



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Details

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<b>File #:</b>	26-0714	<b>Version:</b>	1	<b>Name:</b>	C4T Properties, LLC
<b>Type:</b>	Resolution (Class 6B) Purchase for Value	<b>Status:</b>		<b>Status:</b>	Approved
<b>File created:</b>	1/22/2026	<b>In control:</b>		<b>In control:</b>	Business and Economic Development Committee
<b>On agenda:</b>	2/5/2026	<b>Final action:</b>		<b>Final action:</b>	3/12/2026
<b>Title:</b>	PROPOSED RESOLUTION				

C4T Properties, 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: C4T Properties, LLC

Address: 1982 Lunt Avenue, Elk Grove Village, Illinois

Municipality or Unincorporated Township: Elk Grove Village

Cook County District: 15th District

Permanent Index Number: 08-35-104-045-0000

Municipal Resolution Number: Village of Elk Grove, Resolution No. 85-24

Number of month property vacant/abandoned: Three (3) months vacant

Special circumstances justification requested: Yes

Proposed use of property: Industrial use - 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 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 12 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 12 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 12 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

**Sponsors:** TONI PRECKWINKLE (President), KEVIN B. MORRISON

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
3/12/2026	1	Board of Commissioners	approve as substituted	Pass
3/11/2026	1	Business and Economic Development Committee	recommend for approval	Pass
2/5/2026	1	Board of Commissioners	refer	Pass