

CLASS 8 TAX INCENTIVE

Board Meeting	July 16, 2026	Board Item Number	26-1888												
Action Requested	Class 8 Special Circumstances no purchase for value vacant for more than 12 months and substantial rehabilitation														
Name of Applicant	971 Holdings LLC														
LLC Members	Alexander Alvarez, Sole Owner														
Applicant Contact	Alexander Alvarez, , 773-503-8715														
Attorney Contact	N/A														
Address of the Project	971 Burnham Avenue, Calumet City, IL														
Property PIN	30-17-301-001-0000; 30-17-301-002-0000														
Size of Building	3,12 sq. ft.	Size of Land	3.13 sq. ft.												
Tenant/Company Name	Caryoto														
Commissioner	Stanley Moore														
District	4														
Commissioner Support Letter:	Pending														
Township	Thornton														
Municipal Resolution	City of Calumet City, Resolution No. 25-50, Approved October 9, 2025														
Vacancy Period	April 22, 2026 through														
Purchase Price	\$288.00	Purchase Date	4-22-2022 from Cook County Land Bank												
Rehabilitation Cost	\$35,000 - roof repair and re-coating, tuckpointing, new gutters, new plumbing and electrical throughout, a new gas service line, installation of an updated HVAC system, painting and asphalt repair														
Total Project Cost	\$ 35,288,000														
Previous Location	Address: N/A	Owned or Leased													
Living Wage	Yes														
EDS Affidavit	Yes														
Prevailing Wage	Yes, subject to prevailing wage application received after September 1, 2018														
Description	Commercial use - Retail														
Description of Tenant/Company	The applicant will occupy the site as Cayoto LLC a hand carwash, detailing and vehicle customization shop														
Employment	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 33%;">Job</th> <th style="width: 33%;">Full-Time</th> <th style="width: 33%;">Part-Time</th> </tr> </thead> <tbody> <tr> <td>Created</td> <td>1-3</td> <td>1-4</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	1-3	1-4	Retained			Construction Jobs		
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Tax Model	<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>Estimated 12-Yr Taxes without Incentive:</td> <td>\$380,485</td> <td>\$7,213</td> </tr> <tr> <td>Estimated 12-Yr Taxes with Incentive:</td> <td>\$173,220</td> <td>\$3,284</td> </tr> <tr> <td>Estimated Tax Savings for 12-Yr:</td> <td>\$207,266</td> <td>\$3,929</td> </tr> </tbody> </table>				Total	County	Estimated 12-Yr Taxes without Incentive:	\$380,485	\$7,213	Estimated 12-Yr Taxes with Incentive:	\$173,220	\$3,284	Estimated Tax Savings for 12-Yr:	\$207,266	\$3,929
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Estimated Tax Savings for 12-Yr:	\$207,266	\$3,929													
Tax Model Definition	Industrial 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

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: 971 Holdings LLC Telephone: (312) 600 - 7879
Company: _____
Address: 971 Burnham Ave
City: Calumet City State: IL Zip Code: 60409
Email: aalvarez715@gmail.com

Contact Person (if different than the Applicant)

Name: Alexander Alvarez Telephone: (773) 503-8715
Company: _____
Address: 3554 W McLean Ave
City: Chicago State: IL Zip Code: 60647
Email: Aalvarez715@gmail.com

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) 971 Burnham Ave Calumet City, IL 60409
Permanent Real Estate Index Number: _____
(2) 30-17-301-001-0000
Permanent Real Estate Index Number: _____
(3) 30-17-301-002-0000
Permanent Real Estate Index Number: _____

City: Calumet ZIP: 60409
Township: Thornton 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
Property was obtained through Cook County Land Bank

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 Pre-owned Vehicle dealership - mostly online sales

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? 6 Sub-contractor specialties
Likely 8-10 individual part time

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

Full-time: _____ Part-time: 1

How many new permanent full-time jobs will be created by this proposed development? 1-3

How many new permanent part-time jobs will be created by this proposed development? 1-4

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*): 01/02/2024

Estimated date of construction completion: 05/01/2024

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 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?

Previous private owner on deed records; years prior to this purchase

James F. Evans

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:	<u>5/1/2024</u>
Date of Purchase:	<u>04/20/2022</u>
Name of purchaser:	<u>971 Holdings LLC</u>
Name of seller:	<u>Cook County Land Bank</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

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? Over 10 years

When and by whom was the subject property last occupied prior to the purchase for value?
James F Evans was the previous private owner, no relationship to current owner

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>05/1/2024</u>
Date of purchase:	<u>04/20/2022</u>
Name of purchaser:	<u>971 Holdings LLC</u>
Name of seller:	<u>Cook County Land Bank</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?

Unknown exact date, previous owner was James F Evans prior to CCLBA. No relationship

to current applicant

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: 5/1/2024

LOCAL APPROVAL

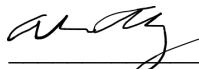
A certified copy of a resolution or ordinance from the municipality in which the real estate is located (*or the County Board, if the real estate is located in an unincorporated area*) should accompany this Application. *The ordinance or resolution must expressly state that the municipality supports 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*) 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

Alexander L Alvarez

Print Name

12 / 8 / 2023

Date

971 Holdings LLC sole proprietor

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

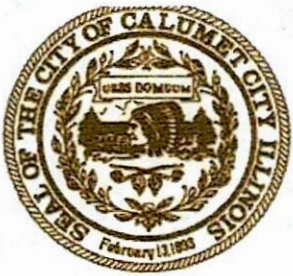
Applicant's Name

Applicant's Mailing Address

Applicant's e-mail address

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

Signature of Notary Public



"An Illinois Certified City"

OFFICE OF THE CITY CLERK CALUMET CITY

Nyota T. Figgs
City Clerk

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

CERTIFICATE

I, Dr. Nyota T. Figgs, City Clerk of the City of Calumet City, Cook County and State of Illinois,

DO HEREBY CERTIFY that the foregoing is a true and correct copy of:

RESOLUTION 25-50:

**“A RESOLUTION CONSENTING TO AND SUPPORTING A CLASS 8 INCENTIVE
FOR 971 BURNHAM AVENUE
(971 HOLDINGS, LLC)”**

which was passed by the Mayor and City Council of the City of Calumet City on the 09th day of
OCTOBER 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Calumet City this 20th day of October, 2025.

Seal

Dr. Nyota T. Figgs, City Clerk

**THE CITY OF CALUMET CITY
COOK, ILLINOIS**

**RESOLUTION
NO. 25-50**

**A RESOLUTION CONSENTING TO AND SUPPORTING A REWEVAL
OF THE CLASS 8 INCENTIVE FOR 971 BURNHAM AVENUE**

(971 HOLDINGS, LLC)

**THADDEUS JONES, Mayor
DR. NYOTA T. FIGGS, City Clerk**

**DEJUAN GARDNER
SHALISA D. HARVEY
MIACOLE NELSON
MELISSA PHILLIPS
DEANDRE TILLMAN
RAMONDE WILLIAMS
MONET WILSON
Aldermen**

RESOLUTION NO. 25-50

**A RESOLUTION CONSENTING TO AND SUPPORTING A CLASS 8
INCENTIVE FOR 971 BURNHAM AVENUE**

WHEREAS, Calumet City, Cook County, Illinois (the "City"), is a home rule municipality pursuant to Section 6(a), Article VII of the 1970 Constitution of the State of Illinois, and as such may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the corporate authorities of the City of Calumet City desire to promote businesses as part of its economic development strategy; and

WHEREAS, the corporate authorities have received a request from 971 Holdings, LLC, (the "Developer") seeking the City's support and consent for the filing of an application for its Class 8 Tax Incentive related to the property located at 971 Burnham Avenue, Calumet City, Illinois (the "Property"), with a legal description attached hereto as Exhibit A; and

WHEREAS, the Property is situated within the Calumet Region Enterprise Zone and has been designated by the City as eligible for, and approved by, the Cook County Assessor for, Class 8 property tax incentives designed to encourage redevelopment ("Incentives"); and

WHEREAS, the Property is eligible for a Class 8 designation as the building has been abandoned for more than twenty-four (24) consecutive months, and the Developer now seeks to redevelop the property for a hand car washing, vehicle detailing and tinting business (the "Project"); and

WHEREAS, improvements to the Subject Property will involve roof repair and re-coating, tuckpointing, new gutters, new plumbing and electrical throughout, a new gas service line, installation of an updated HVAC system, painting and asphalt repair; and

WHEREAS, Developer anticipates that the Project will cost approximately thirty-five thousand dollars (\$35,000) in capital improvements to the Subject Property; and

WHEREAS, Developer's business will create two (2) full-time jobs and three (3) part-time jobs in the community; and

WHEREAS, the City seeks to promote new businesses as part of its economic development strategy, which will create new job opportunities for City residents and sources of revenue for the City; and

WHEREAS, the City is willing to assist the Developer by obtaining Incentives for the Property; and

WHEREAS, The Corporate Authorities, after due and careful consideration, have concluded that a Class 8 Tax Incentive for the Subject Property is necessary and in the best interest of the City in order to promote the redevelopment and use of the Subject Property, which will in turn promote the public health, safety, and welfare and serve the best interests of the City and its residents.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of Calumet City, Cook County, Illinois by and through its home rule powers as follows:

Section 1. The City hereby incorporates all of the recitals above into this Resolution as if fully set forth herein.

Section 2. The City hereby supports and consents to Developer's Class 8 Tax Incentive application; and

Section 3. The Class 8 Tax Incentive for the Subject Property is necessary to encourage redevelopment and occupancy of the Subject Property by the Developer, and that occupancy and use of the Subject Property is beneficial to the City's economy; and

Section 4. That the City Clerk shall certify a copy of this Resolution and send a certified copy to the office of the Assessor of Cook County.

Section 5. This Resolution shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

ADOPTED this 09th day of October, 2025, pursuant to a roll call as follows:

	Yes	No	Absent	Present
Gardner	X			
Harvey	X			
Nelson	X			
Phillips	X			
Tillman			X	
Williams	X			
Wilson	X			
(Mayor Jones)				

APPROVED by the Mayor on October 09, 2025



Thaddeus Jones
MAYOR

ATTEST:



Dr. Nyota T. Figgs, CITY CLERK

EXHIBIT A

LOTS 1 AND 2 IN BLOCK 2 IN FORREST ADDITION TO CALUMET CITY, BEING A SUBDIVISION OF THE WEST 15 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF SECTION 17, TOWNSHIP 36 NORTH, RANGE 15 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

PINS: 30-17-301-001-0000 and 30-17-301-002-0000

Commonly known address: 971 Burnham Avenue

Vacancy/Occupancy Affidavit

Cook County
Assessor's Office

2019 Appeal No: _____

I, Alexander L Alvarez, being first duly sworn, on oath depose and say that I am the owner/managing agent of the property located at 30-17-301-002-0000 & 30-17-301-001-0000 in 971 Burnham Ave Calumet City, IL (PROPERTY INDEX NUMBER(S)) subject of the above complaint, and that I have personal knowledge that the occupancy of the building(s) for the year 2023 is as follows:

	Total Sq. Ft. of Commercial/Industrial Area Occupied *	Total Sq. Ft. of Commercial/Industrial Area Vacant *	Total Sq. Ft. of Commercial/Industrial Area *	Condos or Apartments (Please circle)		
				Total Number of Residential Condos/Apartments Occupied	Total Number of Residential Condo/Apartments Vacant	Total Number of Residential Condo/Apartments
January	0	3125	3125			
February	0	3125	3125			
March	0	3125	3125			
April	0	3125	3125			
May	0	3125	3125			
June	0	3125	3125			
July	0	3125	3125			
August	0	3125	3125			
September	0	3125	3125			
October	0	3125	3125			
November	0	3125	3125			
December	0	3125	3125			
Total	0	3125	3125			

Total annual percent weighted vacancy of Industrial/commercial space 100% vacant

Total annual percent weighted vacancy of Residential condo/apartments _____

* Include Commercial condos here.

(Please check all boxes that apply)

- Photos of the vacant space are included with this appeal
- Attempts to lease the vacant space were made. _____
(list all attempts made to lease vacant space)
- No attempts were made to lease the vacant space because: was purchased from CCLBA. Planned Rehab to code soon; has been vacant since purchase on 4/20/22 and abandoned prior

For vacancy appeals, the following information is needed: Three preceding years of actual historical income and expense information and a current year rent roll. Other relevant additional supporting documentation also may be attached to this affidavit.

4. Since the space in question became vacant there has been approximately N/A showings N/A inquires N/A offers

5. If offer(s) failed to result in leasing the vacant space, the reason(s) were:

6. For the preceding and calendar years vacancy factors were applied in excess of 15% by:

	2018	2017	2016
CCAO	<small>Rehab to code +</small> _____ %	_____ %	_____ %
BOR	_____ %	_____ %	_____ %
BOTH	_____ %	_____ %	_____ %

Reason(s) for requested vacancy relief for taxyear 2019 (Check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> New Construction | <input checked="" type="checkbox"/> Building Rehabilitation |
| <input type="checkbox"/> Initial Start-Up Occupancy | <input type="checkbox"/> Conversion to Condominiums |
| <input checked="" type="checkbox"/> Tenant Preparation or Build-out | <input type="checkbox"/> Repair of Prior Tenant Damage |
| <input type="checkbox"/> Fire, Flood, Natural Disaster | <input type="checkbox"/> Alteration, Modification or Conversion to New Use or Configuration |
| <input type="checkbox"/> Modification of Original Plans | <input checked="" type="checkbox"/> Building Code Compliance |
| <input type="checkbox"/> Construction or Completion Delay | <input type="checkbox"/> Governmental or Court Order |
| <input type="checkbox"/> Zoning | <input type="checkbox"/> Closure Notice or 'Red Tag' |
| <input checked="" type="checkbox"/> Plans and Permits | <input checked="" type="checkbox"/> Structural, Mechanical, Electrical, Roof, Plumbing or HVAC Failure |
| <input type="checkbox"/> Community Hearing(s) / Review | <input type="checkbox"/> Bankruptcy of Tenant(s) |
| <input type="checkbox"/> Local Approval or Ordinance | <input type="checkbox"/> Loss of Major Tenant(s) |
| <input type="checkbox"/> Financing | <input type="checkbox"/> Physically Occupied with Rental Abatements |
| <input type="checkbox"/> Final Inspection / Certificate of Occupancy | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Eviction of Tenant(s) | _____ |
| <input type="checkbox"/> Demolition | |
| <input type="checkbox"/> Environmental Remediation | |

Subscribed and sworn before me,

this 18 day of Aug, 2023

Juliana Martinez
Notary Public
[Notary Seal or Stamp]

Further affiant sayeth not.

[Signature]
Affiant

