

## CLASS 8 TAX INCENTIVE

| <b>Board Meeting</b>                            | July 10, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Board Item Number</b>       | 26-1839           |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------|-----|-----------|-----------|-------------------------------------------------|-------------|----------|----------------------------------------------|-----------|----------|-----------------------------------------|-----------|----------|
| <b>Action Requested</b>                         | Class 8 Special Circumstances no purchase for value vacant for more than 12 months and substantial rehabilitation                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Name of Applicant</b>                        | Miracle Comprehensive Services, Inc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>LLC Members</b>                              | Eme Udoetuk – 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Applicant Contact</b>                        | Eme Udoetuk, 708-769-1737, prudentialhomehealth@gmail.com                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Attorney Contact</b>                         | Zachary Kafitz, Sarnoff Property Tax, 312-782-8310                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Address of the Project</b>                   | 4343 Lincoln Highway, Matteson, IL 60443                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Property PIN</b>                             | 31-22-400-026-0000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Size of Building</b>                         | 47,495 sq. ft.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Size of Land</b>            | 103,706 sq. ft.   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Tenant/Company Name</b>                      | Miracle Comprehensive Services and Prudential Home Health Services Corp.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Commissioner</b>                             | Donna Miller                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>District</b>                                 | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Commissioner Support Letter:</b>             | Pending                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Township</b>                                 | Rich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Municipal Resolution</b>                     | Village of Matteson resolution 1387-0225, approved February 18, 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Vacancy Period</b>                           | 10/10/2023-2/19/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Purchase Price</b>                           | Purchased From South Suburban Land Bank                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Purchase Date</b>           | February 18, 2025 |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Rehabilitation Cost</b>                      | \$ 400,000 - update the facade, improve the parking lot, upgrade the exterior lighting, improve the landscaping, install new HVAC, install new fire and safety, repair the roof and improve the interior as well as to complete other general maintenance.                                                                                                                                                                                                                                                                                                          |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Total Project Cost</b>                       | \$ 400,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Previous Location</b>                        | Address: 4400 Lincoln Highway, Matteson, IL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Living Wage</b>                              | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Owned or Leased:</b> Leased |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>EDS Affidavit</b>                            | Yes, included                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Prevailing Wage</b>                          | Yes, subject to prevailing wage application received after September 1, 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Description</b>                              | Commercial use – Office space                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Description of Tenant/Company</b>            | Miracle Comprehensive Services, Inc. and Prudential Home Health Services, Corp. (collectively, the "Occupants"), to occupy the entire first floor (approximately 15,830 square feet) for their use as an office in relation to health care services and to lease the remainder to office users.                                                                                                                                                                                                                                                                     |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Employment</b>                               | <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 50%;">Job</th> <th style="width: 25%;">Full-Time</th> <th style="width: 25%;">Part-Time</th> </tr> </thead> <tbody> <tr> <td>Created</td> <td>20</td> <td></td> </tr> <tr> <td>Retained</td> <td>30</td> <td>15</td> </tr> <tr> <td>Construction Jobs</td> <td></td> <td></td> </tr> </tbody> </table>                                                                                                                                        |                                |                   | Job | Full-Time | Part-Time | Created                                         | 20          |          | Retained                                     | 30        | 15       | Construction Jobs                       |           |          |
| Job                                             | Full-Time                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Part-Time                      |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| Created                                         | 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| Retained                                        | 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15                             |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| Construction Jobs                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Tax Model</b>                                | <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%;">Total</th> <th style="width: 20%;">County</th> </tr> </thead> <tbody> <tr> <td><b>Estimated 12-Yr Taxes without Incentive:</b></td> <td>\$1,115,764</td> <td>\$31,794</td> </tr> <tr> <td><b>Estimated 12-Yr Taxes with Incentive:</b></td> <td>\$507,962</td> <td>\$14,474</td> </tr> <tr> <td><b>Estimated Tax Savings for 12-Yr:</b></td> <td>\$607,802</td> <td>\$17,319</td> </tr> </tbody> </table> |                                |                   |     | Total     | County    | <b>Estimated 12-Yr Taxes without Incentive:</b> | \$1,115,764 | \$31,794 | <b>Estimated 12-Yr Taxes with Incentive:</b> | \$507,962 | \$14,474 | <b>Estimated Tax Savings for 12-Yr:</b> | \$607,802 | \$17,319 |
|                                                 | Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | County                         |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Estimated 12-Yr Taxes without Incentive:</b> | \$1,115,764                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$31,794                       |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Estimated 12-Yr Taxes with Incentive:</b>    | \$507,962                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$14,474                       |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Estimated Tax Savings for 12-Yr:</b>         | \$607,802                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$17,319                       |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
| <b>Tax Model Definition</b>                     | Commercial real estate would be normally assessed at 25% of its market value. Properties receiving Class 8 will be assessed at 10% of the market value for 10 years, 15% for the 11th year and 20% in the 12th year.                                                                                                                                                                                                                                                                                                                                                |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |
|                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                   |     |           |           |                                                 |             |          |                                              |           |          |                                         |           |          |



**CLASS 8**  
**ELIGIBILITY APPLICATION**

CONTROL NUMBER

To be provided

Carefully review the Class 8 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: Miracle Comprehensive Services Inc., Telephone: ( 708 ) 769-1737  
or an entity to be named  
Company: \_\_\_\_\_  
Address: 4440 W. Lincoln Hwy., Suite 205  
City: Matteson State: IL Zip Code: 60443  
Email: prudentialhomehealth@gmail.com

***Contact Person (if different than the Applicant)***

Name: Eme Udoetuk 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) 4343 Lincoln Hwy.  
Permanent Real Estate Index Number: 31-22-400-026-0000  
(2) \_\_\_\_\_  
Permanent Real Estate Index Number: \_\_\_\_\_  
(3) \_\_\_\_\_  
Permanent Real Estate Index Number: \_\_\_\_\_

City: Matteson ZIP: 60443  
Township: Rich Existing Class: 0

**Class 8 application is based upon the location of the property in:**

- 1) An area which has been certified for Class 8
- 2) One of the following townships: Bloom, Bremen, Calumet, Rich, or Thornton
- 3) Property obtained through the Cook County Tax Reactivation Program

**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.

**Property Use**

**Type of Development:** Industrial or Commercial (**Please circle one**)

**General Description of Proposed Property Usage** Commercial-see attached

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.

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

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 part-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**)  
**(Read and Complete Section C AND CEERM Supplemental Application)**

**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*): ASAP

Estimated date of construction completion: ASAP

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. 1<sup>st</sup> 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 CIRCUMSTANCES)**

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?

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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? \_\_\_\_\_

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 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: \_\_\_\_\_  
 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

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?

See attached

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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: ASAP

**LOCAL APPROVAL**

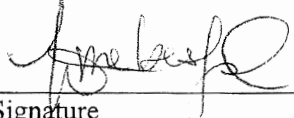
A certified copy of a resolution or ordinance from the municipality in which the real estate is located (or the County Board, if the real estate is located in an unincorporated area) should accompany this Application. The ordinance or resolution must expressly state that the municipality supports and consents to this Class 8 Application and that it finds Class 8 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 8 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](http://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 8 designation until you file an Incentive Appeal, 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

01/09/2025  
\_\_\_\_\_  
Date

Ernie Udolchuk  
\_\_\_\_\_  
Print Name

Buyer  
\_\_\_\_\_  
Title

*\*Note: If title to the property is held in trust or by a corporation or a partnership, this Class 8 Eligibility Application must be signed by a beneficiary, officer or general partner.*

**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 8 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 8 level of assessment from the date of substantial re-occupancy of the abandoned property. Properties receiving Class 8 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

AFFIDAVIT

1, Michael Loffen (*your name*), if called to testify would attest to the following facts:

1. That I am Program Director (*relationship to the entity that owns the subject property*) of SSLBDA (*entity that owns the subject property*), that owns the property located at 4343 Lincoln Hwy. in Matteson, Illinois (PINs: 31-22-400-026-0000) ("Subject Property").

2. That the prior occupant of the Subject Property was \_\_\_\_\_ (*prior occupant*).

3. That as of \_\_\_\_\_ (*date the site became vacant*), \_\_\_\_\_ (*former occupant*) completely vacated the Subject Property.

4. That since 10/10/2023 (*date*), the Subject Property and has been 100% vacant and unused.

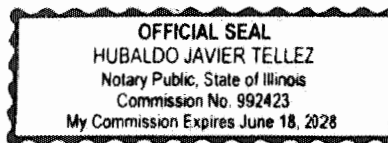
Further Affiant Sayeth Not

Michael Loffen  
(*your name*)

Date: 11/9/2025

Subscribed and sworn before me 5  
This 9<sup>th</sup> day of January, 2024

Hubaldo Javier Tellez  
Signature of Notary Public



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**THE VILLAGE OF MATTESON**  
COOK COUNTY, ILLINOIS

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**RESOLUTION**  
NUMBER 1387-0225

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**A RESOLUTION OF THE VILLAGE OF MATTESON,  
ILLINOIS SUPPORTING A CLASS 8 REAL ESTATE TAX ASSESSMENT  
CLASSIFICATION FOR 4343 LINCOLN HIGHWAY,  
PIN: 31-22-400-026-0000  
(MIRACLE COMPREHENSIVE SERVICES, INC.)**

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**SHEILA Y. CHALMERS-CURRIN, Village President  
YUMEKA BROWN, Village Clerk**

**ROBBIE CRAIG  
PAULA F. FARR  
JUANITA HARDIN  
CAROLYN PALMER  
ANDRÉ C. SATCHELL  
ADAM SHORTER III  
Trustees**

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Published in pamphlet form by authority of the President and Board of Trustees of the Village of Matteson on 02/18/2025  
Odelson, Sterk, Murphey, Frazier & McGrath, Ltd. - Village Attorneys - 3318 West 95th Street - Evergreen Park, Illinois 60805

RESOLUTION NO. R-

**A RESOLUTION OF THE VILLAGE OF MATTESON,  
ILLINOIS SUPPORTING A CLASS 8 REAL ESTATE TAX ASSESSMENT  
CLASSIFICATION FOR 4343 LINCOLN HIGHWAY,  
PIN: 31-22-400-026-0000  
(MIRACLE COMPREHENSIVE SERVICES, INC.)**

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**WHEREAS**, the Cook County Board of Commissioners has adopted the Cook County Real Property Classification Ordinance which provides for a Class 8 Incentive Classification designed to encourage industrial and commercial development by offering a real estate tax incentive for the development of new industrial and commercial facilities, the rehabilitation of existing industrial and commercial structures and the industrial reutilization of abandoned buildings and real estate: and

**WHEREAS**, a Class 8 Incentive Classification requires that the municipality in which the industrial or commercial facility is or will be located, expressly supports and consents to the filing of a Class 8 application: and

**WHEREAS**, the Village of Matteson has considered the merits of supporting a Class 8 Incentive Classification for Miracle Comprehensive Services, Inc. (the "Applicant"), 4343 Lincoln Highway, Matteson, IL, PIN: 31-22-400-026-0000, property (the "Subject Property"); and

**WHEREAS**, the Village believes that the Applicant has met all of the requirements and has properly applied to the Village for the Class 8 Incentive Classification; and

**WHEREAS**, the Village President and Board of Trustees have determined that the granting of a Class 8 Incentive Classification to Applicant is necessary for its use on the Subject Property which will be beneficial to the Village of Matteson, Illinois.

**NOW, THEREFORE,** be it resolved by the Village President and Board of Trustees of the Village of Matteson, Cook County, Illinois, as follows:

**SECTION 1:** The recitals set forth above are incorporated herein by reference and made a part hereof, the same constituting the factual basis for this resolution.

**SECTION 2:** The Village President and Board of Trustees expressly support and consent to the granting of a Cook County Class 8 Incentive Classification to Miracle Comprehensive Services, Inc. for the Subject Property located at 4343 Lincoln Highway, Matteson, IL, in Exhibit "A," which is attached hereto and incorporated herein by reference as though fully set forth herein.

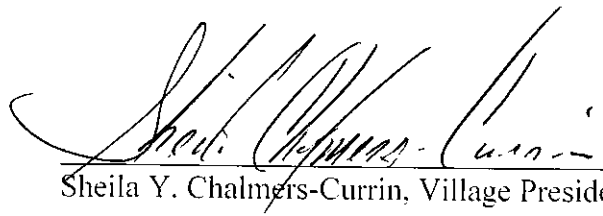
**SECTION 3:** The Village President and the Board of Trustees find that the granting of a Class 8 Incentive Classification is necessary for the development to occur on the Subject Property.

**SECTION 5:** If any section, paragraph, clause, or provision of this resolution shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this resolution.

**SECTION 6:** All resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 7:** This resolution shall be in full force and effect from and after its passage, approval and publication as provided by law.

Adopted and Approved this 18<sup>th</sup> day of February 2025

  
Sheila Y. Chalmers-Currin, Village President

AYES: 6

NAYS: 0

ABSENT: 0

ADOPTED: February 18, 2025

RECORDED: February 19, 2025

PUBLISHED IN PAMPHLET FORM  
by Authority of the Board of Trustees:  
February 19, 2025.

  
Yumeka Brown, Village Clerk

**EXHIBIT "A"**

STATE OF ILLINOIS            )  
                                          ) SS  
COUNTY OF COOK            )

**CERTIFICATION**

I, Yumeka Brown, do hereby certify that I am the duly qualified and elected Clerk of the Village of Matteson, Cook County, Illinois, and that as such Clerk, I do have charge of and custody of the books and records of the Village of Matteson, Cook County, Illinois.

I DO HEREBY FURTHER CERTIFY that the foregoing is a full, true, and correct copy of Resolution No. 1387-0225, "A RESOLUTION OF THE VILLAGE OF MATTESON, ILLINOIS SUPPORTING A CLASS 8 REAL ESTATE TAX ASSESSMENT CLASSIFICATION FOR 4343 LINCOLN HIGHWAY, PIN: 31-22-400-026-0000, (MIRACLE COMPREHENSIVE SERVICES, INC.)," adopted and approved by the Village President and Board of Trustees of the Village of Matteson, Illinois on February 18, 2025.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the Corporate Seal of the Village of Matteson, Cook County, Illinois this 19<sup>th</sup> day of February 2025.



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Yumeka Brown  
Village Clerk  
Village of Matteson  
Cook County, Illinois

February 20, 2025

Cook County Assessor's Office  
Incentives Department  
Attn: Ira Horwitz  
118 North Clark Street  
Chicago, Illinois 60602

**Re: Class 8 Incentive Resolution  
Miracle Comprehensive Services Inc., or an entity to be named  
4343 Lincoln Hwy., Matteson, Illinois 60443  
PINs: 31-22-400-026-0000**

Dear Ira,

The Village of Matteson passed the enclosed Resolution Number 1387-0225 in regard to the Class 8 Incentive for the above-referenced property. This letter is to advise you that although the attached Resolution Number 1387-0225 does not specifically state the following, the Village of Matteson recognizes the below to be incorporated in Resolution Number 1387-0225:

1. That Miracle Comprehensive Services Inc., or an entity to be named, plans to purchase the subject property and rehabilitate the same for its related entities, Miracle Comprehensive Services, Inc. and Prudential Home Health Services, Corp. (collectively, the "Occupants"), to occupy the entire first floor (approximately 15,830 square feet) for their uses as an office in relation to health care services and to lease the remainder to office users.
2. That the subject property was vacant for over one year and that special circumstances exist.
3. That an Economic Disclosure Statement was received and filed by the Village of Matteson.

Please contact me should you have any questions or concerns. Thank you in advance for your assistance in this regard.

Sincerely,



Priscilla Cordero  
Economic Development Director  
Village of Matteson