



**Board of Commissioners of Cook County
Minutes of the Business and Economic Development Committee**

Thursday, October 19, 2023

9:45 AM

**Cook County Building, Board Room,
118 North Clark Street, Chicago, Illinois**

Reconvened Meeting from 10/17/2023

ATTENDANCE

Present: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, K. Morrison and S. Morrison (9)

PUBLIC TESTIMONY

Chairwoman Gainer asked the Secretary to the Board to call upon the registered public speakers, in accordance with Cook County Code.

No public speakers.

[23-5355](#)

COMMITTEE MINUTES

Approval of the minutes from the meeting of 9/12/2023

A motion was made by Vice Chairwoman Anaya, seconded by Commissioner Miller, to approve 23-5355. The motion carried by the following vote:

Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

[23-4487](#)

Sponsored by: TONI PRECKWINKLE (President) and MONICA GORDON, Cook County Board Of Commissioners

PROPOSED RESOLUTION

PICO Chemical/4000 E. 16th LLC CLASS 6B SUSTAINABLE EMERGENCY RELIEF (SER)

WHEREAS, the Cook County Bureau of Economic Development received and reviewed a Real Property Assessment Classification 6b Sustainable Emergency Relief (SER) application containing the following information:

Applicant: PICO Chemical/4000 E. 16th LLC

Address: 400 E. 16th Street, Chicago Heights, Illinois

Length of time at current location: 26 years

Length of time property under same ownership: 26 years

Is there evidence supporting 10 years of the same ownership and/or occupancy (tenancy): Yes

Age of the Property (Building): 62 Years

Municipality or Unincorporated Township: Bloom

Cook County District: 5th District

Permanent Index Number(s): 32-22-300-039-0000

Municipal Resolution Number: Village of Chicago Heights, Resolution Number 2021-121

Evidence of Economic Hardship: Yes

Number of blighting factors associated with the property: **Obsolescence** -Low ceiling heights-do not meet the stacking height of 20+ feet in newer buildings; **Deterioration**-noticeable deterioration of the walls with cracking and asphalt/gravel parking area is sub-standard; and **Deleterious land-use or layout-the property has had several additions over its life**; the layout of the facility is somewhat inefficient due to segmented development over time.

Has justification for the Class 6b SER program been provided?: Yes

Proposed use of property: Industrial - Manufacturing: Warehousing, manufacturing, and distribution

Living Wage Ordinance Compliance Affidavit Provided: Yes

WHEREAS, the Cook County Board of Commissioners has adopted a Real Property Assessment Classification 6b Sustainable Emergency Relief (SER) that provides an applicant a reduction in the assessment level for a long-term existing industrial enterprise that meets the qualifications of the SER program ; and

WHEREAS, the Cook County Classification System for Assessment requires that an applicant under the Class 6b SER program provide evidence justifying their participation in the subject program; and

WHEREAS, Class 6b SER requires a resolution by the County Board validating the property for the purpose of the Class 6bSER Program; and

WHEREAS, the industrial enterprise that occupies the premises has been at the same location for a minimum of ten years prior to the date of the application for the Class 6b SER Program;

WHEREAS, the industrial enterprise that occupies the premises has submitted evidence of economic hardship to the Cook County Bureau of Economic Development supporting a determination that participation in the Class 6b SER Program is necessary for the industrial enterprise to continue its operations at its current location and maintain its staff, and without the Class 6b SER the industrial enterprise would not be economically viable causing the property to be in imminent risk of becoming vacant and unused; and

WHEREAS, the applicant is not receiving another Cook County Property Tax Incentive for the same property; and

WHEREAS, the municipality states the Class 6b SER is necessary for the industrial enterprise to maintain its operations on this specific real estate. The municipal resolution cites the qualifications of this property to meet the definition of the Class 6b SER program; and

WHEREAS, industrial real estate is normally assessed at 25% of its market value, qualifying industrial real estate eligible for the Class 6b SER can receive a significant reduction in the level of assessment from the date that the application is approved by the Cook County Assessor. Properties receiving Class 6b SER will be assessed at 10% of the market value for 10 years, 15% for the 11th year and 20% in the 12th year; and

WHEREAS, the applicant understands that the Class 6b SER classification is not renewable and also the applicant vacates the specific real estate while the Class 6b SER is in place the designation will terminate and the assessment level will immediately revert back to the 25% assessment level; and

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Commissioners of the County of Cook, that the President and Board of Commissioners validate the above-captioned property is meets the requirements of the Class 6bSER Program; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby authorized and directed to forward a certified copy of this resolution to the Office of the Cook County Assessor

A motion was made by Vice Chairwoman Anaya, seconded by Commissioner Miller, to recommend for approval 23-4487. The motion carried by the following vote:

Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

[23-4488](#)

Sponsored by: TONI PRECKWINKLE (President) and SCOTT R. BRITTON, Cook County Board Of Commissioners

PROPOSED RESOLUTION

BCORE Corridor Chicago LLC 6B PROPERTY TAX INCENTIVE REQUEST

WHEREAS, the Cook County Bureau of Economic Development received and reviewed a Real Property Assessment Classification 6b application containing the following information:

Applicant: BCORE Corridor Chicago LLC

Address: 1500 S Wolf Avenue, Wheeling, Illinois, 60090

Municipality or Unincorporated Township: Village of Wheeling

Cook County District: 14th District

Permanent Index Number: 03-23-202-025-0000

Municipal Resolution Number: Village of Wheeling, Resolution No. 22-073

Number of month property vacant/abandoned: 13 months vacant

Special circumstances justification requested: Yes

Proposed use of property: Industrial use - warehousing, manufacturing, and/or distribution

Living Wage Ordinance Compliance Affidavit Provided: Yes

WHEREAS, the Cook County Board of Commissioners has adopted a Real Property Assessment Classification 6b that provides an applicant a reduction in the assessment level for an abandoned industrial facility; and

WHEREAS, the Cook County Classification System for Assessment defines abandoned property as buildings and other structures that, after having been vacant and unused for at least 24 continuous months, have been purchased for value by a purchaser in whom the seller has no direct financial interest; and

WHEREAS, in the instance where the property does not meet the definition of abandoned property, the municipality or the Board of Commissioners, may determine that special circumstances may exist that justify finding that the property is abandoned for purpose of Class 6b; and

WHEREAS, in the case of abandonment of less than 24 months and purchase for value, by a purchaser in whom the seller has no direct financial interest, the County may determine that special circumstances justify finding the property is deemed abandoned; and

WHEREAS, Class 6b requires the validation by the County Board of the shortened period of qualifying abandonment in cases where the facility has been abandoned for less than 24 consecutive months upon purchase for value; and

WHEREAS, the municipality states the Class 6b is necessary for development to occur on this specific real estate. The municipal resolution cites the qualifications of this property to meet the definition of abandoned with special circumstances; and

WHEREAS, industrial real estate is normally assessed at 25% of its market value, qualifying industrial real estate eligible for the Class 6b can receive a significant reduction in the level of assessment from the date that new construction or rehabilitation has been completed, or in the case of abandoned property from the date of substantial re-occupancy. 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; and

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Commissioners of the County of Cook, that the President and Board of Commissioners validate the above-captioned property is deemed abandoned with special circumstances under the Class 6b; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby authorized and directed to forward a certified copy of this resolution to the Office of the Cook County Assessor

A motion was made by Vice Chairwoman Anaya, seconded by Commissioner Miller, to recommend for approval 23-4488. The motion carried by the following vote:

Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

[23-4561](#)

Sponsored by: TONI PRECKWINKLE (President) and DONNA MILLER, Cook County Board Of Commissioners

PROPOSED RESOLUTION

TOK HOTEL LLC or it's Assignee CLASS 8 PROPERTY TAX INCENTIVE REQUEST

WHEREAS, the Cook County Bureau of Economic Development received and reviewed a Real Property Assessment Classification 8 application containing the following information:

Applicant: TOK HOTEL LLC or it's Assignee

Address: 5200 Lake Superior Drive Matteson, Illinois

Municipality or Unincorporated Township: Name of Municipality or Unincorporated Township

Cook County District: 6th District

Permanent Index Number: 31-21-203-001-0000

Municipal Resolution Number: Village of Matteson, Resolution No. 1320-0623

Number of month property vacant/abandoned: 16 months vacant

Special circumstances justification requested: Yes

Proposed use of property: Commercial use - Hotel space

Living Wage Ordinance Compliance Affidavit Provided: Yes

WHEREAS, the Cook County Board of Commissioners has adopted a Real Property Assessment Classification 8 that provides an applicant a reduction in the assessment level for an abandoned industrial facility; and

WHEREAS, the Cook County Classification System for Assessment defines abandoned property as buildings and other structures that, after having been vacant and unused for more than 24 continuous months, there has been no purchased for value by a purchaser and the property is in need of substantial rehabilitation; and

WHEREAS, in the instance where the property does not meet the definition of abandoned property, the

municipality or the Board of Commissioners, may determine that special circumstances may exist that justify finding that the property is abandoned for purpose of Class 8; and

WHEREAS, in the case of abandonment of over 24 months and no purchase for value by a disinterested buyer, the County may determine that special circumstances justify finding the property as being deemed abandoned; and

WHEREAS, Class 8 requires a resolution by the County Board validating the property as abandoned for the purpose of Class 8; and

WHEREAS, the municipality states the Class 8 is necessary for development to occur on this specific real estate. The municipal resolution cites the qualifications of this property to meet the definition of abandoned with special circumstances; and

WHEREAS; commercial real estate is normally assessed at 25% of its market value, qualifying commercial real estate eligible for the Class 8 can receive a significant reduction in the level of assessment from the date that new construction or rehabilitation has been completed, or in the case of abandoned property from the date of substantial re-occupancy. 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; and

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Commissioners of the County of Cook, that the President and Board of Commissioners validate the above-captioned property is deemed abandoned with special circumstances under the Class 8; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby authorized and directed to forward a certified copy of this resolution to the Office of the Cook County Assessor.

A motion was made by Vice Chairwoman Anaya, seconded by Commissioner Miller, to recommend for approval 23-4561. The motion carried by the following vote:

Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

[23-4562](#)

Sponsored by: TONI PRECKWINKLE (President) and MONICA GORDON, Cook County Board Of Commissioners

PROPOSED RESOLUTION

SBS 13939 Harrison Building LLC and Proflow Pumping Solutions, Inc. CLASS 8 PROPERTY TAX INCENTIVE REQUEST

WHEREAS, the Cook County Bureau of Economic Development received and reviewed a Real Property Assessment Classification 8 application containing the following information:

Applicant: SBS 13939 Harrison Building LLC and Proflow Pumping Solutions, Inc.

Address: 13939 Harrison Avenue, Posen, Illinois, 60469

Municipality or Unincorporated Township: Village of Posen

Cook County District: 5th District

Permanent Index Number: 28-01-400-023-0000

Municipal Resolution Number: Village of Posen, Resolution No. 2023-09

Number of month property vacant/abandoned: 90 days vacant

Special circumstances justification requested: Yes

Proposed use of property: Industrial use - warehousing, manufacturing, and/or distribution

Living Wage Ordinance Compliance Affidavit Provided: Yes

WHEREAS, the Cook County Board of Commissioners has adopted a Real Property Assessment Classification 8 that provides an applicant a reduction in the assessment level for an abandoned commercial facility; and

WHEREAS, the Cook County Classification System for Assessment defines abandoned property as buildings and other structures that, after having been vacant and unused for at least 24 continuous months, have been purchased for value by a purchaser in whom the seller has no direct financial interest; and

WHEREAS, in the instance where the property does not meet the definition of abandoned property, the municipality or the Board of Commissioners, may determine that special circumstances may exist that justify finding that the property is abandoned for purpose of Class 8; and

WHEREAS, in the case of abandonment of less than 24 months and purchase for value, by a purchaser in whom the seller has no direct financial interest, the County may determine that special circumstances justify finding the property is deemed abandoned; and

WHEREAS, Class 8 requires the validation by the County Board of the shortened period of qualifying abandonment in cases where the facility has been abandoned for less than 24 consecutive months upon purchase for value; and

WHEREAS, the municipality states the Class 8 is necessary for development to occur on this specific

real estate. The municipal resolution cites the qualifications of this property to meet the definition of abandoned with special circumstances; and

WHEREAS; commercial real estate is normally assessed at 25% of its market value, qualifying commercial real estate eligible for the Class 8 can receive a significant reduction in the level of assessment from the date that new construction or rehabilitation has been completed, or in the case of abandoned property from the date of substantial re-occupancy. 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; and

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Commissioners of the County of Cook, that the President and Board of Commissioners validate the above-captioned property is deemed abandoned with special circumstances under the Class 8; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby authorized and directed to forward a certified copy of this resolution to the Office of the Cook County Assessor

A motion was made by Vice Chairwoman Anaya, seconded by Commissioner Miller, to recommend for approval 23-4562. The motion carried by the following vote:

Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

[23-3872](#)

Sponsored by: BRIDGET GAINER, BRIDGET DEGNEN, ALMA E. ANAYA, KEVIN B. MORRISON and MAGGIE TREVOR, Cook County Board Of Commissioners

PROPOSED ORDINANCE AMENDMENT

ORDINANCE EXCLUDING SOLAR ENERGY SYSTEMS FROM ASSESSOR'S MARKET VALUATION OF STRUCTURE AND IMPROVEMENTS

BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 74, Article II, is hereby amended to add the following sections:

Sec. 74.49. Valuation of solar energy systems installed on commercial or industrial structures and improvements.

(a) *Purpose.* To reach its clean energy goals, the County Board finds that it is necessary to install solar energy systems on the roofs of commercial and industrial structures throughout the County. Owners of commercial and industrial property in Cook County should be encouraged to use otherwise unproductive roofs to help the County generate solar energy and create new jobs for County residents. When evaluating Cook County rooftops for solar energy system installation, owners and investors need certainty that the installation will not, on its own, increase property taxes.

(b) *Exclusion of solar energy systems from market valuation of commercial and industrial structures*

and improvements. When determining the value of any commercial or industrial property listed for taxation in the County, the County Assessor shall ascertain and utilize the value of the property's structures and improvements without consideration of any solar energy system installed in or on such structures or improvements.

(c) *Application.* This section shall apply to assessments initiated after the effective date of this Ordinance.

(d) *Definitions.* For purposes of this Section, the terms are defined as follows:

Solar energy means radiant energy received from the sun at wave lengths suitable for heat transfer, photosynthetic use, or photovoltaic use.

Solar collector means:

- (1) An assembly, structure, or design, including passive elements, used for gathering, concentrating, or absorbing direct and indirect solar energy, specially designed for holding a substantial amount of useful thermal energy and to transfer that energy to a gas, solid, or liquid or to use that energy directly; or
- (2) A mechanism that absorbs solar energy and converts it into electricity; or
- (3) A mechanism or process used for gathering solar energy through wind or thermal gradients; or
- (4) A component used to transfer thermal energy to a gas, solid, or liquid, or to convert it into electricity.

Solar storage mechanism means equipment or elements (such as piping and transfer mechanisms, containers, heat exchangers, or controls thereof, and gases, solids, liquids, or combinations thereof) that are utilized for storing solar energy, gathered by a solar collector, for subsequent use.

Solar energy system means

- (1)
 - i. a complete assembly, structure, or design of solar collector, or a solar storage mechanism, which uses solar energy for generating electricity or thermal energy;
 - ii. the design, materials, or elements of a system and its maintenance, operation, and labor components, and the necessary components, if any, of supplemental conventional energy systems designed or constructed to interface with a solar energy system;
 - iii. any legal, financial, or institutional orders, certificates, or mechanisms, including easements, leases, and agreements, required to ensure continued access to solar energy, its source, or its

use in a solar energy system, and including monitoring and educational elements of a demonstration project;

(2) Solar energy system does not include:

- i. distribution equipment that is equally usable in a conventional energy system except for those components of the equipment that are necessary for meeting the requirements of efficient solar energy utilization; or
- ii. components of a solar energy system that serve only as structural, insulating, protective, shading, aesthetic, or other non-solar energy utilization purposes, as defined in the regulations of the Department of Commerce and Economic Opportunity
- iii. The solar energy system shall conform to the standards for those systems established by regulation of the Department of Commerce and Economic Opportunity.

Effective date: This Ordinance shall be effective immediately upon approval and adoption.

A motion was made by Vice Chairwoman Anaya, seconded by Commissioner S. Morrison, to accept as substituted 23-3872. The motion carried by the following vote:

Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

[23-3872](#)

Sponsored by: BRIDGET GAINER, BRIDGET DEGNEN, ALMA E. ANAYA, KEVIN B. MORRISON and MAGGIE TREVOR, Cook County Board Of Commissioners

PROPOSED SUBSTITUTE TO FILE 23-3872

ORDINANCE CREATING ASSESSMENT CLASSIFICATION FOR COMMERCIAL COMMUNITY SOLAR ENERGY SYSTEM INSTALLATIONS

BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 74, Article II, is hereby amended to add the following sections:

Sec. 74.63. Assessment Classes

Real estate is divided into the following assessment classes:

. . .

(18). Class E. Improved real estate used primarily for industrial or commercial purposes, consisting of constructed buildings or other structures with a solar energy system installed in or on one or more building(s) or other structure(s) on the parcel after January 1, 2022. The portion of improved property

eligible for the Class E incentive shall be the proportion of square footage of the improved surface area that contains an installed solar energy system to the total square footage of all improvements on the parcel, up to a maximum of 50% of the total area of improvements on the parcel.

To qualify for the Class E classification, the applicant must:

1. File an eligibility application with the Assessor with the following information:
 - a. Parcel Identification Number (PIN) and Assessed Building Square Footage for all buildings and structures on the subject parcel.
 - b. Affidavit signed by the owner identifying the square footage of area containing installed components of a solar energy system.
 - c. Solar Energy System installation plans from the solar energy provider containing, at a minimum, the solar energy system layout/design and anticipated MWh of energy produced for off-site consumption.
2. Submit proof that the solar energy facilities have been installed and are actively producing energy for off-site consumption.
3. Maintain, directly or through a third-party contractor, the solar energy system in operating, energy-producing condition for the duration of the incentive period with the exception of temporary disruptions for system maintenance and repair.
4. Submit to the Assessor an Annual Report identifying the amount of energy generated by the solar energy system (in megawatt-hours (MWhs)) and used by off-site consumers.

This classification shall continue for a period of 10 years from the date the solar energy facilities have been installed and are actively producing energy for off-site consumption. This incentive classification will not be subject to renewal. Upon termination, the real estate shall revert to the applicable classification under this Division.

For purposes of this Section, the terms are defined as follows:

(1) "Solar energy" means radiant energy received from the sun at wave lengths suitable for photovoltaic use.

(2) "Solar collector" means (a) An assembly, structure, mechanism or design, that absorbs solar energy and converts it into electricity.

(3) "Solar storage mechanism" means equipment or elements that are utilized for storing solar energy, gathered by a solar collector, for subsequent use.

(4) "Solar energy system" means (a)(1) a complete assembly, structure, or design of solar collector, or a solar storage mechanism, which uses solar energy for generating electricity; (2) the design, materials, or elements of a system and its maintenance, operation, and labor components, and the necessary components, if any, of supplemental conventional energy systems designed or constructed to interface with a solar energy system; (3) any legal, financial, or institutional orders, certificates, or mechanisms, including easements, leases, and agreements, required to ensure continued access to solar energy, its source, or its use in a solar energy system, and including monitoring and educational elements of a demonstration project;

(b) "Solar energy system" does not include: (1) distribution equipment that is equally usable in a conventional energy system except for those components of the equipment that are necessary for meeting the requirements of efficient solar energy utilization; or (2) components of a solar energy system that serve only as structural, insulating, protective, shading, aesthetic, or other non-solar energy utilization purposes, as defined in the regulations of the Department of Commerce and Economic Opportunity.

(c) The owner or its third-party contractor shall attest that solar energy system conforms to the standards for those systems established by regulation of the Department of Commerce and Economic Opportunity.

Sec. 74-64. Market Value Percentages

The Assessor shall assess, and the Board of Review shall review, assessments on real estate in the various classes at the following percentages of market value:

...

(18) Class E. Twenty Percent.

Effective date: This Ordinance shall be effective immediately upon approval and adoption.

A motion was made by Vice Chairwoman Anaya, seconded by Commissioner S. Morrison, to recommend for approval as substituted 23-3872. The motion carried by the following vote:

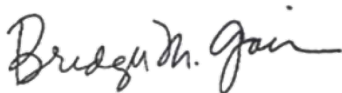
Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

ADJOURNMENT

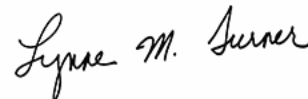
A motion was made by Vice Chairwoman Anaya, seconded by Commissioner S. Morrison, to adjourn the meeting. The motion carried by the following vote:

Ayes: Gainer, Anaya, Britton, Lowry, Miller, Moore, Morita, Morrison and Morrison (9)

Respectfully submitted,



Chairman



Secretary

A complete record of this meeting is available at <https://cook-county.legistar.com>.