

V March 21, 2025



**PROCEDURES AND APPLICATION
FOR VILLAGE OF WHEELING CONSIDERATION
OF COOK COUNTY REAL ESTATE CLASSIFICATIONS
CLASS 6b, 6b SER, 7a, 7b, 7c**

Village of Wheeling
Department of Economic Development
2 Community Boulevard
Wheeling, Illinois 60090

Attn: Len Becker
Economic Development Director
email: lbecker@wheelingil.gov
(847) 499-9094
www.wheelingil.gov
www.choosewheeling.com

Updated March 17, 2025

Intent and Policies for the Village of Wheeling Review of Cook County CLASS 6b, 6b SER, 7a, 7b, 7c Property Tax Incentives:

Intent

The Village of Wheeling is proactive with fostering a robust local economy. One way that the Village bolsters our business community is by supporting certain property tax abatements through the Cook County Class 6 and 7 classifications under certain circumstances. The main intentions of utilizing these programs are to modernize the commercial and industrial building stock found within Wheeling as well as reactivate vacant properties or to encourage redevelopment so such buildings and properties do not contribute to blight and result in deleterious conditions. To ensure clear and fair administration of this program, all applicants shall adhere to the policies and requirements identified in this application as well as the respective Cook County ordinances and application. The specific Cook County Property Tax Abatement classifications that the Village of Wheeling will accept for Village Board consideration are as follows:

- Class 6b and Class 6b SER
- Class 7a
- Class 7b
- Class 7c

The sub-categories (applicable to their respective classification) that will be considered by the Village include new construction, substantial rehabilitation, abandoned property, special circumstances, TEERM, and CEERM.

Policies

In addition to all policies and ordinances that Cook County requires, the Village of Wheeling representatives will review the additional policies listed below when considering any Cook County Property Tax Abatement Application. The additional policies are as follows:

- A pre-application meeting is required where the proposed applicant shall meet with the Economic Development Director to go over the proposed request and improvements to the subject building/property.
- All Class 7a, 7b, and 7c applications shall include and identify the specific end user businesses that generate sales tax, food and beverage tax, or hotel/motel tax at the time of submitting this application. The tax producing users shall be opened within two years of receiving a Village of Wheeling Resolution supporting the requested Class 7.
- All approved Class 7a, 7b, and 7c designations shall maintain the sales tax, food and beverage tax, or hotel/motel tax component of the business throughout the life of the property tax abatement period.

- No outstanding fines, fees or property maintenance violations shall be active against the subject property at the time of filling this application.
- Any applicant that is applying for a Class 6b special circumstance category must prove that the subject building or property has been completely unused and unoccupied for at least six months, unless the prospective end user can prove that the business that will occupy the premises generates sales tax or if the applicant proves that “but for” the incentive, the applicant will relocate and/or close their Wheeling location.
- All proposed improvements identified in the submitted application shall be completed within two years of receiving the approved Resolution from the Village.
- As mentioned in the Intent section above, the Village of Wheeling will not accept nor approve any request for an extension of any Cook County Property Tax Abatement for properties within the Village unless special circumstances are verified.

**Procedures for the Village of Wheeling
Review of Cook County
Class 6b, 6b SER, 7a, 7b, 7c Property Tax Incentive:**

1. Please review the applicable Cook County Assessor’s Office Class 6 and 7 Eligibility Bulletin ([click here to access Cook County’s Eligibility Bulletins](#)) before completing the Village of Wheeling’s application. The Eligibility Bulletin will help applicants to determine if they qualify for the respective property tax incentive.

PLEASE NOTE THAT AN APPLICATION TO COOK COUNTY MUST BE MADE PRIOR TO OCCUPANCY OF THE BUILDING OR COMMENCEMENT OF CONSTRUCTION OR REHABILITATION. FAILURE TO DO SO MAY JEOPARDIZE THE APPLICANT’S ABILITY TO QUALIFY FOR THE REQUESTED CLASSIFICATION.

2. Applicant must complete the Village of Wheeling’s application for a Cook County property tax incentive (enclosed). Contact should also be made with the Cook County Assessor’s Office (www.cookcountyassessor.com). The completed Village application, and a copy of the filled-out Cook County application should be submitted to Village staff who will review it for completeness. **Please ensure that the Living Wage Affidavit, the Economic Disclosure Statement and the completed IC-IQ Form are submitted with the filled out Cook County application and submitted to the Village of Wheeling for review to the mailing address below:**

Village of Wheeling
Department of Economic Development
Attn: Len Becker
2 Community Boulevard
Wheeling, Illinois 60090

Inquiries regarding the application form and review process should be directed to the Village of Wheeling’s Department of Economic Development by email to: lbecker@wheelingil.gov or phone: (847) 499-9094.

- 3 Application fee: The applicant must submit a \$950.00 non-refundable application fee for a 6b, 6b SER, 7a, and 7b application (a Class 7 c requires a \$475.00 non-refundable application). This fee covers the administrative costs of the Village. Additional fees may be required if the Village's Director of Economic Development determines that it will be necessary to employ third party, non-Village employee consultants to review and analyze the application, and/or prepare reports or draft documents relative to the application or the approval thereof.
- 4 Village staff will review the submitted application. After it is determined that all necessary information has been submitted, an evaluation of the request will be prepared and submitted to the Village Board, and staff will inform the applicant of the date the item will appear before the Village Board for review.

General Note: The applicant is requested to present the information in a format that is identified in the application. Supplemental information may be required should the Village determine it necessary.

The Village Board meeting should be attended by a representative of the property owner and the intended user. The representatives should be prepared to respond to any questions related to the property, the plans for its use, and any intended improvements.

- 5 The Village Board typically considers the approval of the application at the same Village Board meeting as any related Plan Commission approvals / cases relating to the project. If approved, a certified copy of the approval Resolution will be mailed to the applicant.
- 6 Submit the completed Cook County Eligibility Application for the specified classification, along with any required supporting documents, including a certified copy of the Village's approval Resolution, to the Cook County Assessor's Office to the address below:

Development Incentives
Office of the Cook County Assessor
118 North Clark Street, Room 312
Chicago, IL 60602

7. The construction, expansion and/or rehabilitation must begin within one (1) year of the date Cook County approves the application. If an application has been approved and is not acted upon within the required one (1) year, re-application is necessary, using the original Resolution, along with a letter from the Village indicating that the approval Resolution is still valid. As identified in the Policy section above, all proposed improvements with this application shall be completed within two years of the approved Village of Wheeling Resolution. Failure to complete the proposed improvements within two years, will result in the Village rescinding its original Resolution of support.

VILLAGE OF WHEELING - CLASS 6b, 6b SER, 7a, 7b, 7c APPLICATION

This original, signed application, complete with all supporting documents and the application fee, must be filed to be considered for Village approval. Please type or print clearly.

COVER LETTER:

Please provide a cover letter describing the applicant's background, property condition, and the applicant's plans for the property, including any plans for improvement or expansion. The narrative should also describe the user's operations, current employment and future employment projections, and any projected benefits to the community if the incentive should be granted.

APPLICANT INFORMATION:

Type of Application (Circle one): Class 6b, 6b SER, 7a, 7b, 7c

Property Status (check one) New Construction () Substantial Rehabilitation ()

Abandoned Property () Special Circumstances () TEERM () CEERM ()

Property Owner:

Name: _____ Phone: () _____

Address: _____

Email: _____

Agent/Representative (if applicable):

Name: _____ Phone: () _____

Address: _____

Email: _____

DESCRIPTION OF SUBJECT PROPERTY:

Street Address: _____

Permanent Real Estate Index Number(s):

Attach following: Legal Description (Exhibit A typed up in a Word document and submitted electronically)
 Site Dimension & Square Footage/Plat of Survey (Exhibit B)
 Building Dimensions/Site Plan (Exhibit C)

IDENTIFICATION OF PERSONS OR ENTITIES HAVING AN INTEREST:

Attach (as Exhibit D) a complete list of all legal owners, developers, occupants and other interested parties (including all beneficial owners of a corporation, limited liability company and/or land trust), identified by names and addresses, having an interest in the subject property and the proposed user and the nature and extent of this interest.

PROPERTY USE:

1. Attach a description of the precise nature and extent of the use(s) of the subject property (Exhibit E). Specify, where applicable, the amount/percentage of floor area devoted to all primary and ancillary uses.
2. Current zoning of property:_____ . If zoning amendments, variations, and/or other zoning relief will be required relative to the proposed plans for improvement or expansion, specify proposed amendment(s), variation(s) and/or other zoning relief that will be sought:

3. Impact of pollution if property is developed as proposed. Specify pollutants in reference to the following types (Exhibit F):

- A. Water/type of effluent
- B. Airborne contaminants
- C. Toxic substances
- D. Odor
- E. Glare
- F. Noise

4. List properties researched as possible alternative locations for proposed end users (Exhibit G).

5. Traffic: Projected number of vehicles entering and leaving the subject property per day:

Automobiles _____ Trucks _____

EVIDENCE OF NEW CONSTRUCTION, SUBSTANTIAL REHABILITATION, OR REUTILIZATION OF ABANDONED PROPERTY:

For all applications:

- Real Estate Contract (Exhibit H): attach a copy of the executed Real Estate Contract for the subject property.

If you are furnishing the contract requested under a claim that said information is proprietary, privileged and/or confidential, and that disclosure thereof would cause competitive harm to you and/or your business, please check here _____, and sign and date below.

By: _____

Title: _____

Name: _____

Date: ____/____/____

By adding the foregoing, the financial information that is supplied will be exempt from disclosure, in the face of a FOIA request, pursuant to 5 ILCS 140/7(1)(g).

- Copies of the most recent three (3) years' property tax bills for the existing property or the number of annual property tax bills requested in the respective Cook County Eligibility Bulletin (Exhibit I).

For new construction and substantial rehabilitation:

- Architectural plans or schematic drawings (Exhibit J)
- Dates or estimated dates of construction commencement and completion:

- Detailed contractor bids and estimates from an unrelated entity to any applicant or affiliated business showing an itemization of all proposed improvements (Part of Exhibit J)

- Itemized description of total cost (including land) and extent of new construction or substantial rehabilitation (Exhibit K)

For reutilization of abandoned property:

- Duration of abandonment: include affidavits of abandonment, records from utility companies showing proof of reduced services, Internal Revenue Service statements, court records, etc. (Exhibit L)
- Abandoned or vacant buildings – In addition to the requirements of Cook County as to the definition of such buildings, the applicant may provide documentation, and the Village Board may wish to consider, if any combination of the factors noted in Appendix A exist.

These criteria may be used to determine if “special circumstances” exist which warrant the granting of the requested classification. (Exhibit M)

- Architectural plans or schematic drawings (Exhibit J)
- Dates or estimated dates of construction commencement and completion:
- Detailed contractor bids and estimates from an unrelated entity to any applicant or affiliated business showing an itemization of all proposed improvements (Part of Exhibit J)

EMPLOYMENT OPPORTUNITIES:

Attach estimates of the following employment information (Exhibit N):

- Temporary employment positions (employed in construction).
- Permanent employment, both full-time and part-time, that will occur at the facility upon occupation. Differentiate between current employees, if any, which will be transferred from the applicant's existing facility or facilities and new employment positions that will be created in three, five, and ten years after the subject property is occupied.

FINANCIAL INFORMATION:

Attach the applicant's audited financial statements for the previous three (3) years (Exhibit O). In addition, attach the most current profit/loss statement of the applicant.

If you are furnishing the financial information requested under a claim that said information is proprietary, privileged and/or confidential, and that disclosure thereof would cause competitive harm to you and/or your business, please check here _____, and sign and date below.

By: _____

Title: _____

Name: _____

Date: ____/____/____

By adding the foregoing, the financial information that is supplied will be exempt from disclosure, in the face of a FOIA request, pursuant to 5 ILCS 140/7(1)(g).

Please note: If the Village determines that an independent financial analysis is required, the consulting fees associated with the analysis shall be borne by the applicant as an additional charge and shall be paid to the Village prior to the Village Board taking any action on the approval Resolution.

FISCAL EFFECT:

Report the projected fiscal impact that the proposed facility will have on the Village (Exhibit P). In the projection, provide a comparison of the property taxes for the following scenarios:

- 1) The subject property is fully occupied and receives no incentive;
- 2) The subject property is occupied and receives the requested abatement classification;
- 3) The subject property remains vacant and receives vacancy relief.

Also in this exhibit, include a description of sales tax generation and any other State and/or local revenues that are anticipated to be generated.

OTHER INDUCEMENTS:

State and describe whether any other financial inducements, such as industrial development revenue bonds, EDGE Tax Credits, tax increment financing, State grants, etc., are anticipated to be sought or required by the applicant (Exhibit Q).

JUSTIFICATION:

Please present your reasons for applying for the requested abatement classification (Exhibit R). It is the position of the Village that valid reasons, and a demonstration that the project will not proceed without the abatement classification, are required to receive Village approval for the reclassification.

CERTIFICATION:

I hereby certify that the preceding application and all attachments are true and correct and that all applicants will comply with all policies and regulations identified in this application as well as the Cook County Application.

Signature

Name

Date

Title

APPENDIX A

EXPLANATION OF CRITERIA FOR REUTILIZATION OF ABANDONED PROPERTY

1. AGE - Structure(s) more than 35 years old.
2. OBSOLESCENCE - The condition of falling into disuse because of: characteristics limiting the use and marketability of structures; persistent or chronic market rejection.
3. DETERIORATION - Physical deficiencies or disrepair in buildings or site improvements requiring treatment or repair beyond normal maintenance.
4. LACK OF VENTILATION, LIGHT, OR SANITARY FACILITIES - Structures that fail to provide adequate ventilation, light, or sanitary facilities as required by local building codes.
5. INADEQUATE UTILITIES - Underground and overhead utilities which are of insufficient capacity to serve the project; deteriorated, antiquated, obsolete, or in disrepair.
6. EXCESSIVE COVERAGE - Ratio of floor area to lot area in excess of zoning standards.
7. DELETERIOUS LAND USE - Incompatible land use relationships or uses which may be considered noxious, offensive, or environmentally unsuitable.
8. DEPRECIATION OF MAINTENANCE - The effects of deferred maintenance and the lack of maintenance of buildings, improvements, and grounds.
9. ILLEGAL USE OF INDIVIDUAL STRUCTURES
10. PRESENCE OF STRUCTURES BELOW MINIMUM CODE STANDARDS
11. DETRIMENTAL TO THE PUBLIC SAFETY, HEALTH, MORALS OR WELFARE
12. APPLICANT DESIRES TO RENOVATE OR REHABILITATE THE BUILDING

V March 21, 2025

ATTACHMENT

1. Village of Wheeling Resolution 25-____adopting the procedures for the application process.