Office  
Department of Natural Resources  
anthony.rubano@illinois.gov

<https://dnrhistoric.illinois.gov/preserve/funding.html>