



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

**Wednesday, October 19, 2022**

**10:30 AM**

**Virtual meeting**

**ATTENDANCE**

**Present:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2) Excused

Also Present: Commissioner Aguilar

**PUBLIC TESTIMONY**

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

1. Bona Heinsohn - Cook County Farm Bureau
2. Adriann Murawski - Illinois Realtors
3. Kristi DeLaurentiis - South Suburban Mayors and Managers Association
4. Rodger Cooley - Chicago Food Policy Action Council
5. Juan Escareno - Midwest Independent Retailers Association

[22-6026](#)

**COMMITTEE MINUTES**

Approval of the minutes from the meeting of 09/21/2022

**A motion was made by Vice Chairman Anaya, seconded by Commissioner K. Morrison, to**

**approve 22-6026. The motion carried by the following vote:**

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

[22-5249](#)

**Sponsored by:** TONI PRECKWINKLE (President) and ALMA E. ANAYA, Cook County Board Of Commissioners

**PROPOSED RESOLUTION**

**Modern Process Equipment Corporation 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:** Modern Process Equipment Corporation

**Address:** 3130 & 3136 S. Kolin Avenue, Chicago, Illinois 60623

**Length of time at current location:** 50 years

**Length of time property under same ownership:** 6 years

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

**Age of the Property (Building):** 25

**Municipality or Unincorporated Township:** City of Chicago

**Cook County District:** 5th District

**Permanent Index Number(s):** 16-34-200-009-0000 and 16-34-200-032-0000

**Municipal Resolution Number:** City of Chicago, Ordinance Document Number 02022-1281

**Evidence of Economic Hardship:** Yes

**Number of blighting factors associated with the property: Inadequate utilities:** All lighting was replaced throughout the facility to meet new code standards along with replacing an inadequate HVAC

unit with a new, energy efficient, unit. **Deterioration:** The floors were excessively cracked and damaged throughout the facility. The floors were grinded down, recemented and epoxy coated. **Dilapidation:** Chimney, shipping dock and all overhead doors were dilapidated. Chimney was removed, shipping dock was rebuilt and brought up to code and overhead doors were replaced.

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

**Proposed use of property: Industrial - Manufacturing:** Manufacturing and distribution of Coffee grinding equipment

**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 understand 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 Chairman Anaya, seconded by Commissioner K. Morrison, to recommend for approval 22-5249. The motion carried by the following vote:**

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

[22-5268](#)

**Sponsored by:** TONI PRECKWINKLE (President) and DEBORAH SIMS, Cook County Board Of Commissioners

**PROPOSED RESOLUTION**

**Founders Bank Trust NO. 5240 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:** Founders Bank Trust NO. 5240

**Address:** 2338 New Street, Blue Island, Illinois 60406

**Municipality or Unincorporated Township:** City of Blue Island

**Cook County District:** 5th District

**Permanent Index Number:** 25-31-119-023-0000

**Municipal Resolution Number:** City of Blue Island, Resolution No. 2021-055

**Number of month property vacant/abandoned:** 14 months vacant

**Special circumstances justification requested:** Yes

**Proposed use of property:** Commercial use - office medical space

**Living Wage Ordinance Compliance Affidavit Provided:** N/A

**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 Chairman Anaya, seconded by Commissioner K. Morrison, to recommend for approval 22-5268. The motion carried by the following vote:**

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

[22-5269](#)

**Sponsored by:** TONI PRECKWINKLE (President) and PETER N. SILVESTRI, Cook County Board Of Commissioners

**PROPOSED RESOLUTION**

**MV Holding, 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:** MV Holding, LLC

**Address:** 801 E Business Center Drive, Mount Prospect, Illinois 60056

**Municipality or Unincorporated Township:** Village of Mount Prospect

**Cook County District:** 9th District

**Permanent Index Number:** 03-35-102-015 -0000

**Municipal Resolution Number:** Village of Mount Prospect, Resolution NO. 23-21

**Number of month property vacant/abandoned:** One (1) month vacant

**Special circumstances justification requested:** Yes

**Proposed use of property:** Industrial use - 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 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 Chairman Anaya, seconded by Commissioner K. Morrison, to recommend for approval 22-5269. The motion carried by the following vote:**

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

[22-5270](#)

**Sponsored by:** TONI PRECKWINKLE (President) and KEVIN B. MORRISON, Cook County Board Of Commissioners

**PROPOSED RESOLUTION**

**Talatrans Worldwide Corporation 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:** Talatrans Worldwide Corporation

**Address:** 1115 Morse Ave, Schaumburg, Illinois 60193

**Municipality or Unincorporated Township:** Village of Schaumburg

**Cook County District:** 15th District

**Permanent Index Number:** 07-33-103-030-0000

**Municipal Resolution Number:** Village of Schaumburg, Resolution No. R-21-034

**Number of month property vacant/abandoned:** Eight (8) months vacant

**Special circumstances justification requested:** Yes

**Proposed use of property:** Industrial use - warehousing and 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 Chairman Anaya, seconded by Commissioner K. Morrison, to recommend for approval 22-5270. The motion carried by the following vote:**

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

[22-5378](#)

**Sponsored by:** TONI PRECKWINKLE (President) and LUIS ARROYO JR, Cook County Board Of Commissioners

**PROPOSED RESOLUTION**

**2419 West George 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:** 2419 West George LLC

**Address:** 2419 West George Street, Chicago, Illinois

**Municipality or Unincorporated Township:** Chicago

**Cook County District:** 8th District

**Permanent Index Number:** 13-25-230-044-0000

**Municipal Resolution Number:** City of Chicago, Resolution NO. 02021-3260

**Number of month property vacant/abandoned:** 12 months vacant

**Special circumstances justification requested:** Yes

**Proposed use of property:** Industrial use - warehousing, light 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 Chairman Anaya, seconded by Commissioner K. Morrison, to recommend for approval 22-5378. The motion carried by the following vote:**

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

[22-5379](#)

**Sponsored by:** TONI PRECKWINKLE (President) and BRANDON JOHNSON, Cook County Board Of Commissioners

**PROPOSED RESOLUTION**

**Richards Graphic Communications, Inc. 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:** Richards Graphic Communications, Inc.

**Address:** 2700 Van Buren Street, Bellwood, Illinois

**Length of time at current location:**

**Length of time property under same ownership:** 35 Years

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

**Age of the Property (Building):** 56 Years

**Municipality or Unincorporated Township:** Village of Bellwood

**Cook County District:** 1st District

**Permanent Index Number(s):** 15-16-214-037-0000

**Municipal Resolution Number:** Village of Bellwood, Resolution Number 22-13

**Evidence of Economic Hardship:** Yes

**Number of blighting factors associated with the property:** Three (3) blighting factors:  
**Obsolescence** - The property was built 50 years ago, and as such, many fixtures from the original construction have since fallen into a state of disrepair, and HVAC unit needs to be replaced.  
**Dilapidation**- 30 year old roof needs to be replaced and front wall of the building was seriously damaged due to a driver's collision and **Deterioration** - The flooring in the building is in serious disrepair and the parking lot at the property is in a state of disrepair and will need to be completely resurfaced and restriped..

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

**Proposed use of property: Industrial - Manufacturing:** Fulfillment center - 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 understand 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 Chairman Anaya, seconded by Commissioner K. Morrison, to recommend for approval 22-5379. The motion carried by the following vote:**

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

[22-5345](#)

**Sponsored by:** DONNA MILLER, JOHN P. DALEY, BRANDON JOHNSON, BILL LOWRY, KEVIN B. MORRISON, PETER N. SILVESTRI, FRANK J. AGUILAR, ALMA E. ANAYA, DENNIS DEER, BRIDGET GAINER and SCOTT R. BRITTON, Cook County Board Of Commissioners

**PROPOSED ORDINANCE AMENDMENT**

**AN AMENDMENT TO CHAPTER 74, ARTICLE II, REAL PROPERTY TAXATION**

**WHEREAS**, the Cook County Property Tax Incentive program is one of the most effective tools to attract and retain businesses in Cook County; and

**WHEREAS**, the program is particularly important in areas that have economic stagnation and high property tax rates such as exists in the South Suburbs of Cook County; and

**WHEREAS**, there exists several Illinois Department of Public Health designated food deserts throughout Cook County including in the South Suburbs; and

**WHEREAS**, according to U.S. Department of Agriculture (USDA) 2019 data, Illinois has 318 low-income and low access census tracts where urban residents must travel more than 1 mile and rural residents travel more than 10 miles to the nearest supermarket, which represents 10.2% of all census tracts and accounts for 1,242,939 Illinois residents living in these food deserts, and the county with the greatest number of tracts is Cook County with 51; and

**WHEREAS**, according to U.S. Department of Agriculture (USDA) 2019 data, Illinois has 870 low-income and low access census tracts where urban residents must travel more than 1/2 mile and rural residents travel more than 10 miles to the nearest supermarket, which represents 27.9% of all census tracts and accounts for 3,294,760 Illinois residents living in these food deserts, and the county with the greatest number of tracts is Cook County with 302; and

**WHEREAS**, lack of access to healthy food choices contributes to disparities in health outcomes and life expectancy, and access to healthy food is an integral ingredient to improving healthcare outcome disparities, which is a focal point of County Government, Cook County Health, and Cook County Department of Public Health; and

**WHEREAS**, one of the pillars of the County's Policy Roadmap and American Rescue Plan Act (ARPA) initiatives is to promote Healthy Communities including by addressing food insecurity and food access; and

**WHEREAS**, creation of a tax incentive to attract or retain grocery stores in food deserts has been determined an effective strategy by many academic and non-profit studies advocating for sustainable development in urban areas; and

**WHEREAS**, in order to target areas that have been designated as food deserts, specific definitions can

ensure that tax credits incentivize building in food deserts, while restricting the potential for abuse;

**NOW THEREFORE, BE IT ORDAINED**, by the Cook County Board of Commissioners, that Chapter 74- Taxation, Article II - Real Property Taxation, Division 2- Classification System for Assessment, Sections 74-63, 74-64, 74-69 and 74-73 of the Cook County Code are hereby amended as follows:

**Sec. 74-63. Assessment classes.**

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(5) *Class 5a.* All real estate not included in Class 1, Class 2, Class 3, Class 4, Class 5b, Class 6b, Class C, Class 7a, Class 7b, Class 7c, Class 7d, Class 8, Class 9, Class S or Class L of this Section.

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(12) *Class 7d.* Real estate used for expansion or renovation of a grocery store, new construction of a grocery store, or re-use of vacant commercial space for a grocery store located in a food desert. For this section, a “food desert” means a location lacking fresh fruit, vegetables, and other healthful whole foods, in part due to a lack of grocery stores, farmers' markets, or healthy food providers as defined in 20 ILCS 2310/2310-22, and that location is included in the Illinois Department of Public Health’s - Illinois Food Deserts Annual Report. For this section, “grocery store” shall be defined as a commercial retail business where: (a) the majority of the sales floor area that is open and accessible to the public is occupied by produce, food and beverage products, and household items that are packaged for preparation and consumption for daily living needs; (b) includes full-service items including a meat, deli, and bakery department; (c) at least 55% of its employee workforce is employed on a full time basis. For this section, full time employee shall be defined as any employee who works an average of at least 30 hours per week for more than 120 days in a year. An applicant must obtain from the municipality in which the real estate is located, or the County Board if the real estate is located in an unincorporated area, an Ordinance or Resolution expressly stating that the municipality or County Board, as the case may be, has determined that the incentive provided by Class 7d is necessary for development of a grocery store located in a food desert, as defined in this section, to occur on that specific real estate and that the municipality or County Board, as the case may be, supports and consents to the Class 7d application to the Assessor.

In addition, the Ordinance or Resolution shall:

1. Provide verification that the subject property is in a food desert, as defined herein;
2. State the applicant's intended use of the property as a grocery store as defined herein; and
3. State that an Economic Disclosure Statement, as defined in this Division, was received and filed by the municipality or County Board, as the case may be.

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(~~4213~~) *Class 8.* Real estate used primarily for industrial and commercial purposes, consisting of all newly constructed buildings or other structures, including the land upon which they are situated; or abandoned property, as defined in this division, including the land upon which such property

is situated; or all buildings and other structures which are substantially rehabilitated to the extent such rehabilitation has added to their value, including qualified land related to the rehabilitation.

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~~(1314)~~ *Class 9.* All real estate otherwise entitled to Class 3 classification under this division, provided that such real estate, consisting of land and existing buildings and structures is multifamily residential real estate; either has undergone major rehabilitation, or is new construction, or both; has at least 35 percent of the dwelling units leased at rents affordable to low- or moderate-income persons or households; and is in substantial compliance with all applicable local building, safety and health requirements and codes.

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~~(1415)~~ *Class S.* Real estate otherwise entitled to Class 3 classification under this division, consisting of land and existing buildings and structures, which is has been subject to a Section 8 contract renewal. The portion of the land and building eligible for the incentive shall be in such proportion as the number of Section 8 units bears to the total number of units. The proportion shall be applied only to property used for residential purposes, and not to portions of the property, if any, used for commercial purposes.

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~~(1516)~~ *Class L.* Real estate which is to be used for commercial or industrial purposes and which is designated as Class 3, Class 4, Class 5a or Class 5b pursuant to this Division; is a landmark or contributing building; and has undergone substantial rehabilitation. The substantial rehabilitation must constitute an investment by the owner of at least 50 percent of the building's full market value as determined by the Assessor in the assessment year prior to the commencement of the substantial rehabilitation.

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~~(1617)~~ *Class 10.* Used as a licensed bed and breakfast, as defined under the laws of the Cook County municipality where the property is situated, or registered as a Bed and Breakfast with the State of Illinois Bed and Breakfast Act, as established under 50 ILCS 820/1 et seq., the Illinois Bed and Breakfast Act, with six rentable units or less and with all said units contained in one improvement where none of the units is owner occupied and a Homeowner's Exemption pursuant to the Illinois Property Tax Code, Chapter 35, Title 4, Article 15 shall be available if allowed by law, provided a Bed and Breakfast is not required to be qualified for Homeowner Exemptions.

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**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:

- (1) Class 1: Ten percent.
- (2) Class 2: Ten percent.
- (3) Class 3: Sixteen percent in tax year 2009, 13 percent in tax year 2010, ten percent in tax year 2011, and subsequent years.
- (4) Class 4: Twenty percent. This change shall be effect on January 1, 2018.
- (5) Class 5a: Twenty-five percent.



- (6) Class 5b: Twenty-five percent.
- (7) Class 6b: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12.
- (8) Class C: Industrial properties: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12; commercial properties: ten percent for first ten) years, 15 percent in year 11 and 20 percent in year 12.
- (9) Class 7a: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12.
- (10) Class 7b: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12.
- (11) Class 7c: Ten percent for first three years, 15 percent in year four and 20 percent in year five.
- (12) Class 7d: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12. This incentive may be renewed once.
- ~~(13)~~ Class 8: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12.
- ~~(14)~~ Class 9: Ten percent for an initial ten-year period, renewable upon application for additional ten-year periods.
- ~~(15)~~ Class S: Ten percent for the term of the Section 8 contract renewal under the mark up to market option, as defined herein, and for any additional terms of renewal of the Section 8 contract under the mark up to market option.
- ~~(16)~~ Class L, renewable properties: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12; commercial properties: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12.
- ~~(17)~~ Class 10: Ten percent.

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**Sec. 74-69. Applicable assessment level.**

The assessment level applicable to real estate classified under incentive Classes 6b, C, 7a, 7b, 7c, 7d, 8, 9 and L shall in no event exceed the assessment level which otherwise would have been applicable to such real estate under the remaining assessment classes provided in this Division.

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**Sec. 74-73. - Suspension, Revocation or cancellation of incentive classification.**

- (a) The following Incentive Classifications are subject to suspension, revocation or cancellation herein pursuant the provisions of this section: Class 6b; Class 6b (special circumstances); Class 6b TEERM; Class 6b SER; Class 7a; Class 7b; Class 7c; Class 7d; Class 8; and Class 8 TEERM.

\*\*\*

**Effective date:** This ordinance shall be in effect immediately upon adoption.

A motion was made by Vice Chairman Anaya, seconded by Commissioner Miller, to recommend for approval 22-5345. The motion carried by the following vote:

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

**Absent:** Moore and Morrison (2)

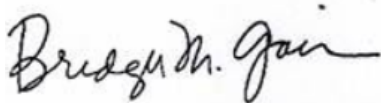
**ADJOURNMENT**

A motion was made by Commissioner Britton, seconded by Vice Chairman Anaya, to adjourn the meeting [FILE\_NR]. The motion carried by the following vote:

**Ayes:** Gainer, Anaya, Britton, Deer, Lowry, Miller and Morrison (7)

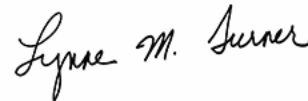
**Absent:** Moore and Morrison (2)

Respectfully submitted,



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Chairman



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Secretary

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