

CLASS 6b TAX INCENTIVE

Board Meeting	July 16, 2026	Board Item Number	26-1841												
Action Requested	Class 6b purchase for value vacant for less than 12 months and substantial rehabilitation														
Name of Applicant	Klikow Family Investments LLC														
LLC Members	Kowal, Krzysztof, manager														
Applicant Contact	Chris Kowal, 815-272-1642,														
Attorney Contact	Zachary A. Kafitz, Sarnoff & Baccash, 312-782-8310														
Address of the Project	2490 S. Wolf Rd, Des Plaines, IL 60018														
Property PIN	09-31-200-020-0000														
Size of Building	33,719 sq. ft.	Size of Land	85,719 sq. ft.												
Tenant/Company Name	Ideal Bakery Enterprise														
Commissioner	Sean M. Morrison														
District	17 th District														
Commissioner Support Letter:	Pending														
Township	Maine														
Municipal Resolution	City of Des Plaines Resolution No. R -38 -26 , approved February 2, 2026														
Vacancy Period	January 30, 2026 , application received February 2, 2026														
Purchase Price	\$3,515,000	Date Purchased	2-6-2026												
Rehabilitation Cost	\$1,000,000 - update the landscaping, remodel the storefront/bathrooms/locker rooms/lunchroom and more, upgrade the office and warehouse space, upgrade the warehouse windows, upgrade the lighting to energy-efficient LED and repair the roofing as well as to complete other general maintenance.														
Total Project Cost															
Previous Location	Address: 1250 Pratt Blvd Elk Grove Village, IL 60007 (expanding will remain at this location)	Owned or Leased:													
Living Wage	Yes														
EDS Affidavit	Yes														
Prevailing Wage	Yes, subject to prevailing wage application received after September 1, 2018														
Description	Industrial use – warehousing, manufacturing and distribution														
Description of Tenant/Company	Ideal Bakery Enterprises, Inc. ("Ideal Bakery"), a related entity will occupy the site for its industrial use consisting of the manufacturing, warehousing and distribution of baked goods.														
Employment	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 30%;">Job</th> <th style="width: 30%;">Full-Time</th> <th style="width: 30%;">Part-Time</th> </tr> </thead> <tbody> <tr> <td>Created</td> <td>50</td> <td></td> </tr> <tr> <td>Retained</td> <td></td> <td></td> </tr> <tr> <td>Construction Jobs</td> <td></td> <td></td> </tr> </tbody> </table>			Job	Full-Time	Part-Time	Created	50		Retained			Construction Jobs		
Job	Full-Time	Part-Time													
Created	50														
Retained															
Construction Jobs															
Tax Model		Total	County												
	Estimated 12-Yr Taxes without Incentive:	\$4,048,558	\$179,437												
	Estimated 12-Yr Taxes with Incentive:	\$1,843,145	\$81,690												
	Estimated Tax Savings for 12-Yr:	\$2,205,413	\$97,746												
Tax Model Definition	Industrial real estate would be normally assessed at 25% of its market value. Properties receiving Class 6b will be assessed at 10% of the market value for 10 years, 15% for the 11th year and 20% in the 12th year.														



CLASS 6B
ELIGIBILITY APPLICATION

Carefully review the Class 6B Eligibility Bulletin before completing this Application. For assistance, please contact the Assessor's Office, Development Incentives Department (312) 603-7529. This application, **a filing fee of \$500.00**, and supporting documentation (*except drawings and surveys*) must be filed as follows:

This application must be filed **PRIOR TO** the commencement of New Construction or **PRIOR TO** the commencement of Substantial Rehabilitation Activities or **PRIOR TO** the commencement of Reoccupation of Abandoned Property.

Applicant Information

Name: Klikow Family Investments LLC Telephone: (815) 272-1642
Company: _____
Address: 1250 Pratt Blvd.
City: Elk Grove Village State: IL Zip Code: 60007
Email: chris@idealbakery.net

Contact Person (if different than the Applicant)

Name: Chris Kowal Telephone: (_____) _____
Company: See above
Address: _____
City: _____ State: _____ Zip Code: _____
Email: _____

Property Description (per PIN)

If you are applying for more than three different PINs, please submit the additional PIN information in an attachment.

Street Address: (1) 2490 S. Wolf Rd.
Permanent Real Estate Index Number: 09-31-200-020-0000
(2) _____
Permanent Real Estate Index Number: _____
(3) _____
Permanent Real Estate Index Number: _____
City: Des Plaines State: IL Zip Code: 60018
Township: Maine Existing Class: 5-93

Attach legal description, site dimensions and square footage and building dimensions and square footage.

Identification of Person Having an Interest in the Property

Attach a complete list of all owners, developers, occupants and other interested parties (*including all beneficial owners of a land trust*) identified by names and addresses, and the nature and extent of their interest.

Industrial Use

Attach a detail description of the precise nature and extent of the intended use of the subject property, specifying in the case of the multiple uses the relative percentages of each use.

Include copies of materials, which explain the occupant’s business, including corporate letterhead, brochures, advertising material, leases, photographs, etc.

Employment Opportunities

How many construction jobs will be created as a result of this development? See attached

How many new permanent full-time and part-time employees do you now employ in Cook County?

Full-time: See attached Part-time: See attached

How many new permanent full-time jobs will be created by this proposed development? See attached

How many new permanent full-time jobs will be created by this proposed development? See attached

Nature of Development

Indicate nature of proposed development by checking the appropriate space:

- New Construction (**Read and Complete Section A**)
- Substantial Rehabilitation (**Read and Complete Section A**)
Incentive only applied to the market value attributable to the rehabilitation
- Occupation of Abandoned Property - No Special Circumstance
(Read and Complete Section B)
- Occupation of Abandoned Property - With Special Circumstance
(Read and Complete Section C)
- Occupation of Abandoned Property - (**CEERM Supplemental Application**)
(Read and Complete Section C)

SECTION A (NEW CONSTRUCTION/SUBSTANTIAL REHABILITATION)

If the proposed development consists of *New Construction* or *Substantial Rehabilitation*, provide the following information:

Estimated date of construction commencement (*excluding demolition, if any*): See attached

Estimated date of construction completion: See attached

Attach copies of the following:

1. Specific description of the proposed *New Construction* or *Substantial Rehabilitation*
2. Current Plat of Survey for subject property
3. 1st floor plan or schematic drawings
4. Building permits, wrecking permits and occupancy permits (*including date of issuance*)
5. Complete description of the cost and extent of the *Substantial Rehabilitation* or *New Construction* (*including such items as contracts, itemized statements of all direct and indirect costs, contractor's affidavits, etc*)

SECTION B (ABANDONED PROPERTY WITH NO SPECIAL CIRCUMSTANCE)

If the proposed development consists of the reoccupation of abandoned property, purchased for value, complete (1) and (2) below:

1. Was the subject property vacant and unused for at least 12 continuous months prior to the purchase for value?

YES NO

When and by whom was the subject property last occupied prior to the purchase for value?

Attach copies of the following documents:

- (a) Sworn statements from person having personal knowledge attesting to the fact and the duration of vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of such vacancy

2. Application must be made to the Assessor prior to occupation:

Estimated date of reoccupation: _____
Date of Purchase: _____
Name of purchaser: _____
Name of seller: _____
Relationship of purchaser to seller: _____

Attach copies of the following documents:

- (a) Sale Contract
- (b) Closing Statement
- (c) Recorded Deed
- (d) Assignment of Beneficial Interest
- (e) Real Estate Transfer Declaration

SECTION C (SPECIAL CIRCUMSTANCES)

If the applicant is seeking special circumstances to establish that the property was abandoned for purposes of the Incentive where there was a **purchase for value**, but the period of *abandonment prior to purchase was less than 12 months*, complete section (1).

If the applicant is seeking special circumstances to establish that the property was abandoned for purposes of the Incentive where there was **no purchase for value**, but the period of **abandonment prior to the application 12 continuous months or greater**, complete section (2).

1. How long was the period of abandonment prior to the purchase for value? See attached

When and by whom was the subject property last occupied prior to the purchase for value?

See attached

Attach copies of the following documents:

- (a) Sworn statements from persons having personal knowledge attesting to the fact and the duration of the vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of vacancy
- (c) Include the finding of special circumstances supporting “abandonment” as determined by the municipality, or the County Board, if located in an unincorporated area. *Also include the ordinance or resolution from the Board of Commissioners of Cook County stating its approval for less than 12-month abandonment period.*

Application must be made to the Assessor prior to the commencement of reoccupation of the abandoned property.

Estimated date of Reoccupation:	<u>ASAP</u>
Date of purchase:	<u>Est. January/February, 2026</u>
Name of purchaser:	<u>Klikow Family Investments LLC</u>
Name of seller:	<u>To be provided</u>
Relationship of purchaser to seller:	<u>None</u>

Attach copies of the following documents:

- (a) Sale Contract
- (b) Closing Statement
- (c) Recorded Deed
- (d) Assignment of Beneficial Interest
- (e) Real Estate Transfer Declaration

2. How long has the subject property been unused?

- 12 or greater continuous months (*Eligible for Special Circumstance*)
- 3 continuous months and maintain/create 250 Employees (*Eligible for Special Circumstance under CEERM*) - **Complete CEERM Supplemental Application**
- Not Eligible for Special Circumstance if No purchase and less than 12 continuous months vacant, or not a CEERM**

When and by whom was the subject property last occupied prior to the filing of this application?

Attach copies of the following documents:

- (a) Sworn statements from persons having personal knowledge attesting to the fact and the duration of the vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of vacancy
- (c) Include the finding of special circumstances supporting “abandonment” as determined by the municipality, or the County Board, if located in an unincorporated area. Also include the ordinance or resolution from the Board of Commissioners of Cook County stating its approval for lack of a purchase for value.

Application must be made to Assessor prior to the commencement of reoccupation of the abandoned property.

Estimated date of reoccupation: _____

CEERM SUPPLEMENTAL APPLICATION
(This form will ONLY be utilized for applicants who specifically elect for CEERM)

This supplemental eligibility application is for properties that have been abandoned (due to special circumstances) where there has been no purchase for value and the buildings and other structures have been vacant and unused for at least three continuous months and applicant has provided sufficient documentation to establish that such applicant will create or maintain at least 250 jobs for employees at the subject location.

The CEERM Program shall be limited to the party who is the initial applicant of the Class 6B Incentive under the CEERM Program and the subject of the municipal Resolution or Ordinance.

*Under the CEERM Program, qualifying industrial real estate would be eligible for the Class 6B level of assessment from the date of substantial re-occupancy of the abandoned property. Properties receiving Class 6B will be assessed at 10% of market value for the first 10 years, 15% in the 11th year and 20% in the 12th year. **The terms of this program are Not Renewable.***

I _____ applicant/representative hereby specifically elect to submit this **Supplemental Application** for the **CEERM** program.

Further affiant sayeth not.

Agent's Signature

Agent's Name & Title

Agent's Mailing Address

Agent's Telephone Number

Applicant's Name

Applicant's Mailing Address

Applicant's e-mail address

Subscribed and sworn before me this _____ day of _____, 20 _____

Signature of Notary Public

LOCAL APPROVAL

A certified copy of a resolution or ordinance from the municipality in which the real estate is located (*or the County Board, if the real estate is located in an unincorporated area*) should accompany this Application. *The ordinance or resolution must expressly state that the municipality supports and consents to this Class 6B Application and that it finds Class 6B necessary for development to occur on the subject property.* If a resolution is unavailable at the time the application is filed, a letter from the municipality or the County Board, as the case may be, stating that a resolution or ordinance supporting the incentive has been requested may be filed with this application instead. If the applicant is seeking to apply based on the reoccupation of abandoned property and will be seeking a finding of "special circumstances" from the municipality, in addition to obtaining a letter from the municipality confirming that a resolution or ordinance supporting the incentive has been requested, the applicant must file a letter from the County Board confirming that a resolution validating a municipal finding of special circumstances has been requested. If, at a later date, the municipality or the County Board denies the applicant's request for a resolution or ordinance, the applicant will be deemed ineligible for the Class 6B incentive, whether or not construction has begun. In all circumstances, the resolution must be submitted by the time the applicant files an "Incentive Appeal".


FINALIZING THE INCENTIVE PROCESS

In order to finalize the class change you will need to file an **Incentive Appeal** with supporting documentation (including **Proof of Occupancy**) in the year that the property has been substantially occupied. It is advised that you access our website (*www.cookcountyassessor.com*) to determine the allowable filing dates for such action.

When filing an appeal requesting an Incentive Class Change, a \$100.00 filing fee (made out to the Cook County Assessor) must be included. The property cannot receive Class 6B designation until you file an Incentive Appeal Form, AND this office grants reclassification for the parcel(s).

I, the undersigned, certify that I have read this Application and that the statements set forth in this Application and in the attachments hereto are true and correct, except as those matters stated to be on information and belief and as to such matters, the undersigned certifies that he/she believes the same to be true.

Signature



Date

12/26/25

Print Name

KRZYSZTOF KOWAL

Title

MANAGER



INCENTIVES CLASS LIVING WAGE ORDINANCE AFFIDAVIT

Chris Kowal _____ as agent for the applicant set forth below, who is seeking a classification incentive as referenced below, I do hereby state under oath as follows:

1. As the agent for the applicant set forth below, I have personal knowledge as to the facts stated herein.
2. The property identified by PIN(s) with commonly known address(es), listed in Exhibit A attached and herein incorporated, are/is the subject of a pending application/renewal (circle as appropriate) for one of the following development incentives provided by the Code of Ordinances of Cook County, Chapter 74, Article II, Division 2, The Cook County Real Property Assessment Classification Ordinance, Sec.74-60 et seq., as amended:

Class 6b Class 8 (industrial property) Class 9

3. The Cook County Assessor's Office has issued the following control number regarding this application/renewal (circle as appropriate), To be provided.
4. I have reviewed the Code of Ordinances of Cook County, Cook County Living Wage Ordinance, as amended (the "Ordinance"), and certify that the applicant is in compliance with the above referenced Cook County Living Wage Ordinance, due to one of the following options (check as appropriate):

Applicant is currently paying a living wage to its employees, as defined in the Ordinance.

OR

Applicant is not required to pay a living wage, pursuant to the Ordinance.

Further affiant sayeth not,

Chris Kowal, Manager

Agent's Signature

Agent's Name & Title

1250 Pratt Blvd., Elk Grove, IL 60007

815-272-1642

Agent's Mailing Address

Agent's Telephone Number

Klikow Family Investments LLC

1250 Pratt Blvd., Elk Grove, IL 60007

Applicant's Name

Applicant's Mailing Address

chris@idealbakery.net

Applicant's e-mail address

Subscribed and sworn before me this 29 day of December, 2025

Signature of Notary Public



EXHIBIT A

(Please type or Print)

PIN(s)

Common Address

09-31-200-020-0000

2490 S. Wolf Rd., Des Plaines, Illinois 60018

AFFIDAVIT

I, Walter Solak, if called to testify would attest to the following facts:

1. That I am a Manager of WSB Real Estate, LLC, the entity that owns the property located at 2490 S. Wolf Rd. in Des Plaines, Illinois (PINs: 09-31-200-020-0000) ("Subject Property").
2. That the prior occupant of the Subject Property was Oak Mill Bakery.
3. That Oak Mill Bakery occupied only roughly 1/2 of the Subject Property for years.
4. That as of January 30, 2026, Oak Mill Bakery completely vacated the Subject Property.
5. That since January 30, 2026, the Subject Property and has been 100% vacant and unused.

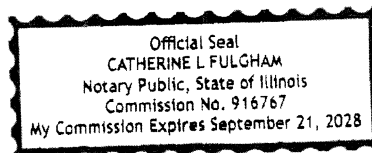
Further Affiant Sayeth Not

Walter Solak
Walter Solak

Date: 01-29-2026

Subscribed and sworn before me
This 29th day of January, 2026

Catherine L. Fulgham
Signature of Notary Public



Legal Description, Site and Building Square Footage

The total land area of the subject parcel located at 2490 S. Wolf Rd. in Des Plaines, Illinois (PINs: 09-31-200-020-0000) is approximately 85,719 square feet, and the total building area of the existing structure located thereon is approximately 33,000 square feet.

Below please find the legal description of the subject property.

LOT 1 IN DIE CRAFT RESUBDIVISION OF LOT 2 AND PART OF LOTS 3 AND 4 IN BAIRD AND WARNER'S O'HARE INDUSTRIAL PARK SUBDIVISION, A SUBDIVISION IN THE NORTHEAST 1/4 OF SECTION 31, TOWNSHIP 41 NORTH, RANGE 12 OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY ILLINOIS, AS SHOWN ON PLAT OF RESUBDIVISION RECORDED APRIL 19, 1977 AS DOCUMENT 23892637.

CITY OF DES PLAINES

RESOLUTION R - 38 - 26

**A RESOLUTION SUPPORTING AND CONSENTING TO A
COOK COUNTY CLASS 6B REAL ESTATE INCENTIVE
FOR 2490 S. WOLF ROAD**

WHEREAS, Klikow Family Investments LLC ("**Applicant**") is the contract purchaser of that certain property, comprising 85,719 square feet in the City of Des Plaines, commonly known as 2490 S. Wolf Road and legally described in **Exhibit A** attached to, and by this reference made a part of, this Resolution ("**Subject Property**"); and

WHEREAS, the Subject Property is improved with a single story, 33,000 square-foot masonry building originally constructed in 1966 ("**Building**"); and

WHEREAS, the Building on the Subject Property is currently occupied and leased to a third-party tenant on a short-term lease; and

WHEREAS, pursuant to Section 74-63 of the Cook County Real Property Assessment Classification Ordinance ("**Classification Ordinance**"), certain real property that qualifies as "abandoned property" pursuant to Section 74-62(b) of the Classification Ordinance, or is substantially renovated, or is the site of new construction and used primarily for industrial purposes may be classified as Class 6b, which temporarily reduces the property tax assessment in order to promote the construction of and rehabilitation of industrial facilities; and

WHEREAS, the Applicant proposes to acquire the Subject Property and establish a new industrial-scale bakery operation on the premises ("**Proposed Use**"); and

WHEREAS, in furtherance of establishing the Proposed Use the Applicant proposes to invest in new permanent improvements to the Building ("**Proposed Improvements**") with an estimated cost exceeding \$1,000,000; and

WHEREAS, the construction and installation of the Proposed Improvements will constitute a substantial rehabilitation of the Building on the Subject Property; and

WHEREAS, the Proposed Use on the Subject Property is expected to employ at least 75 full-time employees within two years after the completion of the Proposed Improvements; and

WHEREAS, the Applicant's Proposed Use of and Proposed Improvements to the Subject Property will provide economic benefits to the City of Des Plaines, Cook County, and the greater Chicagoland region; and

WHEREAS, the Applicant intends to file with the Office of the Assessor of Cook County an application for approval of the Class 6b classification of the Subject Property for a period of 12 years; and

WHEREAS, the Applicant has filed with the City an Economic Disclosure Statement; and

WHEREAS, if the Class 6b classification for the Subject Property is approved, the Applicant will complete the Proposed Improvements and cause the Subject Property to continue to be occupied for industrial purposes; and

WHEREAS, the Applicant's use of the Subject Property will provide needed employment opportunities to residents of the City;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Des Plaines, Cook County, Illinois, in the exercise of its home rule powers, as follows:

SECTION 1: RECITALS. The foregoing recitals are incorporated into, and made a part of, this Resolution as findings of the City Council.

SECTION 2: DETERMINATION OF ELIGIBILITY AND APPROPRIATENESS.
The City Council hereby finds and determines that: (a) the Subject Property is appropriate for the Class 6b classification pursuant to the Classification Ordinance; (b) Class 6b classification of the Subject Property is necessary for the substantial rehabilitation and reoccupation of the Subject Property; and (c) the substantial rehabilitation and reoccupation of the Subject Property constitutes a substantial rehabilitation warranting the grant of the Class 6b classification.

SECTION 3: SUPPORT AND CONSENT TO CLASS 6b CLASSIFICATION.
Pursuant to the County Classification Ordinance, the City Council hereby approves, consents to, and supports the classification of the Subject Property as Class 6b property, but only if the Subject Property is used for the Proposed Use by the Applicant, or one of its affiliates or successors.

SECTION 4: DELIVERY. The City Clerk is hereby directed to transmit a certified copy of this Resolution to the Applicant. The Applicant shall be responsible for presenting such certified copy to the Board of Commissioners of Cook County and filing such certified copy with the Office of the Assessor.

SECTION 5: CONDITIONS OF SUPPORT. The Applicant or its successor-in-interest shall submit proof, in a form satisfactory to the City Attorney, that no fewer than 75 full-time employment positions have been generated and maintained by the Proposed Use on the Subject Property no later than two years after a certificate of occupancy is issued for the Building after completion of the Proposed Improvement. In the event that the Applicant is unable to provide proof of its satisfaction of this condition within the required time period, the City will have the right, but not the obligation, to repeal this Resolution and withdraw its consent and support for the 6b Classification of the Subject Property. The City Council may only withdraw its consent by a resolution duly adopted by the City Council and transmitted to the Secretary of the Board of Commissioners of Cook County and the Office of the Assessor.

SECTION 6: EFFECTIVE DATE. This Resolution shall be in full force and effect from and after its passage and approval according to law.

PASSED this 2nd day of February, 2026.

APPROVED this 2nd day of February, 2026.

VOTE: AYES 8 NAYS 0 ABSENT 0

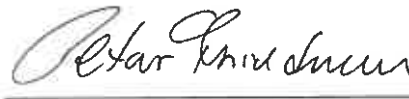


MAYOR

ATTEST:


CITY CLERK

Approved as to form:



Peter M. Friedman, General Counsel



Community & Economic Development
1420 Miner Street, Des Plaines, IL 60016
P: 847.391.5380 | W: desplainesil.gov

April 2, 2026

Cook County Assessor's Office
Incentives Department
Attn: Dominick Spalla
118 N. Clark Street
Chicago, Illinois 60602

**RE: Class 6b Incentive Resolution Request
Klikow Family Investments LLC
2490 S. Wolf Rd.
Des Plaines, Illinois 60018
PINs: 09-31-200-020-0000**

Hello, Mr. Spalla:

The City of Des Plaines passed the enclosed Resolution R-38-26 supporting the Class 6b Incentive for the above-referenced property. This letter is to advise you that although the attached Resolution R-38-26 does not specifically state the following, the City of Des Plaines acknowledges the following:

1. The subject property was 100% vacant and unused prior to the purchase.
2. The City Council did affirm that a Class 6b Incentive is necessary for investment/development to occur on the subject property, said new investment being consistent with the City's development interests in this area.
3. In regard to the period of vacancy, the applicant did request and the City Council did consider and acknowledge that Special Circumstances exist. A reference to this was included in the memo to City Council dated January 23, 2026 at the top of page 2 of 56 as well as within staff's presentation in advance of the City Council's affirmative vote.

Please contact me if you may have any questions or concerns.

Thank you in advance for your assistance in this regard.

Sincerely,

A handwritten signature in black ink that reads 'Jeff Rogers'.

Jeff Rogers
Director of Community and Economic Development

Enclosures:

- City Council Memo & Packet Materials for R-38-26
- Executed R-38-26

CC: File