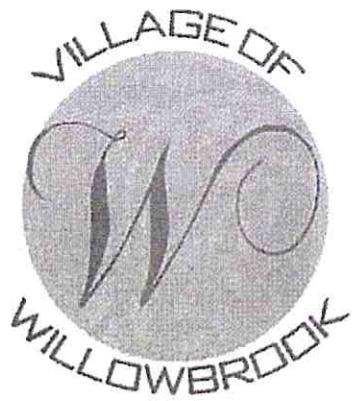


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**WILLOWBROOK, ILLINOIS
WILLOWBROOK REDEVELOPMENT CORRIDOR
REDEVELOPMENT PLAN AND PROJECT**

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&
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LIST OF EXHIBITS

<u>Exhibit A</u>	-	Boundary Map
<u>Exhibit B</u>	-	Legal Description
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<u>Exhibit E</u>	-	Future Land Use Map

I. INTRODUCTION

The Village of Willowbrook (the “Village”) is located in DuPage County, Illinois, serving a population of approximately 8,491 citizens (2020 Census). It is an established community located approximately 23 miles southwest of downtown Chicago. It is bordered by the suburban villages of Hinsdale, Westmont, Clarendon Hills, Burr Ridge, and Darien, along with unincorporated areas of DuPage County.

In this report, the Village proposes a Tax Increment Financing (“TIF”) Redevelopment Plan to assist an area in overcoming a number of redevelopment impediments. Kane, McKenna and Associates, Inc. (“KMA”) has been retained by the Village of Willowbrook to conduct an analysis of the potential qualification and designation of the area as a TIF district, and to assist the Village in drafting this TIF Redevelopment Plan.

TIF Plan Requirements. The Village is completing this Plan as required by the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, *et seq.*, as amended (the “Act” or the “TIF Act”). To establish a “TIF” district (also known as the “Redevelopment Project Area” or “RPA”), Illinois municipalities must adopt several documents, including a TIF Redevelopment Plan and an Eligibility Report.

The Act enables Illinois municipalities to establish TIF districts, either to eliminate the presence of blight or to prevent its onset. The Act finds that municipal TIF authority serves a public interest so as to “promote and protect the health, safety, morals, and welfare of the public, that blighted conditions need to be eradicated and conservation measures instituted, and that redevelopment of such areas be undertaken; that to remove and alleviate adverse conditions it is necessary to encourage private investment and restore and enhance the tax base of the taxing districts in such areas by the development or redevelopment of project areas” (65 ILCS 5/11-74.4-2(b)).

By definition, a TIF “Redevelopment Plan” (also known as the “Redevelopment Plan and Project”) means the comprehensive program of the municipality for development or redevelopment intended by the payment of redevelopment project costs to reduce or eliminate those conditions the existence of which qualify the redevelopment project area as a “blighted area,” “conservation area” (or combination thereof), or “industrial park conservation area,” and thereby to enhance the tax bases of the taxing districts which extend into the redevelopment project area as set forth in the Tax Increment Allocation Redevelopment Act.

Community Background. In 1959, a homeowners group called the Ridgemoor Homeowners Association decided to incorporate as a village in order to be able to guide the development of farmland which surrounded their homes. Changes in the law scheduled to become effective January 1, 1960, which would require a population of 400 for incorporation, caused this group of 167 people to expedite its request to be made a village. While the case for incorporation was before the court, the attorney for the homeowners association called the president, Anton Borse, frantically asking for a name for the new village. Borse looked out his window and saw the willow trees along the creek at the back of his property and promptly gave the village its name. Willowbrook became one of the State’s smallest villages on January 18, 1960.

Willowbrook has experienced tremendous growth over the last several decades. The community grew from a population of 1,170 in 1970 to 8,600 in 1990. In the period 1970 to 1980 the community grew 323% (to 3,780). The Village is located at the intersection of Illinois Route 83 (Robert Kingery Highway) and the Stevenson Expressway (I-55). As a result of its proximity to these major routes, the Village is strategically located with regard to opportunities for commercial, residential and employment growth.

The proposed Willowbrook Redevelopment Corridor TIF District has the potential for redevelopment that would allow the Village to assist in the reuse of underutilized properties in order to stabilize and increase property tax base. Redevelopment would build upon locational advantages and certain existing uses. As such, the Village has identified a number of objectives for redevelopment, with tax increment financing acting as a tool to achieve them. Please refer to Section III of this report for additional information about the goals, objectives and activities to support redevelopment.

A. The Redevelopment Plan

The Village recognizes the need for implementation of a strategy to revitalize existing properties within the boundaries of the RPA, as well as to stimulate and enhance new commercial, retail and mixed-use redevelopment. The ability to respond to marketplace demands is a key component of the Village's strategy to promote private redevelopment within strategically critical areas of the Village. The requisite private investment will likely only be stimulated in the RPA if TIF is adopted pursuant to the TIF Act, since incremental property tax revenue generated by the redevelopment will play a decisive role in encouraging private redevelopment. Existing conditions, such as those associated with properties and site improvements located within the RPA, that may have precluded intensive private reinvestment in the past, will be eradicated. Ultimately, the implementation of the Redevelopment Plan and Project detailed herein will benefit the Village and all the associated taxing districts, in the form of a stabilized and significantly expanded tax base.

The designation of the area as a Redevelopment Project Area will allow the Village to address deficiencies within the RPA, by taking the following steps:

- Establishing a pattern of up-to-date mixed-use and retail/commercial land-uses that will increase property valuations and address evolving market trends, especially as such uses are responsive to market conditions;
- Providing and coordinating roadway, traffic and other site improvements that provide access to the area, serve the area, or are within the area;
- Soliciting, coordinating, and supporting improved public transportation access to the area;
- Entering into redevelopment agreements in order to facilitate and guide the redevelopment and adaptive re-use of underutilized properties;
- Improving area appearance through undertaking modern landscape, streetscape and signage programs;
- Coordinating land assembly in order to provide sites for more modern redevelopment plans; and
- Providing and updating infrastructure that is adequate in relation to redevelopment plans.

The area on the whole would not reasonably be anticipated to be redeveloped in a coordinated manner without the adoption of this Redevelopment Plan and Project. The Village has prepared the Redevelopment Plan and Project to utilize tax increment financing in order to address area needs and to meet the Village's redevelopment goals and objectives.

The adoption of this Redevelopment Plan and Project makes possible the implementation of a comprehensive program for the economic redevelopment of the RPA. By means of public investment, the Village will strengthen the RPA, thus setting the stage for attracting private capital for redevelopment. This, in turn, will lead to the retention, expansion and attraction of commercial, retail and mixed residential use development into the Village in general, and the RPA in particular.

Pursuant to the Act, the RPA includes only those contiguous parcels of real property and improvements, thereon, substantially benefited by the redevelopment project. Also pursuant to the Act, the area is not less in the aggregate than 1½ acres.

Through this Redevelopment Plan and Project, the Village will serve as the central force for marshaling the assets and energies of the private sector for a unified, deliberate, cooperative public-private redevelopment effort. Ultimately, the implementation of the Redevelopment Plan and Project will benefit the Village and all the taxing districts, which encompass the RPA in the form of a stabilized and expanded tax base, the retention of existing businesses, and the creation of new businesses and employment opportunities within the Village, as a result of induced private sector investment within the area.

B. Summary

The Village, through legislative actions as required by the Act, finds:

- That the RPA, as a whole, has not been subject to growth and development through investment by private enterprise;
- That in order to promote and protect the health, safety, and welfare of the public, certain conditions that have adversely affected redevelopment within the RPA need to be addressed, and that redevelopment of the RPA must be undertaken;
- To alleviate the adverse conditions, it is necessary to encourage private reinvestment and stabilize and enhance the tax base in the RPA for the benefit of the taxing districts through redevelopment of the RPA;
- That public/private partnerships are determined to be necessary in order to achieve development goals;
- That the Redevelopment Plan and Project conforms to the Village's 1993 Comprehensive Plan (including any amendments thereto);

- That without the development focus and resources provided for under the Act, and as set forth in this Plan, redevelopment and growth is not reasonably expected to be achieved; and
- That the use of incremental tax revenues derived from the tax rates of various taxing districts in the RPA for the payment of redevelopment project costs is of benefit to the taxing districts, because the taxing districts would not derive the benefits of an increased assessment base without addressing the coordination of redevelopment.

It is further found, and certified by the Village, in connection with the process required for the adoption of this Plan pursuant to the Act, that the projected redevelopment of the RPA will not result in the displacement of ten (10) inhabited residential units or more, and that the RPA contains less than seventy-five (75) inhabited residential units. Therefore, this Plan does not include a Housing Impact Study as would otherwise be required.

The redevelopment activities that will take place within the RPA will produce benefits that are reasonably distributed throughout the RPA. Redevelopment of the RPA area is tenable only if a portion of the improvements and other costs are funded by TIF.

II. REDEVELOPMENT PROJECT AREA LEGAL DESCRIPTION

The Redevelopment Project Area is depicted on the map in Exhibit A and its legal description is attached in Exhibit B.

III. REDEVELOPMENT PROJECT AREA GOALS AND OBJECTIVES

The Village has established a number of goals which would determine the kinds of activities to be undertaken within the proposed TIF District. These efforts would conform to and promote the achievement of land use objectives in the Village's Comprehensive Plan. As indicated in the exhibit below, the Village's primary planning document is the 1993 Comprehensive Plan which describes the overall vision for the Village and is the foundation for Village initiatives such as the proposed TIF District. This underlying planning document influences all other Village planning effort such as the TIF planning process.

The following objectives are presented for the RPA in accordance with the Village's Comprehensive Plan, which is considered the Village's comprehensive planning process, and other relevant planning efforts.

A. Redevelopment Strategies of the Village

- 1) Maintain and expand the variety of retail and commercial services offered within the Village.
- 2) Ensure that all retail, office and commercial activities are concentrated within or near areas of similar or compatible uses.
- 3) Promote new regional-oriented commercial development in selected areas.
- 4) Reinforce and improve aesthetic and operational conditions in existing commercial areas.
- 5) Consider the establishment of a formal economic development program designed to encourage the development of vacant and underutilized properties and the redevelopment of existing built-up areas in such a manner so as to promote the overall image, identity and financial stability of the Village.
- 6) Promote new community-wide beautification improvements within public rights-of-way and Village entrances. Encourage the use of a symbol that can act as a signature feature for the Village at the various entrances to the Village and other key locations.
- 7) Maintain adequate public water supply, sanitary sewer and storm water systems.

Source: Willowbrook 1993 Comprehensive Plan

B. Specific Objectives for the RPA

- 1) Designate and provide for the orderly expansion of existing industrial and office-research areas and activities.
- 2) Maintain and enhance local efforts for business and industrial retention and facilitate the expansion and development plans of local industrialists.
- 3) Permit the development and expansion of new business and industrial land-uses only when adequate municipal services and facilities are present to serve new development.
- 4) Ensure that all new industrial and office-research development is concentrated in areas of similar or compatible uses.
- 5) Encourage new development to correct platting, access and other deficiencies in order to provide for contemporary development parcels in previously platted areas or sites of existing underutilized parcels.
- 6) Ensure that adequate utilities, including water and stormwater drainage infrastructure, are and remain available to serve existing and future uses.

C. Redevelopment Objectives

The RPA designation will allow the Village to:

- 1) Assist in coordinating redevelopment activities within the RPA in order to provide a positive marketplace signal and to conform to recent Village planning efforts;
- 2) Reduce or eliminate the negative factors present within the area;
- 3) Accomplish redevelopment over a reasonable time period;
- 4) Provide for high quality public improvement projects within and outside of the RPA; and
- 5) Provide for an attractive overall appearance of the area.

The implementation of the Redevelopment Plan and Project will serve to improve the overall quality of properties within the RPA and contribute to the economic health of the Village as a whole.

IV. EVIDENCE OF THE LACK OF DEVELOPMENT AND GROWTH WITHIN THE RPA AND ASSESSMENT OF FISCAL IMPACT ON AFFECTED TAXING DISTRICTS

A. Evidence of the Lack of Development and Growth Within the RPA

As documented in Exhibit C of this Plan, the RPA would qualify as a conservation area under the TIF Act. Properties within the RPA would not likely experience coordinated redevelopment without the designation of the RPA.

The proposed RPA exhibits various conditions which, if not addressed by the Village, would eventually worsen. For example, structures and site improvements within the RPA reflect deterioration, inadequate utilities, lagging/declining EAV and lack of community planning. These various conditions discourage private sector investment in business enterprises or in redevelopment sites.

B. Assessment of Fiscal Impact on Affected Taxing Districts

The action taken by the Village to stabilize and encourage growth of its tax base through the implementation of this Redevelopment Plan and Project is expected to have a positive financial impact on the affected taxing districts by arresting and avoiding potential declines in assessed valuations.

Given that there is potential for new retail, commercial and mixed-use redevelopment, the Village has made allowances in this Redevelopment Plan and Project to provide for distributions to school taxing districts and will follow the guidelines provided by the Act to compensate the school taxing districts at levels dictated by the actual increase in students (if any) caused by the redevelopment, as provided by the Act.

To the extent any surplus exists, any resulting surplus Special Tax Allocation Funds will be proportionately shared with the various taxing districts, including the Village, based on their respective tax rates for a given year, after all TIF eligible costs either expended or incurred as an obligation by the Village have been duly accounted for through administration of the Special Tax Allocation Fund to be established by the Village, as provided by the Act. The exception to this provision will be the extent to which the Village utilizes TIF funding to assist in the redevelopment of residential units with the impact described above to the School Districts. In such cases, the Village will provide funds to offset the costs incurred, as prescribed by the Act.

V. TIF QUALIFICATION FACTORS EXISTING IN THE REDEVELOPMENT PROJECT AREA

A. Findings

The RPA was studied to determine its qualifications under the TIF Act. It was determined that the area as a whole qualifies as a TIF District under Illinois law based upon conservation area factors. Refer to the Qualification Report in Exhibit C which is attached to and made a part of this Plan.

B. Eligibility Survey

The RPA was evaluated, from time to time, over a period from May, 2020 through the date of this Redevelopment Plan and Project. Analysis was aided by certain reports and information obtained from the Village and from other sources, including DuPage County.

VI. HOUSING IMPACT STUDY FINDINGS IN THE REDEVELOPMENT PROJECT AREA

The RPA was studied in order to determine if a housing impact study would need to be conducted pursuant to the TIF Act. The Village has found and certifies that the Redevelopment Plan will not displace ten (10) or more residents and that the RPA contains less than seventy-five (75) inhabited residential units, thus a housing impact study is not required to be completed.

VII. REDEVELOPMENT PROJECT

A. Redevelopment Plan and Project Objectives

The Village proposes to realize its goals and objectives of encouraging the redevelopment of the RPA and encouraging private investment through public finance techniques including, but not limited to, Tax Increment Financing:

- 1) By implementing a plan that provides for the retention and expansion of existing businesses and bolsters the attraction of new users to redevelop existing or new structures, as well as vacant or underutilized parcels that are, or may become available, within the RPA.
- 2) By constructing public improvements which may include (if necessary):
 - i. Street and sidewalk improvements (including new street construction, widening of current streets, and multi-use pedestrian and bicycle paths);
 - ii. Utility improvements (including, but not limited to, water, storm water management, flood control and sanitary sewer projects consisting of construction and rehabilitation);
 - iii. Signalization, traffic control, and lighting;
 - iv. Parking improvements (structured and/or grade);
 - v. Landscaping, streetscape, and beautification; and
 - vi. Construct and/or improve transit facilities; and
 - vii. Improve public facilities and institutional uses.
- 3) By entering into redevelopment agreements with developers for qualified redevelopment projects, including (but not limited to) the provision of an interest rate subsidy as allowed under the Act.
- 4) By providing for land assembly, site preparation, environmental remediation (if necessary), clearance, and demolition, including grading and excavation.
- 5) By the redevelopment of certain buildings or sites through necessary rehabilitation and improvement of structures.
- 6) By exploring and reviewing job training programs in coordination with any Village, federal, state, and county programs.
- 7) By entering into agreements with other public bodies for the development or construction of public facilities and infrastructure.

B. Redevelopment Activities

Pursuant to the foregoing objectives, the Village will implement a coordinated program of actions, including, but not limited to, site preparation, clearance, acquisition, demolition, construction of public infrastructure and related public improvements, and rehabilitation of existing structures and improvements, if necessary.

Site Preparation, Clearance, and Demolition

Property within the RPA may be acquired and improved through the use of site clearance, excavation, environmental remediation or demolition prior to redevelopment. The land may also be graded and cleared prior to redevelopment.

Land Assembly and Relocation

Certain properties or interests in properties in the RPA may be acquired or purchased by private entities. These properties may be assembled and reconfigured into appropriate redevelopment sites. The Village may facilitate private acquisition through reimbursement of acquisition and related costs through the write-down of acquisition costs. Relocation activities may also be undertaken by the Village. During the term of the TIF District, the Village agrees that properties in the TIF District with a legal conforming use on the following list, as of the date the TIF District created:

1. "Multiple family dwelling" use;
2. "Single-family attached dwelling" use; or
3. "Single-family detached dwelling" use,

as those phrases are defined and / or used in the Village's Zoning Ordinance, will not be the subject of acquisition by the Village pursuant to eminent domain in furtherance of a "redevelopment project" as defined in 65 ILCS 5/11-74.4-3(o).

Public Improvements

The Village may provide public improvements in the RPA, and outside the RPA where essential to prepare the RPA for use in accordance with this Redevelopment Plan, to enhance the immediate area and support the Redevelopment Plan and Project. Appropriate public improvements may include, but are not limited to:

- Improvements and/or construction of public utilities including the improvement of water mains as well as flood control and sanitary and storm sewer systems. Construction, repair and rehabilitation of stormwater infrastructure essential to serve the TIF District will be needed, including a stormwater pipe along the north frontage road adjacent to I-55 from Soper / Brush Hill Road easterly to 15W580 North Frontage Road to a point where it turns southeasterly and crosses under the interstate to property at the southeast corner of Grant Street and South Frontage

Road where it discharges, pursuant to 65 ILCS 5/11-74.4-4(f). Construction, repair and rehabilitation of this stormwater pipe is essential to the preparation of the TIF District for use in accordance with this Plan because it is the primary stormwater outlet for many properties in the RPA, and because over the years, when a blockage has developed during a storm, excessive amounts of stormwater inundate streets in the RPA for several days, blocking traffic and causing businesses to temporarily close because they are inaccessible.

- Beautification, identification makers, landscaping, lighting, and signage of public rights-of-way.
- Construction of new (or rehabilitation of existing) public facilities to allow for the redevelopment of the existing sites for new mixed use or retail/commercial uses, including parking and transportation related facilities.
- Construction of roadway improvements.

Rehabilitation

The Village may provide for the rehabilitation of certain structures within the RPA in order to provide for the redevelopment of the area and conformance to Village code provisions. Improvements may include exterior and facade related work as well as interior related work.

Interest Rate Write-Down

The Village may enter into agreements with owners/developers whereby a portion of the interest cost of a construction, renovation or rehabilitation project is paid for on an annual basis out of the Special Tax Allocation fund of the RPA, in accordance with the Act.

Job Training

The Village may assist facilities and enterprises located within the RPA in obtaining job training assistance. Job training and retraining programs currently available from or through other governments include, but are not limited to:

- Federal programs;
- State of Illinois programs;
- Applicable local vocational educational programs, including community college sponsored programs; and

- Other federal, state, county or non-profit programs that are currently available or will be developed and initiated over time.

School Districts Tuition Costs

The Village will provide for the payment of eligible tuition costs as provided for in the TIF Act if needed.

C. General Land Use Plan

Existing land uses generally consist of commercial/retail/hotel and Village uses. Future land uses reflect the objectives of this Redevelopment Plan, which are to enhance the improvement of the RPA as a thriving commercial and mixed-use area, with entertainment uses included. Future land uses would include mixed-uses consisting of entertainment uses, retail, commercial uses, and institutional uses. Existing and future land uses are shown in Exhibits D and E, respectively, attached hereto and made a part of this Plan.

D. Additional Design and Control Standards for Development in the Village

The appropriate design controls, as set forth in the Village's Comprehensive Plan, Zoning Ordinance (including any amendments thereto) or other relevant codes shall apply within and to the RPA.

E. Estimated Redevelopment Project Costs

"Redevelopment Project Costs" mean, and include, the sum total of all reasonable or necessary costs incurred or estimated to be incurred, as provided in the Act, and any such costs incidental to the Redevelopment Plan and Project. Private investments, which supplement Redevelopment Project Costs, are expected to substantially exceed the Redevelopment Project Costs. Eligible costs permitted under the Act which may be pertinent to this Redevelopment Plan and Project include:

1. Costs of studies and surveys, development of plans and specifications, implementation and administration of the redevelopment plan including, but not limited to, staff and professional service costs for architectural, engineering, legal, marketing, financial, planning, or other special services, provided, however, that no charges for professional services may be based on a percentage of the tax increment collected; except that after November 1, 1999, no contracts for professional services, excluding architectural and engineering services, may be entered into if the terms of the contract extend beyond a period of three (3) years. In addition, "redevelopment project costs" shall not include lobbying expenses;

1.1 After July 1, 1999, annual administrative costs shall not include general overhead or administrative costs of the municipality that would still have been incurred by the municipality if the municipality had not designated a redevelopment area or approved a redevelopment plan;

2. The cost of marketing sites within the redevelopment project area to prospective businesses, developers, and investors;
3. Property assembly costs, including, but not limited to, acquisition of land and other property, real or personal, or rights or interest therein, demolition of buildings, site preparation, site improvements that serve as an engineered barrier addressing ground level or below ground environmental contamination, including, but not limited to, parking lots and other concrete or asphalt barriers, and the clearing and grading of land;
4. Costs of rehabilitation, reconstruction or repair or remodeling of existing public or private buildings, fixtures and leasehold improvements; and the costs of replacing an existing public building if pursuant to the implementation of a redevelopment project the existing public building is to be demolished to use the site for private investment or devoted to a different use requiring private investment; including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification;
5. Costs of the construction of public works or improvements, including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification, except that on and after November, 1, 1999 redevelopment project costs shall not include the cost of constructing a new municipal public building principally used to provide offices, storage space, or conference facilities or vehicle storage, maintenance, or repair for administrative, public safety, or public works personnel and that is not intended to replace an existing public building as provided under paragraph (3) of subsection (q) of Section 11-74.4-3 unless either (i) the construction of the new municipal building implements a redevelopment project that was included in a redevelopment plan that was adopted by the municipality prior to the effective date of the amendatory Act of the 91st General Assembly or (ii) the municipality makes a reasonable determination in the redevelopment plan, supported by information that provided that basis for that determination, that the new municipal building is required to meet an increase in the need for public safety purposes anticipated to result from the implementation of the redevelopment plan;
6. Costs of job training and retraining projects including the costs of "welfare to work" programs implemented by businesses located within the redevelopment project area;

7. Financing costs, including but not limited to all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued pursuant to the Act accruing during the estimated period of construction of any redevelopment project for which such obligations are issued and for not exceeding 36 months thereafter and including reasonable reserves related thereto;
8. To the extent the municipality by written agreement accepts and approves the same, all or a portion of a taxing district's capital (and additional student tuition) costs resulting from the redevelopment project necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of the redevelopment plan and project;
9. For redevelopment project areas designated (or redevelopment project areas amended to add or increase the number of tax-increment-financing assisted housing units) on or after November 1, 1999 an elementary, secondary, or unit school district's increased costs attributable to assisted housing units located within the redevelopment project area for which the developer or redeveloper receives financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the assisted housing sites necessary for the completion of that housing as authorized by the Act, and which costs shall be paid by the municipality from the Special Tax Allocation Fund when the tax increment revenue is received as a result of the assisted housing units and shall be calculated annually as follows:
 - a) for foundation districts, excluding any school district in a municipality with a population in excess of 1,000,000, by multiplying the district's increase in attendance resulting from the net increase in new students enrolled in that school district who reside in housing units within the redevelopment project area that have received financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the housing sites necessary for the completion of that housing as authorized by the Act since the designation of the redevelopment project area by the most recently available per capita tuition cost as defined in Section 10-20.12a of the School Code less any increase in general State aid as defined in Section 18-8.05 of the School Code attributable to these added new students subject to the following annual limitations:
 - (i) for unit school districts with a district average 1995-96 Per Capita Tuition Charge of less than \$5,900, no more than 25% of the total amount of property tax increment revenue produced by those

housing units that have received tax increment finance assistance under this Act;

(ii) for elementary school districts with a district average 1995-96 Per Capita Tuition Charge of less than \$5,900, no more than 17% of the total amount of property tax increment revenue produced by those housing units that have received tax increment finance assistance under this Act; and

(iii) for secondary school districts with a district average 1995-96 Per Capita Tuition Charge of less than \$5,900, no more than 8% of the total amount of property tax increment revenue produced by those housing units that have received tax increment finance assistance under this Act.

b) For alternate method districts, flat grant districts, and foundation districts with a district average 1995-96 Per Capita Tuition charge equal to or more than \$5,900, excluding any school district with a population in excess of 1,000,000, by multiplying the district's increase in attendance resulting from the net increase in new students enrolled in that school district who reside in housing units within the redevelopment project area that have received financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the housing sites necessary for the completion of that housing as authorized by the Act since the designation of the redevelopment project area by the most recently available per capita tuition cost as defined in Section 10-20.12a of the School Code less any increase in general state aid as defined in Section 18-8.05 of the School Code attributable to these added new students subject to the following annual limitations:

(i) for unit school districts, no more than 40% of the total amount of property tax increment revenue produced by those housing units that have received tax increment finance assistance under this Act;

(ii) for elementary school districts, no more than 27% of the total amount of property tax increment revenue produced by those housing units that have received tax increment finance assistance under this Act; and

(iii) for secondary school districts, no more than 13% of the total amount of property tax increment revenue produced by those housing units that have received tax increment finance assistance under the Act.

c) Any school district in a municipality with a population of 1,000,000, additional restrictions apply.

Any school district seeking payment shall, after July 1 and before September 30 of each year, provide the municipality with reasonable evidence to support its claim for reimbursement before the municipality shall be required to approve or make the payment to the school district. If the school district fails to provide the information during this period in any year, it shall forfeit any claim to reimbursement for that year. School districts may adopt a resolution waiving the right to all or a portion of the reimbursement otherwise required by the Act. By acceptance of this reimbursement the school district waives the right to directly or indirectly set aside, modify, or contest in any manner the establishment of the redevelopment project area or projects.

10. For redevelopment project areas designated (or redevelopment project areas amended to add or increase the number of tax-increment-financing assisted housing units) on or after January 1, 2005, a public library district's increased costs attributable to assisted housing units located within the redevelopment project area for which the developer or redeveloper receives financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the assisted housing sites necessary for the completion of that housing as authorized by this Act shall be paid to the library district by the municipality from the Special Tax Allocation Fund when the tax increment revenue is received as a result of the assisted housing units. This paragraph applies only if (i) the library is located in a county that is subject to the Property Tax Extension Limitation Law or (ii) the library district is not located in a county that is subject to the Property Tax Extension Limitation Law but the district is prohibited by any other law from increasing its tax levy rate without a prior voter referendum.

The amount paid to a library district under this paragraph shall be calculated by multiplying (i) the net increase in the number of persons eligible to obtain a library card in that district who reside in housing units within the redevelopment project area that have received financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the housing sites necessary for the completion of that housing as authorized by this Act since the designation of the redevelopment project area by (ii) the per-patron cost of providing library services

so long as it does not exceed \$120. The per-patron cost shall be the Total Operating Expenditures Per Capita as stated in the most recent Illinois Public Library Statistics produced by the Library Research Center at the University of Illinois. The municipality may deduct from the amount that it must pay to a library district under this paragraph any amount that it has voluntarily paid to the library district from the tax increment revenue. The amount paid to a library district under this paragraph shall be no more than 2% of the amount produced by the assisted housing units and deposited into the Special Allocation Fund.

A library district is not eligible for any payment under this paragraph unless the library district has experienced an increase in the number of patrons from the municipality that created the tax-increment-financing district since the designation of the redevelopment project area. Any library district seeking payment under this paragraph shall, after July 1 and before September 30 of each year, provide the municipality with convincing evidence to support its claim for reimbursement before the municipality shall be required to approve or make the payment to the library district. If the library district fails to provide the information during this period in any year, it shall forfeit any claim to reimbursement for that year. Library districts may adopt a resolution waiving the right to all or a portion of the reimbursement otherwise required by this paragraph. By acceptance of such reimbursement, the library district shall forfeit any right to directly or indirectly set aside, modify, or contest in any manner whatsoever the establishment of the redevelopment project area or projects;

11. Relocation costs to the extent that the Village determines that relocation costs shall be paid or is required to make payment of relocation costs by federal or state law;
12. Payment in lieu of taxes;
13. Costs of job training, advanced vocational education or career education, including but not limited to courses in occupational, semi-technical or technical fields leading directly to employment, incurred by one or more taxing districts, provided that such costs (i) are related to the establishment and maintenance of additional job training, advanced vocational education or career education programs for persons employed or to be employed by employers located in the redevelopment project area; and (ii) when incurred by a taxing district or taxing districts other than the Village, are set forth in a written agreement by or among the Village and the taxing district or taxing districts, which agreement describes the program to be undertaken, including but not limited to the number of employees to be trained, a description of the training and services to be provided, the number and type of positions available or to be available, itemized costs of the program and sources of funds to pay for the same, and the term of agreement. Such costs include, specifically, the payment by community college districts of costs pursuant to Section 3-37, 3-38, 3-40 and 3-40.1 of the Public Community College Act and by school districts of costs pursuant to Section 10-22.20a and 10-23.3a of the School Code;

14. Interest costs incurred by a redeveloper related to the construction, renovation or rehabilitation of a redevelopment project provided that:

- a) such costs are to be paid directly from the Special Tax Allocation Fund established pursuant to the Act;
- b) such payments in any one-year may not exceed 30% of the annual interest costs incurred by the developer with regard to the redevelopment project during that year;
- c) if there are not sufficient funds available in the Special Tax Allocation Fund to make the payment pursuant to this paragraph then the amounts so due shall accrue and be payable when sufficient funds are available in the Special Tax Allocation Fund;
- d) the total of such interest payments paid pursuant to the Act may not exceed 30% of the total (i) cost paid or incurred by the redeveloper for the redevelopment project plus (ii) redevelopment project costs excluding any property assembly costs and any relocation costs incurred by a municipality pursuant to the Act;
- e) the cost limits set forth in subparagraphs (b) and (d) shall be modified for the financing of rehabilitated or new housing units for low-income households and very low-income households, as defined in Section 3 of the Illinois Affordable Housing Act and the percentage of 75% shall be substituted for 30% in subparagraphs (b) and (d);
- f) Instead of the eligible costs provided by subparagraphs (b) and (d), as modified by this subparagraph, and notwithstanding any other provisions of the Act to the contrary, the municipality may pay from tax increment revenues up to 50% of the cost of construction of new housing units to be occupied by low-income households and very low-income households as defined in Section 3 of the Illinois Affordable Housing Act. The cost of construction of those units may be derived from the proceeds of bonds issued by the municipality under the Act or other constitutional or statutory authority or from other sources of municipal revenue that may be reimbursed from tax increment revenues or the proceeds of bonds issued to finance the construction of that housing. The eligible costs provided under this subparagraph (f) shall be an eligible cost for the construction, renovation, and rehabilitation of all low and very low-income housing units, as defined in Section 3 of the Illinois Affordable Housing Act, within the redevelopment project area. If the low and very low-income units are part of a residential redevelopment project that includes units not affordable to

low and very low-income households, only the low and very low-income units shall be eligible for benefits under subparagraph (f).

The standards for maintaining the occupancy by low-income households and very low-income households, as defined in Section 3 of the Illinois Affordable Housing Act, of those units constructed with eligible costs made available under the provisions of this subparagraph (f) shall be established by guidelines adopted by the municipality. The responsibility for annually documenting the initial occupancy of the units by low-income households and very low-income households, as defined in Section 3 of the Illinois Affordable Housing Act, shall be that of the then current owner of the property. For ownership units, the guidelines will provide, at a minimum, for a reasonable recapture of funds, or other appropriate methods designed to preserve the original affordability of the ownership units. For rental units, the guidelines will provide, at a minimum, for the affordability of rent to low and very low-income households. As units become available, they shall be rented to income-eligible tenants. The municipality may modify these guidelines from time to time; the guidelines, however, shall be in effect for as long as tax increment revenue is being used to pay for costs associated with the units or for the retirement of bonds issued to finance the units or for the life of the redevelopment project area, whichever is later;

15. If the redevelopment project area is located within a municipality with a population of more than 100,000, the cost of day care services for children of employees from low-income families working for businesses located within the redevelopment project area and all or a portion of the cost of operation of day care centers established by redevelopment project area businesses to serve employees from low-income families working in businesses located in the redevelopment project area. For the purposes of this paragraph, "low-income families" means families whose annual income does not exceed 80% of the municipal, county, or regional median income, adjusted for family size, as the annual income and municipal, county or regional median income are determined from time to time by the United States Department of Housing and Urban Development.
16. Unless explicitly stated herein the costs of construction of new privately-owned buildings shall not be an eligible redevelopment project cost;
17. After November 1, 1999, none of the redevelopment project costs enumerated in this subsection shall be eligible redevelopment projects if those costs would provide direct financial support to a retail entity initiating operations in the redevelopment project area while terminating operations at another Illinois location within 10 miles of the redevelopment project area but outside the boundaries of the redevelopment project area municipality. For purposes of this paragraph, termination means a closing of a retail operation that is directly related to the opening of the same

operation or like retail entity owned or operated by more than 50% of the original ownership in a redevelopment project area, but it does not mean closing an operation for reasons beyond the control of the retail entity, as documented by the retail entity, subject to a reasonable finding by the municipality that the current location contained inadequate space, has become economically obsolete, or was no longer a viable location for the retailer or serviceman;

18. No cost shall be a redevelopment project cost in a redevelopment project area if used to demolish, remove, or substantially modify a historic resource, after August 26, 2008, unless no prudent and feasible alternative exists. "Historic Resource" means (i) a place or structure that is included or eligible for inclusion on the National Register of Historic Places or (ii) a contributing structure in a district on the National Register of Historic Places. This restriction does not apply to a place or structure for which demolition, removal, or modification is subject to review by the preservation agency of a Certified Local Government designated as such by the National Park Service of the United States Department of the Interior.

If a special service area has been established pursuant to the Special Service Area Tax Act or Special Service Area Tax Law, then any tax incremental revenues derived from the tax imposed pursuant to Special Service Area Tax Act or Special Service Area Tax Law may be used within the redevelopment project area for the purposes permitted by that Act or Law as well as the purposes permitted by the TIF Act.

Estimated eligible costs of this Redevelopment Plan are shown on the next page. The total eligible costs constitute the upper limit of expenditures that are to be funded from tax increment revenues, exclusive of capitalized interest, issuance costs, interest and other financing costs. Adjustments to these line item cost items may be made without amendment to the Redevelopment Plan and Project.

**VILLAGE OF WILLOWBROOK
WILLOWBROOK REDEVELOPMENT CORRIDOR TIF
ESTIMATED PROJECT COSTS**

<u>Program Actions/Improvements</u>	<u>Estimated Costs (A)</u>
1. Land Acquisition, Assembly Costs and Relocation Costs	\$ 2,000,000
2. Demolition, Site Preparation, Environmental Cleanup Utility Improvements, including, but not limited to water system, storm/flood control system, sanitary sewers and road and rights -of-way	\$ 35,000,000
3. Public facilities, including Parking Facilities and Streetscaping and improvements, including taxing district capital costs and transportation related improvements	\$ 25,000,000
4. Rehabilitation Costs	\$ 8,000,000
5. Interest Costs Pursuant to the Act	\$ 2,000,000
6. Professional Service Costs (Planning, Legal, Engineering, Administrative and Other Professional Service Costs)	\$ 5,000,000
7. Job Training	\$ 1,000,000
8. Statutory School District Payments, as provided for by the TIF Act	<u>\$ 2,000,000</u>
TOTAL ESTIMATED PROJECT COSTS	<u>\$ 80,000,000</u>

Notes:

- (1) All project cost estimates are in 2022 dollars. Costs may be adjusted for inflation per the TIF Act.
- (2) In addition to the costs identified in the exhibit above, any bonds issued to finance a phase of the Project may include an amount sufficient to pay (a) customary and reasonable charges associated with the issuance of such obligations, (b) interest on such bonds, and (c) capitalized interest and reasonably required reserves.
- (3) Adjustments to the estimated line-item costs above are expected. Adjustments may be made between and among line-items within the total, either by increasing or decreasing line-item costs. Each individual project cost will be evaluated in light of the projected private development and resulting tax revenues as it is considered for public financing under the provisions of the Act. The totals of the line-items set forth above are not intended to place a total limit on the described expenditures, as the specific items listed above are not intended to preclude payment of other eligible redevelopment project costs in connection with the redevelopment of the RPA – provided the total amount of payment for eligible redevelopment project costs shall not exceed the overall budget amount outlined above and all as provided for in the Act.

F. Sources of Funds to Pay Redevelopment Project Costs Eligible Under Illinois TIF Act

Funds necessary to pay for public improvements and other project costs eligible under the Act are to be derived principally from property tax increment revenues, proceeds from municipal obligations to be retired primarily with tax increment revenues and interest earned on resources available but not immediately needed for the Redevelopment Plan and Project.

“Redevelopment Project Costs” specifically contemplate those eligible costs set forth in the Act and do not contemplate the preponderance of the costs to redevelop the area. The majority of development costs will be privately financed, and TIF or other public sources are to be used, subject to approval by the Village’s corporate authorities, only to leverage and commit private redevelopment activity.

The tax increment revenues, which will be used to pay debt service on the municipal obligations, if any, and to directly pay redevelopment project costs, shall be the incremental increase in property taxes attributable to the increase in the equalized assessed value of each taxable lot, block, tract or parcel of real property in the RPA over and above the initial equalized assessed value of each such lot, block, tract or parcel in the RPA, in the 2020 tax year for the RPA.

Among the other sources of funds which may be used to pay for redevelopment project costs and debt service on municipal obligations issued to finance project costs are the following: certain local sales or utility taxes, special service area taxes, the proceeds of property sales, certain land lease payments, certain Motor Fuel Tax revenues, certain state and federal grants or loans, certain investment income, and such other sources of funds and revenues as the Village may from time to time deem appropriate.

The Redevelopment Project Area would not reasonably be expected to be developed in a coordinated manner without the use of the incremental revenues provided by the Act.

The Village may also direct incremental revenues from the Redevelopment Project Area to any existing or future contiguous redevelopment project areas for redevelopment activities, in conformance with the provisions of the Act, and it may also receive incremental revenues from any existing or future contiguous redevelopment project areas in order to further the redevelopment activities described in this Plan.

G. Nature and Term of Obligations to be Issued

The Village may issue obligations secured by the Special Tax Allocation Fund established for the Redevelopment Plan and Project Area pursuant to the Act or such other funds as are available to the Village by virtue of its home rule powers pursuant to the Illinois State Constitution.

Any and/or all obligations issued by the Village pursuant to this Redevelopment Plan and Project and the Act shall be retired not more than twenty-three (23) years after the year of adoption of the ordinance approving the Redevelopment Project Area. However, the final maturity date of any obligations issued pursuant to the Act may not be later than twenty (20) years from their respective date of issuance. One or more series of obligations may be issued from time to time in order to implement this Redevelopment Plan and Project. The total principal and interest payable in any year on all obligations shall not exceed the amount available in that year or projected to be available in that year, may be payable from tax increment revenues and from bond sinking funds, capitalized interest, debt service reserve funds, and all other sources of funds as may be provided by ordinance.

Those revenues not required for principal and interest payments, for required reserves, for bond sinking funds, for redevelopment project costs, for early retirement of outstanding securities, and to facilitate the economical issuance of additional bonds necessary to accomplish the Redevelopment Plan and Project, may be declared surplus and shall then become available for distribution annually to taxing districts overlapping the RPA in the manner provided by the Act.

Such securities may be issued on either a taxable or tax-exempt basis, as general obligation or revenue bonds, with either fixed rate or floating interest rates, with or without capitalized interest, with or without deferred principal retirement, with or without interest rate limits except as limited by law, and with or without redemption provisions, and on such other terms, all as the Village may determine.

H. Most Recent Equalized Assessed Valuation (EAV) of Properties in the Redevelopment Project Area

The most recent estimate of equalized assessed valuation (EAV) for tax year 2020 of the property within the RPA is approximately \$40,166,490.

I. Anticipated Equalized Assessed Valuation (EAV)

Upon completion of the anticipated private development of the Willowbrook Redevelopment Corridor Redevelopment Project Area over a twenty-three (23) year period, it is estimated that the equalized assessed valuation (EAV) of the property within the RPA will be within a range of approximately to \$75,000,000 to \$80,000,000.

VIII. DESCRIPTION AND SCHEDULING OF REDEVELOPMENT PROJECT

A. Redevelopment Project

An implementation strategy will be employed with full consideration given to the availability of both public and private funding. It is anticipated that a phased redevelopment will be undertaken.

The Redevelopment Project will begin as soon as the private entities have obtained financing and other necessary approvals for appropriate projects. Depending upon the scope of the development as well as the actual uses, the following activities may be included in each phase:

Land Assembly: Certain properties in the RPA may be acquired and assembled into appropriate redevelopment sites.

Demolition and Site Preparation: The existing improvements located within the RPA may have to be reconfigured or prepared to accommodate new uses or expansion plans. Demolition of certain structures and grading of certain parcels may be necessary for future projects. Additionally, the Redevelopment Plan contemplates site preparation, or other requirements necessary to prepare the site for desired redevelopment projects.

Rehabilitation: The Village may assist in the rehabilitation of private or public facilities, buildings or site improvements located within the RPA.

Landscaping/Buffering/Streetscaping: The Village may fund certain landscaping projects, which serve to beautify public properties or rights-of-way and provide buffering between land uses.

Water, Sanitary Sewer, Storm Sewer and Other Utility Improvements: Certain public and private utilities may be extended or re-routed to serve or accommodate the new development. Upgrading of existing utilities may be undertaken. The provision of necessary detention or retention ponds may also be undertaken by the Village. Public and private utility services may also be provided or relocated in order to accommodate the renovation or expansion of buildings.

Public Infrastructure/Facility Improvements: Widening or construction of existing road improvements and/or vacation of roads may be undertaken by the Village within or outside of the RPA pursuant to the TIF Act. Certain secondary streets/roads may be extended or constructed. Related curb, gutter, and paving improvements could also be constructed as needed, along with utilities, such as water and sewer infrastructure. Public facilities including parking, transportation, and taxing district capital costs may be constructed that would be available to the general public.

Traffic Control/Signalization: Traffic control or signalization projects that improve access to and from the RPA and enhance its redevelopment may be constructed.

Public Safety Related Infrastructure: Certain public safety improvements including, but not limited to, public signage, public facilities, and streetlights may be constructed or implemented.

Interest Costs Coverage: The Village may fund certain interest costs incurred by a developer for construction, renovation or rehabilitation of a redevelopment project. Such funding would be paid for out of annual tax increment revenue generated from the RPA as permitted by the Act.

Professional Services: The Village may fund necessary planning, legal, engineering, administrative and financing costs during project implementation. The Village may reimburse itself from annual tax increment revenue if available.

Tuition Payments to School Districts: The Village may fund payments to the School Districts pursuant to the provisions of the Act.

B. Commitment to Fair Employment Practices and Affirmative Action

As part of any Redevelopment Agreement entered into by the Village and any private developers, both will agree to establish and implement an honorable, progressive, and goal-oriented affirmative action program that serves appropriate sectors of the Village. The program will conform to the most recent Village policies and plans.

With respect to the public/private development's internal operations, both entities will pursue employment practices that provide equal opportunity to all people regardless of sex, color, race or creed. Neither party will discriminate against any employee or applicant because of sex, marital status, national origin, age, or the presence of physical handicaps. These nondiscriminatory practices will apply to all areas of employment, including: hiring, upgrading and promotions, terminations, compensation, benefit programs and educational opportunities.

All those involved with employment activities will be responsible for conformance with this policy and the compliance requirements of applicable state and federal regulations.

The Village and private developers will adopt a policy of equal employment opportunity and will include or require the inclusion of this statement in all contracts and subcontracts at any level. Additionally, any public/private entities will seek to ensure and maintain a working environment free of harassment, intimidation, and coercion at all sites, and in all facilities at which all employees are assigned to work. It shall be specifically ensured that all on-site supervisory personnel are aware of and carry out the obligation to maintain such a working environment, with specific attention to minority and/or female individuals.

Finally, the entities will utilize affirmative action to ensure that business opportunities are provided and that job applicants are employed and treated in a nondiscriminatory manner.

Underlying this policy is the recognition by the entities that successful affirmative action programs are important to the continued growth and vitality of the community.

C. Completion of Redevelopment Project and Retirement of Obligations to Finance Redevelopment costs

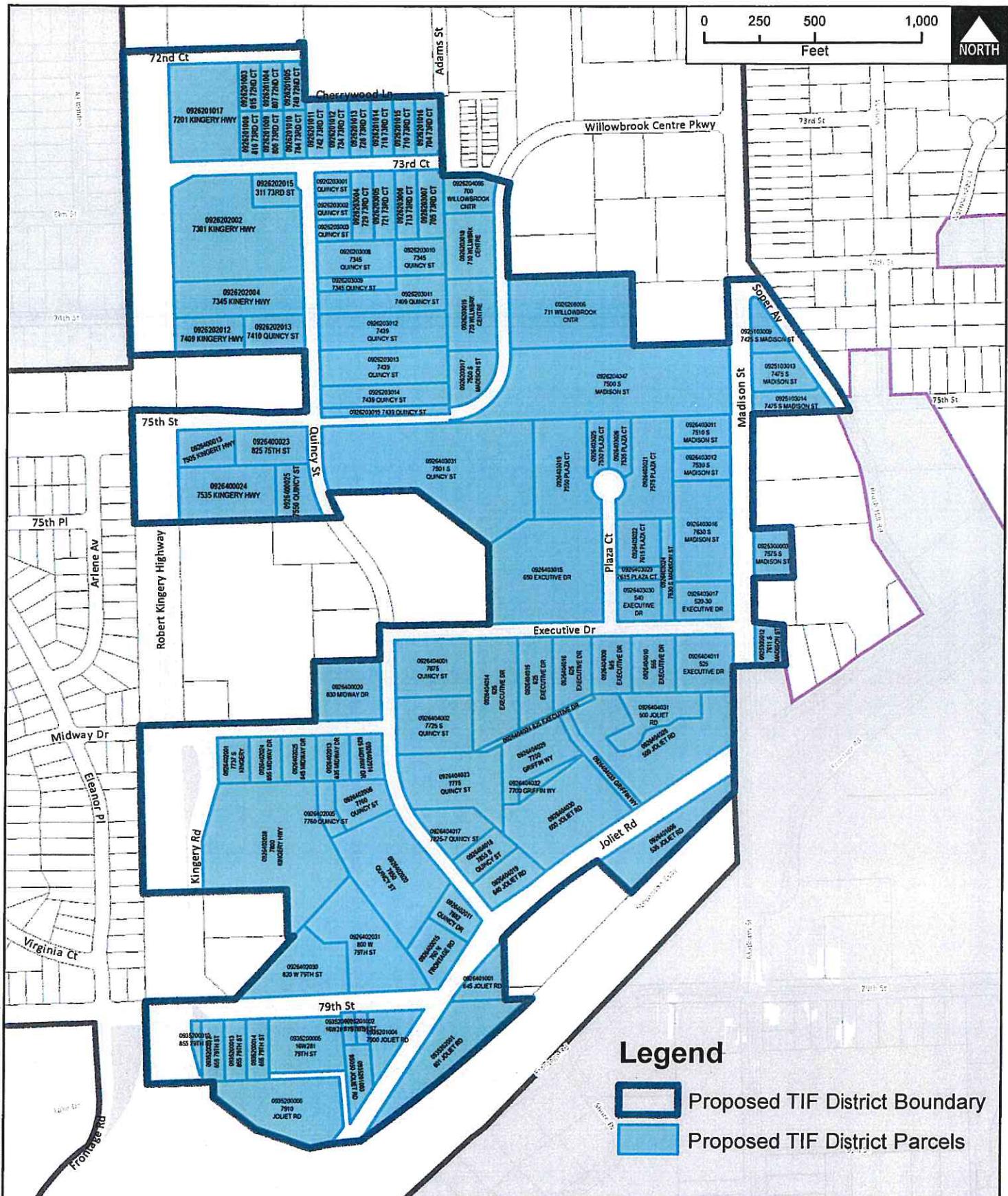
This Redevelopment Project and retirement of all obligations to finance redevelopment costs will be completed within twenty-three (23) calendar years after the year of adoption of an ordinance designating the RPA. The actual date for such completion and retirement of obligations shall not be later than December 31 of the year in which the payment to the municipal treasurer pursuant to the Act is to be made with respect to ad valorem taxes levied in the twenty-third calendar year after the year of the initial adoption of the ordinance approving the RPA.

IX. PROVISIONS FOR AMENDING THE TAX INCREMENT REDEVELOPMENT PLAN AND PROJECT

This Redevelopment Plan and Project may be amended pursuant to the provisions of the Act

EXHIBIT A

BOUNDARY MAP



Legend

Proposed TIF District Boundary
Proposed TIF District Parcels

CLIENT:



VILLAGE OF WILLOWBROOK

TITLE:

PROPOSED TIF DISTRICT

PROJ. NO. 900144.H215
DATE: 07/07/2022
SHEET 1 OF 1
DRAWING NO.

CHRISTOPHER B. BURKE ENGINEERING, LTD.
9575 W. Higgins Road, Suite 600 • Rosemont, Illinois 60018 • (847) 823-0500

DSGN.		SCALE:	1:6,917
DWN.	DRW	AUTHOR:	DWALTERS
CHKD.		PLOT DATE:	1/7/2022
FILE:	Proposed TIF District		

EXHIBIT B
LEGAL DESCRIPTION

LEGAL DESCRIPTION (Willowbrook Redevelopment Corridor TIF):

THAT PART OF THE WEST HALF OF SECTION 25, SECTION 26 AND THE NORTHEAST QUARTER OF SECTION 35 IN TOWNSHIP 38 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN IN DUPAGE COUNTY, ILLINOIS, BEING DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF LOT 9 IN WILLOWBROOK CORPORATE CENTER UNIT NO. 2 SUBDIVISION, AS RECORDED OCTOBER 11, 2000 AS DOCUMENT NUMBER R2000-158930, SAID SOUTHEAST CORNER ALSO BEING A POINT ON THE WEST RIGHT-OF-WAY LINE OF MADISON STREET;

THENCE NORTH ALONG SAID WEST RIGHT-OF-WAY LINE OF MADISON STREET TO A POINT OF INTERSECTION WITH THE WESTERLY EXTENSION OF THE SOUTH RIGHT-OF-WAY LINE OF 74TH STREET;

THENCE EAST ALONG SAID WESTERLY EXTENSION AND THE SOUTH RIGHT-OF-WAY LINE OF 74TH STREET TO A POINT OF INTERSECTION WITH THE NORTHEASTERLY RIGHT-OF-WAY LINE OF SOPER ROAD;

THENCE SOUTHEASTERLY ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE OF SOPER ROAD TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF 75TH STREET, SAID SOUTH RIGHT-OF-WAY LINE OF 75TH STREET ALSO BEING THE SOUTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 25;

THENCE WEST ALONG SAID SOUTH LINE OF THE NORTHWEST QUARTER TO A POINT ON THE EAST RIGHT-OF-WAY LINE OF SAID MADISON STREET;

THENCE SOUTH ALONG SAID EAST RIGHT-OF-WAY LINE OF MADISON STREET TO A POINT OF INTERSECTION WITH THE WESTERLY EXTENSION OF THE NORTH LINE OF THE PROPERTY OF GOWER SCHOOL (DISTRICT 62) AS CONVEYED BY SAJVERA TO THE COUNTY BOARD OF SCHOOL TRUSTEES FOR THE USE AND BENEFIT OF SAID SCHOOL DISTRICT 62, BY DEED RECORDED AS DOCUMENT R1957-835578;

THENCE EASTERLY ALONG SAID WESTERLY EXTENSION OF THE NORTH LINE OF THE GOWER SCHOOL PROPERTY TO THE NORTHWEST CORNER OF SAID GOWER SCHOOL PROPERTY;

THENCE SOUTH ALONG THE WEST LINE OF SAID GOWER SCHOOL PROPERTY TO THE NORTHEAST CORNER OF LOT 1 IN BALDUCCI'S ASSESSMENT PLAT, AS RECORDED SEPTEMBER 29, 1981 AS DOCUMENT NUMBER R1981-053018;

THENCE WEST ALONG THE NORTH LINE OF SAID LOT 1 IN BALDUCCI'S ASSESSMENT PLAT TO THE NORTHWEST CORNER THEREOF, SAID NORTHWEST CORNER ALSO BEING A POINT ON SAID EAST RIGHT-OF-WAY LINE OF MADISON STREET;

THENCE SOUTH ALONG SAID EAST RIGHT-OF-WAY LINE OF MADISON STREET TO THE NORTHWEST CORNER OF LOT 2 IN SAID BALDUCCI'S ASSESSMENT PLAT;

THENCE EAST ALONG THE NORTH LINE OF SAID LOT 2 IN BALDUCCI'S ASSESSMENT PLAT TO THE NORTHEAST CORNER THEREOF;

THENCE SOUTH ALONG THE EAST LINE OF SAID LOT 2 IN BALDUCCI'S ASSESSMENT PLAT TO THE SOUTHEAST CORNER THEREOF;

THENCE WEST ALONG THE SOUTH LINE OF SAID LOT 2 IN BALDUCCI'S ASSESSMENT PLAT AND THE WESTERLY EXTENSION THEREOF TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF SAID MADISON STREET;

THENCE SOUTH ALONG SAID WEST RIGHT-OF-WAY LINE OF MADISON STREET TO A POINT ON THE NORTHWESTERLY RIGHT-OF-WAY LINE OF INTERSTATE ROUTE 55 (AS WIDENED);

THENCE SOUTHWESTERLY ALONG SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF INTERSTATE ROUTE 55 (AS WIDENED) TO THE SOUTHEASTERLY CORNER OF COMPASS ARENA PLANNED UNIT DEVELOPMENT, AS RECORDED APRIL 24, 2020 AS DOCUMENT NUMBER R2020-040386;

THENCE NORTHWESTERLY ALONG THE NORTHEASTERLY LINE OF SAID COMPASS ARENA PLANNED UNIT DEVELOPMENT TO THE MOST NORTHERLY CORNER THEREOF, SAID MOST NORTHERLY CORNER ALSO BEING A POINT ON THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF JOLIET ROAD;

THENCE SOUTHWESTERLY ALONG SAID SOUTHEASTERLY RIGHT-OF-WAY LINE OF JOLIET ROAD TO THE NORTHWEST CORNER OF SAID COMPASS ARENA PLANNED UNIT DEVELOPMENT;

THENCE SOUTH ALONG THE WEST LINE OF SAID COMPASS ARENA PLANNED UNIT DEVELOPMENT AND THE SOUTHERLY EXTENSION THEREOF TO A POINT ON THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 26;

THENCE EAST ALONG SAID SOUTH LINE OF THE SOUTHEAST QUARTER OF SECTION 26 TO A POINT ON SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF INTERSTATE ROUTE 55 (AS WIDENED);

THENCE SOUTHWESTERLY, WESTERLY AND NORTHWESTERLY ALONG SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF INTERSTATE ROUTE 55 (AS WIDENED) TO A POINT ON THE SOUTH LINE OF HARVEY'S RESUBDIVISION, AS RECORDED OCTOBER 21, 1953 AS DOCUMENT NUMBER 698678;

THENCE WEST ALONG SAID SOUTH LINE OF HARVEY'S RESUBDIVISION AND THE WESTERLY EXTENSION THEREOF TO A POINT OF INTERSECTION WITH THE SOUTHERLY EXTENSION OF THE WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83 (AKA ROBERT KINGERY HIGHWAY);

THENCE NORTH ALONG SAID SOUTHERLY EXTENSION AND THE WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83 (AKA ROBERT KINGERY HIGHWAY) TO A POINT OF INTERSECTION WITH THE WESTERLY EXTENSION OF THE NORTH RIGHT-OF-WAY LINE OF 79TH STREET;

THENCE EAST ALONG SAID WESTERLY EXTENSION AND THE NORTH RIGHT-OF-WAY LINE OF 79TH STREET TO THE SOUTHEAST CORNER OF LOT 4 IN ANVAN'S SUBDIVISION, AS RECORDED OCTOBER 9, 1978 AS DOCUMENT NUMBER R1978-096734;

THENCE NORTHEASTERLY ALONG THE SOUTHEASTERLY LINE OF SAID LOT 4 IN ANVAN'S SUBDIVISION TO THE NORTHEAST CORNER THEREOF, SAID NORTHEAST CORNER ALSO BEING A POINT ON THE SOUTH LINE OF ANVAN'S RESUBDIVISION, AS RECORDED MARCH 31, 1986 AS DOCUMENT NUMBER R1986-028791;

THENCE WEST ALONG SAID SOUTH LINE OF ANVAN'S RESUBDIVISION TO THE SOUTHEAST CORNER OF LOT 2 IN SAID ANVAN'S RESUBDIVISION;

THENCE NORTH ALONG THE EAST LINE OF SAID LOT 2 IN ANVAN'S RESUBDIVISION TO THE NORTHEAST CORNER THEREOF;

THENCE WEST ALONG THE NORTH LINE OF SAID LOT 2 IN ANVAN'S RESUBDIVISION AND THE WESTERLY EXTENSION THEREOF TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83 (AKA ROBERT KINGERY HIGHWAY);

THENCE NORTH ALONG SAID WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83 TO A POINT OF INTERSECTION WITH THE WESTERLY EXTENSION OF THE NORTH RIGHT-OF-WAY LINE OF MIDWAY DRIVE;

THENCE EAST ALONG SAID WESTERLY EXTENSION AND THE NORTH RIGHT-OF-WAY LINE OF MIDWAY DRIVE TO THE SOUTHWEST CORNER OF LOT 13 IN WILLOWBROOK EXECUTIVE PLAZA, AS RECORDED JULY 8, 1975 AS DOCUMENT NUMBER R1975-033298;

THENCE NORTH ALONG THE WEST LINE OF SAID LOT 13 IN WILLOWBROOK EXECUTIVE PLAZA TO THE NORTHWEST CORNER THEREOF;

THENCE EAST ALONG THE NORTH LINE OF SAID LOT 13 IN WILLOWBROOK EXECUTIVE PLAZA TO THE NORTHEAST CORNER THEREOF, SAID NORTHEAST CORNER ALSO BEING A POINT ON THE WEST RIGHT-OF-WAY LINE OF QUINCY STREET;

THENCE NORTH ALONG SAID WEST RIGHT-OF-WAY LINE OF QUINCY STREET TO A POINT OF INTERSECTION WITH THE WESTERLY EXTENSION OF THE NORTH RIGHT-OF-WAY LINE OF EXECUTIVE DRIVE;

THENCE EAST ALONG SAID WESTERLY EXTENSION AND THE NORTH RIGHT-OF-WAY LINE OF EXECUTIVE DRIVE TO THE SOUTHEAST CORNER OF LOT 1 IN ROC INDUSTRIAL P.U.D., AS RECORDED JULY 28TH, 2016 AS DOCUMENT NUMBER R2016-078174;

THENCE NORtherly AND NORTHwesterly ALONG THE EASTERLY LINE OF SAID LOT 1 IN ROC INDUSTRIAL P.U.D. TO THE NORTHEAST CORNER THEREOF;

THENCE WEST ALONG THE NORTH LINE OF SAID LOT 1 IN ROC INDUSTRIAL P.U.D. TO THE NORTHWEST CORNER THEREOF, SAID NORTHWEST CORNER ALSO BEING A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF SAID QUINCY STREET;

THENCE SOUTHEASTERLY ALONG SAID EASTERLY RIGHT-OF-WAY LINE OF QUINCY STREET TO A POINT OF INTERSECTION WITH THE EASTERLY EXTENSION OF THE SOUTH LINE OF LOT 34 IN SAID WILLOWBROOK EXECUTIVE PLAZA;

THENCE WEST ALONG SAID EASTERN EXTENSION, THE SOUTH LINE OF LOT 34 AND THE WESTERLY EXTENSION THEREOF TO A POINT ON SAID WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83;

THENCE NORTH ALONG SAID WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83 TO A POINT OF INTERSECTION WITH THE WESTERLY EXTENSION OF THE NORTH RIGHT-OF-WAY LINE OF 75TH STREET (AS WIDENED);

THENCE EAST ALONG SAID WESTERLY EXTENSION AND THE NORTH RIGHT-OF-WAY LINE OF 75TH STREET TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF SAID QUINCY STREET;

THENCE NORTH ALONG SAID WEST RIGHT-OF-WAY LINE OF QUINCY STREET TO THE NORTHEAST CORNER OF LOT 1 IN WINGREN PLAZA SUBDIVISION, AS RECORDED DECEMBER 5, 1989 AS DOCUMENT NUMBER R1989-152944;

THENCE WEST ALONG THE NORTH LINE OF SAID LOT 1 IN WINGREN PLAZA SUBDIVISION AND THE WESTERLY EXTENSION THEREOF TO A POINT ON SAID WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83;

THENCE NORTH ALONG SAID WEST RIGHT-OF-WAY LINE OF ILLINOIS STATE ROUTE 83 TO A POINT OF INTERSECTION WITH THE WESTERLY EXTENSION OF THE NORTH RIGHT-OF-WAY LINE OF 72ND COURT;

THENCE EAST ALONG SAID WESTERLY EXTENSION AND THE NORTH RIGHT-OF-WAY LINE OF 72ND COURT TO A POINT ON THE WEST LINE OF LAKE WILLOW WAY CONDOMINIUM, AS RECORDED NOVEMBER 30, 1981 AS DOCUMENT NUMBER R1981-063247;

THENCE SOUTH ALONG SAID WEST LINE OF LAKE WILLOW WAY CONDOMINIUM TO THE SOUTHWEST CORNER THEREOF, SAID SOUTHWEST CORNER ALSO BEING THE NORTHWEST CORNER OF LOT 7 IN HINSDALE HIGHLAND ESTATES, AS RECORDED JUNE 23, 1954 AS DOCUMENT NUMBER R1954-720969;

THENCE EAST ALONG THE NORTH LINE OF SAID LOT 7 AND THE NORTH LINE OF LOTS 8 AND 9 IN SAID HINSDALE HIGHLAND ESTATES TO THE NORTHEAST CORNER OF SAID LOT 9, SAID NORTHEAST CORNER ALSO BEING A POINT ON THE WEST LINE OF LOT 2 IN WILLOWBROOK CORPORATE CENTER UNIT #2 RESUBDIVISION, AS RECORDED NOVEMBER 6, 2013 AS DOCUMENT NUMBER R2013-152663;

THENCE SOUTH ALONG THE WEST LINE OF SAID LOT 2 IN WILLOWBROOK CORPORATE CENTER UNIT #2 RESUBDIVISION TO THE SOUTHWEST CORNER THEREOF;

THENCE EAST AND SOUTHEASTERLY ALONG THE SOUTH LINE OF SAID LOT 2 AND THE SOUTHEASTERLY EXTENSION TO A POINT ON THE EASTERN RIGHT-OF-WAY LINE OF WILLOWBROOK CENTRE PARKWAY;

THENCE SOUTHERLY ALONG SAID EASTERN RIGHT-OF-WAY LINE OF WILLOWBROOK CENTRE PARKWAY TO THE NORTHWEST CORNER OF LOT 10 IN AFORESAID WILLOWBROOK CORPORATE CENTER UNIT NO. 2 SUBDIVISION;

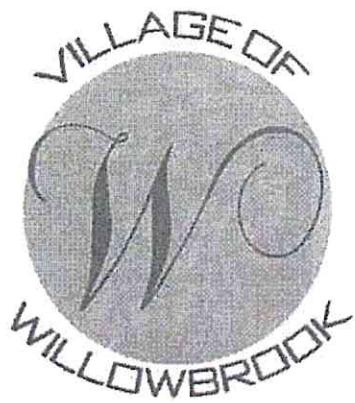
THENCE EAST ALONG THE NORTH LINE OF SAID LOT 10 IN WILLOWBROOK CORPORATE CENTER UNIT NO. 2 SUBDIVISION TO THE NORTHEAST CORNER THEREOF;

THENCE SOUTH ALONG THE EAST LINE OF SAID LOT 10 IN WILLOWBROOK CORPORATE CENTER UNIT NO. 2 SUBDIVISION TO THE SOUTHEAST CORNER THEREOF, SAID SOUTHEAST CORNER ALSO BEING THE SOUTHWEST CORNER OF AFORESAID LOT 9 IN WILLOWBROOK CORPORATE CENTER UNIT NO. 2 SUBDIVISION;

THENCE EAST ALONG THE SOUTH LINE OF SAID LOT 9 TO THE POINT OF BEGINNING.

EXHIBIT C
TIF QUALIFICATION REPORT

Draft Dated: 1/14/2022



**WILLOWBROOK, ILLINOIS
WILLOWBROOK REDEVELOPMENT CORRIDOR TIF
DISTRICT ELIGIBILITY REPORT**

Prepared By:

Willowbrook, Illinois
&
Kane, McKenna and Associates, Inc.

January, 2022

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EXECUTIVE SUMMARY

The Village of Willowbrook, Illinois (the “Village”) is pursuing the establishment of the Redevelopment Corridor Tax Increment Finance District (the “TIF District”, “Redevelopment Project Area” or “RPA”) to promote the revitalization of certain underutilized properties within the Village. In the context of planning for the establishment of the RPA, the Village has initiated the study of certain tax parcels (the “Study Area”) to determine whether they qualify separately or in aggregate under the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, *et seq.*, as amended (the “TIF Act” or “Act”) for inclusion in the RPA. Kane, McKenna and Associates, Inc. (“KMA”) has been retained by the Village to conduct this study on the Village’s behalf.

KMA has reached the following conclusions regarding the qualification of the Study Area based upon the analysis completed to date:

- 1) The Study Area qualifies as a conservation area - The Study Area qualifies as a conservation area as defined in the TIF Act. The conservation area factors found in the Study Area are present to a meaningful extent and are distributed throughout the area.
- 2) Current conditions impede redevelopment – The existence of certain conditions found within the Study Area present a barrier to the area’s successful redevelopment. The current conditions in the Study Area are impediments to redevelopment, creating an environment where it is reasonable to conclude redevelopment would not take place “but for” the use of the TIF Act. The factors present on the ground negatively impact coordinated and substantial private sector investment in the overall area. Without the use of Village planning and economic development resources to mitigate such factors, potential redevelopment projects and other activities that require private sector investment are not likely to be economically feasible.
- 3) Viable redevelopment sites could produce incremental revenue - The Study Area potentially could, with TIF-related assistance, be redeveloped and thereby produce incremental property tax revenue. Such revenue, used in combination with other Village resources for redevelopment incentives or public improvements, would likely stimulate private investment and reinvestment in these sites in the Study Area.
- 4) TIF designation is recommended - To mitigate conservation area conditions, promote private sector investment, and foster the economic viability of the Study Area, KMA recommends that the Village proceed with the formal TIF designation process for the entire area.

I. INTRODUCTION

Description of the Study Area

The Study Area is located in the southern portion of the Village which contains the Village's industrial park and municipal campus. This southern portion of the Village, of which the Study Area is a part, is characterized by a wide variety of land uses including commercial, industrial, institutional and recreational uses.

The Study Area consists of certain tax parcels generally bound by Route 83 (Kingery Highway) to the west, 72nd Court to the north, Soper Road and Madison Street to the east and the I-55 Expressway to the south.

The Study Area consists of 104 tax parcels and is estimated to be approximately 146 acres in size excluding right-of-ways.

Please see [Appendix A](#) for a list of the tax parcels included in the Study Area and [Appendix B](#) for a visual depiction of the Study Area.

Background

The Study Area is located in the southern portion of the Village of Willowbrook. The area is situated northeast of the intersection of the I-55 Expressway and Illinois Route 83 and is part of the Village's southern gateway.

Historic US Route 66 passes through the southern section of the Study Area. The first land uses to develop were oriented to advantage traffic along the route (e.g. Del Rhea's Chicken Basket, gas stations, etc.). A subsequent wave of development occurred upon the completion of the I-55 Expressway in the 1960s. Land uses which followed the interstate's completion included industrial, commercial, hospitality and institutional uses.

The development of the area following the completion of the I-55 Expressway was largely uncoordinated and gave rise to platting issues and incompatible land use relationships which now challenge subsequent redevelopment. These challenges are exacerbated by deficient stormwater management infrastructure.

In recent years, the Village has recognized the need to address existing conditions within the Study Area. The Village, with the assistance of KMA, commissioned this Eligibility Report to determine if redevelopment in a coordinated manner would not occur without the adoption of a Tax Increment Financing Redevelopment Plan.

Overview of Tax Increment Financing

Tax Increment Financing ("TIF") is an economic development tool which uses future revenues to finance redevelopment activity. In the State of Illinois an area can be designated as a TIF district if it faces certain impediments to redevelopment. At the time of designation, the

equalized assessed value of tax parcels within the boundaries of the district are “frozen” for the term of the TIF district. Taxing jurisdictions that overlap that district continue to receive property taxes, but those revenues generated from increase in equalized assessed value relative to the frozen values are deposited in a special tax allocation fund. This revenue is then used by the municipality to finance redevelopment activities within the district to accomplish community and economic development goals.

The Eligibility Report

The TIF Act enables Illinois municipalities to establish TIF districts either to eliminate the presence of blight or to prevent its onset. The Act finds that municipal TIF authority serves a public interest in order to, “promote and protect the health, safety, morals and welfare of the public, that blighted conditions need to be eradicated and conservation measures instituted, and that redevelopment of such areas be undertaken; that to remove and alleviate adverse conditions it is necessary to encourage private investment and restore and enhance the tax base of the taxing districts in such areas by the development or redevelopment of project areas” (65 ILCS-5/11-74.4-2(b)).

To establish a TIF district, Illinois municipalities must adopt several documents including a Redevelopment Plan and an Eligibility Report. An Eligibility Report is a document which provides the basis for the RPA’s qualification under the TIF Act in reasonable detail.

The Village has authorized KMA to evaluate the Study Area in relation to its qualification as a TIF district under the TIF Act and to prepare a TIF District Eligibility Report for the Study Area.

Determination of the “But-For”

The Village has determined that planned redevelopment of the Study Area is feasible only with public financial assistance. The creation and utilization of a TIF redevelopment plan and redevelopment agreements is intended by the Village to help provide the assistance required to eliminate conditions detrimental to successful redevelopment of the Study Area, strengthen the tax base and improve resident quality of life.

General Scope and Methodology

KMA formally began its analysis by conducting a series of meetings and discussions with Village staff starting in May, 2020 and continuing up to the date of this report’s issuance. The purpose of the meetings was to establish boundaries for initial analysis and to gather data related to the qualification criteria for parcels included in the Study Area. These meetings were complemented by a series of field surveys for the entire area to evaluate conditions in the Study Area. KMA also analyzed the Village’s most recent comprehensive plan and other reports relevant to the Study Area.

Properties within the Study Area were examined in the context of the TIF Act governing improved areas (separate provisions of the Act address non-improved or vacant areas). The

qualification factors discussed in this report qualify the area as a “conservation area,” as the term is defined pursuant to the TIF Act.

During the course of its work, KMA reported findings to key Village staff regarding TIF qualification and the feasibility of redevelopment within the Study Area. KMA has summarized these findings in this Eligibility Report.

For additional information about KMA’s data collection and evaluation methods refer to Sections III and IV of this report.

II. QUALIFICATION CRITERIA

The TIF Act sets out specific procedures for qualifying a RPA. By definition, a RPA is:

“An area designated by the municipality, which is not less in the aggregate than 1½ acres and in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as a blighted area or a conservation area, or a combination of both blighted areas and conservation areas.”

Under the TIF Act, “conservation area” means any improved area within the boundaries of a RPA located within the territorial limits of the municipality where:

- 50% or more of existing structures are 35 years or older in age
- At least three of 13 eligibility factors are present and distributed to a meaningful extent

The 13 possible eligibility factors are:

1. Dilapidation: An advanced state of disrepair or neglect of necessary repairs to the primary structural components of building or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
2. Obsolescence: The condition or process of falling into disuse. Structures become ill-suited for the original use.
3. Deterioration: With respect to buildings, defects are evident, including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters, downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking and surface storage areas demonstrate evidence of deterioration, including, but limited to, surface cracking, crumbling, potholes, depressions, loose paving material and weeds protruding through paved surfaces.
4. Presence of Structures Below Minimum Code Standards: All structures that do not meet the standards of zoning, subdivision, building, fire and other governmental codes applicable to property, but not including housing and property maintenance codes.
5. Illegal Use of Individual Structures: The use of structures in violation of applicable Federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.
6. Excessive Vacancies: The presence of buildings that are unoccupied or under-utilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.

7. Lack of Ventilation, Light, or Sanitary Facilities: The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke or other noxious airborne materials. Inadequate natural light and ventilation means the absence of skylights or windows for interior spaces or rooms and improper window sizes and amounts according to room area to window area ratio requirements. Inadequate sanitary facilities refer to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.
8. Inadequate Utilities: Underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines and gas, telephone and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the RPA; (ii) deteriorated, antiquated, obsolete or in disrepair; or (iii) lacking within the RPA.
9. Excessive Land Coverage and Overcrowding of Structures and Community Facilities: The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as exhibiting excessive land coverage are: (i) the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety and (ii) the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the close proximity of buildings, lack of adequate or proper access to a public right-of-way, and lack of reasonably required off-street parking or inadequate provision for loading service.
10. Deleterious Land-Use or Layout: The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses or uses that are considered to be noxious, offensive or unsuitable for the surrounding area.
11. Environmental Clean-Up: The RPA has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for (or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for) the clean-up of hazardous waste, hazardous substances or underground storage tanks required by State or federal law. Any such remediation costs would constitute a material impediment to the development or redevelopment of the RPA.
12. Lack of Community Planning: The RPA was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or other community plan or that the plan was not followed at the time of the development of the area. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate

street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards or other evidence demonstrating an absence of effective community planning.

13. Lagging or Declining EAV: The total equalized assessed value (EAV) of the RPA has declined for three (3) of the last five (5) calendar years prior to the year in which the RPA is designated, or is increasing at an annual rate that is less than the balance of the municipality for three (3) of the last five (5) calendar years, for which information is available or increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for three (3) of the last five (5) calendar years prior to the year in which the RPA is designated.

III. METHODOLOGY OF EVALUATION

The following method was applied to evaluate the Study Area's qualification as a TIF district.

1. KMA representatives collected primary data during site visits to the Study Area. These site visits consisted of visual observation of the area which included, but was not limited to, tax parcel counts, address matches and the identification of current land uses, building conditions, lot conditions and traffic flows. KMA documented these observations via notes and photography.
2. KMA representatives collected secondary data including, but not limited to, 2015 to 2020 tax information, tax parcel maps, site data, planning documents and information related to local history and context from interviews with Village staff and other stakeholders.
3. The age of existing structures was ascertained by matching data collected during site visits to local tax and building records to determine if the Study Area would qualify as a conservation area as defined by the TIF Act.
4. KMA also utilized the collected data to conduct an evaluation of the presence and extent of the aforementioned eligibility factors (e.g. deterioration, excessive vacancies, etc.) that would qualify the Study Area as a conservation area as defined by the TIF Act.

IV. QUALIFICATION FINDINGS FOR STUDY AREA

Summary of Age Findings for a Conservation Area

As mentioned in Section II of this report, an area may qualify as a conservation area under the TIF Act if 50% or more of existing structures are 35 years in age or older. KMA collected primary data from site surveys and secondary data from the Downers Grove Township Assessor regarding the age of existing structures within the Study Area. KMA found that at least 66 of the 82 existing structures, or 80%, are 35 years in age or older. Therefore, it is possible for the Study Area to qualify as a conservation area as defined by the TIF Act.

Table 1. Summary of Age Findings for Conservation Area

Total number of structures in Study Area	82
Number of structures in Study Area 35 years or older in age	66
Percent of structures in Study Area 35 years or older in age	80%

Summary of Factor Findings for a Conservation Area

Once it was established that the Study Area may qualify as a conservation area based upon the age threshold of structures within the area, KMA analyzed the Study Area in relation to the 13 aforementioned eligibility factors. Three of these factors must be present and distributed to a meaningful extent within the Study Area to qualify the area as a conservation area under the TIF Act. KMA determined that four of the 13 possible factors were present and distributed to a meaningful extent within the Study Area.

Table 2. Summary of Factor Findings for Conservation Area

Total number of possible factors per TIF Act	13
Minimum factors needed to qualify per TIF Act	3
Factors present in Study Area	4

The 4 factors found to be present and distributed to a meaningful extent within the Study Area are:

1. Lack of Community Planning
2. Inadequate Utilities
3. Declining/Lagging Equalized Assessed Value (EAV)
4. Deterioration

These factors are summarized as follows:

1. Lack of Community Planning: The Act states that this factor is present if the Study Area developed prior to or without the benefit or guidance of a community plan. This factor

must be documented by evidence of adverse or incompatible land use relationships, an inadequate street layout, improper subdivision, parcels of inadequate shape or size to meet contemporary development standards or other evidence demonstrating an absence of effective community planning.

When evaluating an area for the presence of this factor it is helpful to compare the age of existing structures with any key community planning events in the area's history. In the case of the Study Area, and as indicated in the below Table 2, at least 78 of 82 existing structures in the Study Area, or 95% of existing structures, were built prior to the Village's most recent revision of its Comprehensive Plan in 1993.

Table 2. Support for Lack of Community Planning Factor

Total number of structures in RPA	82
Number of structures in RPA older than 1993	78
Percent of structures in RPA older than 1993	95%

Evaluation for the presence of this factor is also aided by analyzing differences between existing conditions, the objectives of recent planning efforts and contemporary planning and development standards.

Existing conditions, found to still be present, are described in the Comprehensive Plan which evidence the presence of an inadequate street layout. For example, the Executive Center Sector Plan as part of the Comprehensive Plan calls for the addition or realignment of streets within the Study Area to provide more efficient access to industrial and commercial users. The need for certain pedestrian improvements and placemaking elements are also identified as being present within the Study Area. In both cases, improvements are recommended to correct a street layout which is inadequate for existing and planned uses.

Similarly, existing conditions are described in the more recent Willowbrook South Subarea Plan (the "Subarea Plan"), completed in 2017, which evidence the presence of tax parcels of an inadequate size and shape to meet contemporary planning and development standards. The Subarea Plan notes that growth in the area which occurred in the 1980s was associated with several subdivisions where,

"...the development of these smaller subdivisions without a cohesive plan and design standards has led to the creation of a hodgepodge area of mismatched uses and degrees of quality."

This mismatch of uses supports the finding that the Study Area developed in an uncoordinated fashion and without the guidance of contemporary planning standards.

Other existing conditions observed by KMA staff also evidence the presence of the lack of community planning finding, particularly when compared to planning standards as expressed in the objectives and policies of the Comprehensive Plan and Subarea Plan.

For example, the Comprehensive Plan emphasizes the importance of adequate buffering and transitioning between industrial uses, commercial uses and residential uses. However, KMA observed and documented a number of instances where residential uses abut commercial and industrial uses with no transitional uses or very little to no buffering/screening. Additionally, KMA staff and Village staff have identified certain areas as having insufficient on-site parking. In addition to impacting the functionality of properties for users, this condition has led to illegal street parking creating a dangerous and confusing environment for motorists, bicyclists and pedestrians.

2. Inadequate Utilities: This factor is present if underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines and gas, telephone and electric services that are shown to be inadequate.

Inadequate utilities are those that are: (i) of insufficient capacity for the municipality to serve the uses in the Study Area; (ii) deteriorated, antiquated, obsolete or in disrepair; or (iii) lacking within the Study Area.

Stormwater management infrastructure within the Study Area has been found to be of insufficient capacity to serve existing uses and proposed uses, antiquated, obsolete and lacking. Historical rain events have often resulted in extensive flooding within the Study Area. In Fall 2019 the Village contracted Christopher B. Burke Engineering, Ltd. (CBBEL) to complete a follow-up drainage study for the Executive Plaza area located in the center of the Study Area in response to recent flood events.

CBBEL found that the Executive Plaza area is... "located at the bottom of a depressional area or "bowl" where runoff from a large tributary area ponds for an extended period of time due to insufficient sewer capacity and lack of an overland flow outlet... where the only means of discharge is through two 15" outlet pipes which are significantly undersized to prevent surface flooding and multi-day draindown times."

3. Lagging/Declining Equalized Assessed Value: This factor is present if the total equalized assessed value ("EAV") of the Study Area has either: (i) declined for three of the last five calendar years prior to the year in which the RPA is to be designated; (ii) changed at an annual rate that is less than the annual rate of change (i.e. lagged) of the balance of the municipality's EAV for three of the last five calendar years prior to the year in which the RPA is to be designated; or (iii) changed an annual rate that is less than the annual rate of change (i.e lagged) of the Consumer Price Index for All Urban Consumers ("CPI-U") as published by the United States Department of Labor or successor agency for three of the last five calendar years prior to the year in which the RPA is to be designated.

The Study Area qualifies under the second measurement; that is, the rate of annual change of the total EAV of the Study Area lagged the balance of the Village's EAV for three of the last five calendar years prior the year in which the RPA is to be designated. Please see the below Table 3 for detail.

Table 3. Annual Rates of Change for Tax Years 2020 to 2015 for Study Area EAV and CPI-U

	Tax Year					
	2020	2019	2018	2017	2016	2015
Study Area EAV	40,166,490	38,889,750	38,148,820	36,185,410	34,223,250	32,484,740
Study Area EAV Change	3.28%	1.94%	5.43%	5.73%	4.91%	-
Village EAV ¹	461,335,430	441,515,604	422,225,667	403,117,863	385,546,221	360,189951
Village EAV Change ¹	4.49%	4.57%	4.74%	4.56%	7.04%	-
Years Lagged Village	X	X	-	-	X	-

(1) Calculated as the total or the rate of change of the total of Village EAV less Study Area EAV

4. Deterioration: The Act describes deterioration in the context of secondary building components and surface improvements. For secondary building components (e.g. doors, windows, porches, gutters and downspouts and fascia) deterioration may be evidenced by the presence of major defects. For surface improvements (e.g. roadways, alleys, curbs, gutters, sidewalks, off-street parking and surface storage areas), deterioration may be evidenced by surface cracking, crumbling, potholes, depressions, loose paving material and weeds protruding through paved surfaces.

Deterioration was observed and noted in surface improvements throughout the Study Area. Evidence of deterioration included cracking and crumbling surfaces, potholes and depressions causing water retention.

The observable deterioration contributes to an adverse aesthetic impact of the area. Deterioration signals an area in decline rather than an investment opportunity.

V. SUMMARY

Relevant qualification findings as related to the designation of the Study Area as a conservation area are as follows:

1. The Study Area is contiguous and is greater than 1 ½ acres in size;
2. The Study Area qualifies as a conservation area as i) 50% or more of the existing structures are 35 years in age or older; and, ii) at least three eligibility factors are present to a meaningful extent and are distributed throughout the area;
3. All property in the Study Area would substantially benefit by the proposed redevelopment project improvements;
4. The growth of EAV for all taxing districts overlaying the area, including the Village, has been impaired by the factors found present in the Study Area; and,
5. The Study Area would not be subject to redevelopment without the investment of public funds, including property tax increment.

In the judgement of KMA, these findings provide the Village with sufficient justification to consider designation of the Study Area as a TIF district.

APPENDIX A: Tax Parcels within Study Area

PIN LIST

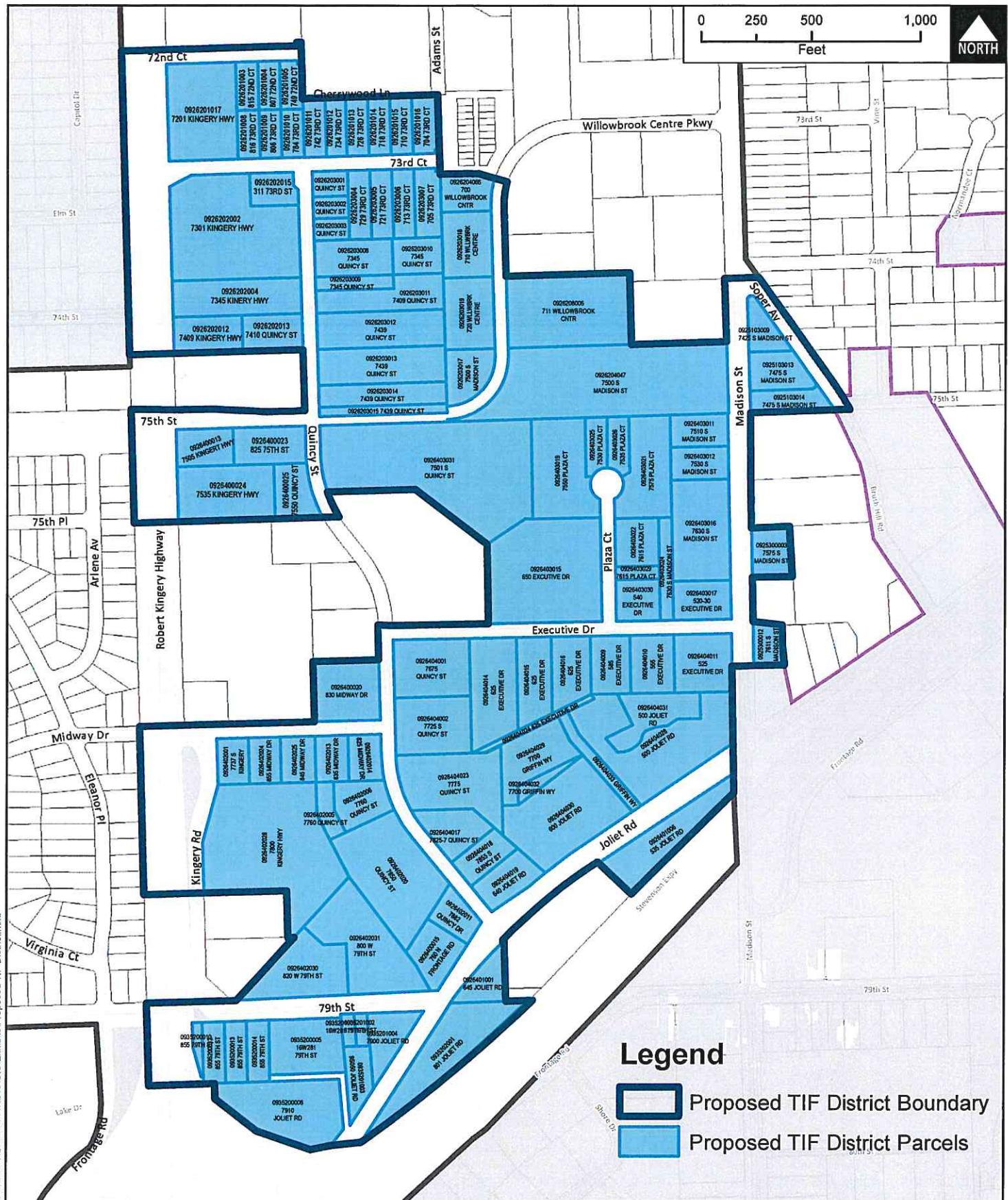
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09-35-201-004
09-35-202-001

APPENDIX B: Boundary Map of Study Area





Legend

- Proposed TIF District Boundary
- Proposed TIF District Parcels

CLIENT:



**VILLAGE OF
WILLOWBROOK**

TITLE:

PROPOSED TIF DISTRICT

PROJ. NO. 900144.H215

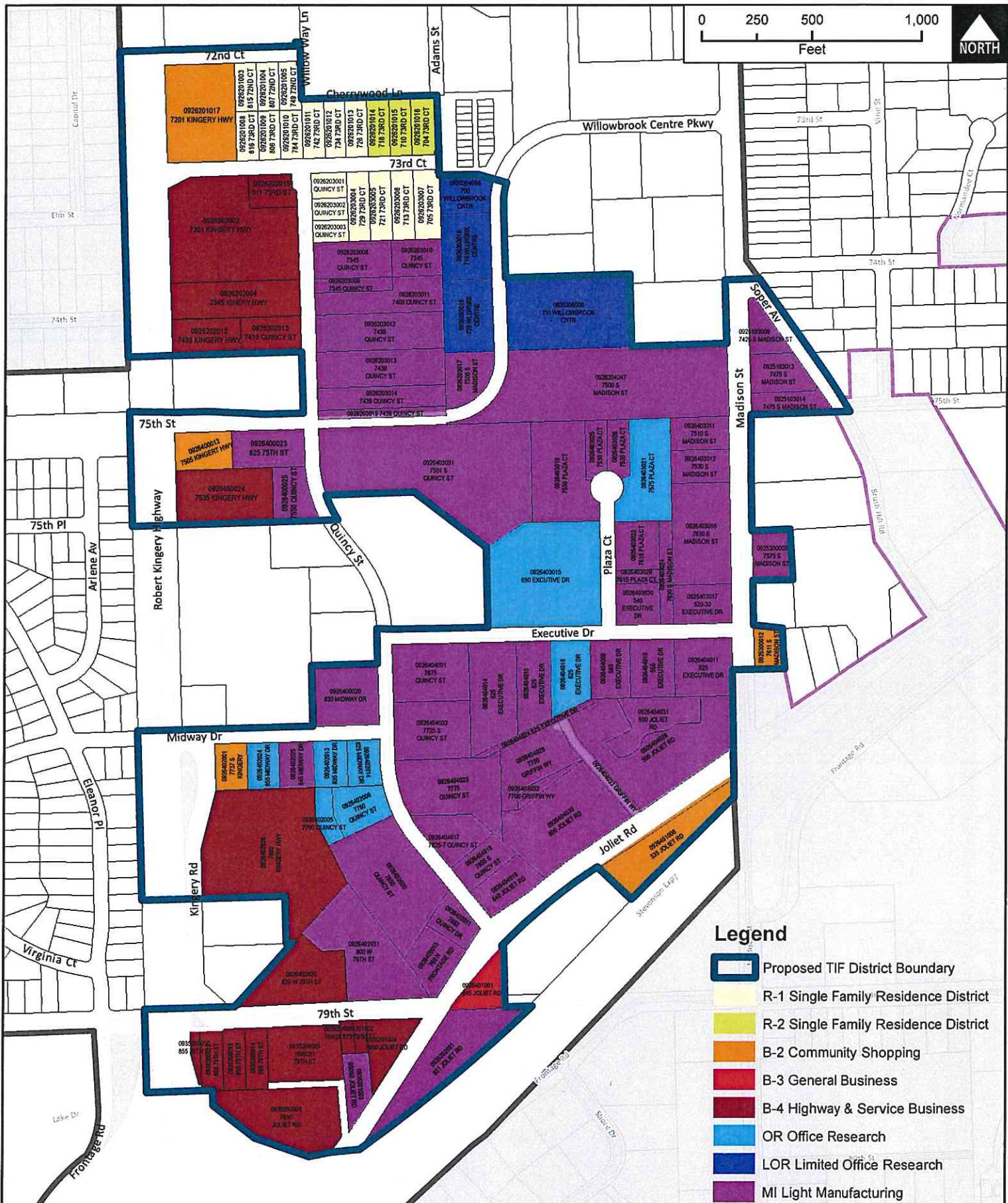
DATE: 07/07/2022

SHEET 1 OF 1

DRAWING NO.

EXH A

EXHIBIT D
EXISTING LAND USE MAP



Legend

- Proposed TIF District Boundary
- R-1 Single Family Residence District
- R-2 Single Family Residence District
- B-2 Community Shopping
- B-3 General Business
- B-4 Highway & Service Business
- OR Office Research
- LOR Limited Office Research
- MI Light Manufacturing

CLIENT:



VILLAGE OF WILLOWBROOK

TITLE:

PROPOSED TIF DISTRICT EXISTING LAND USE

PROJ. NO. 900144.H215
DATE: 01/07/2022
SHEET 1 OF 1
DRAWING NO.

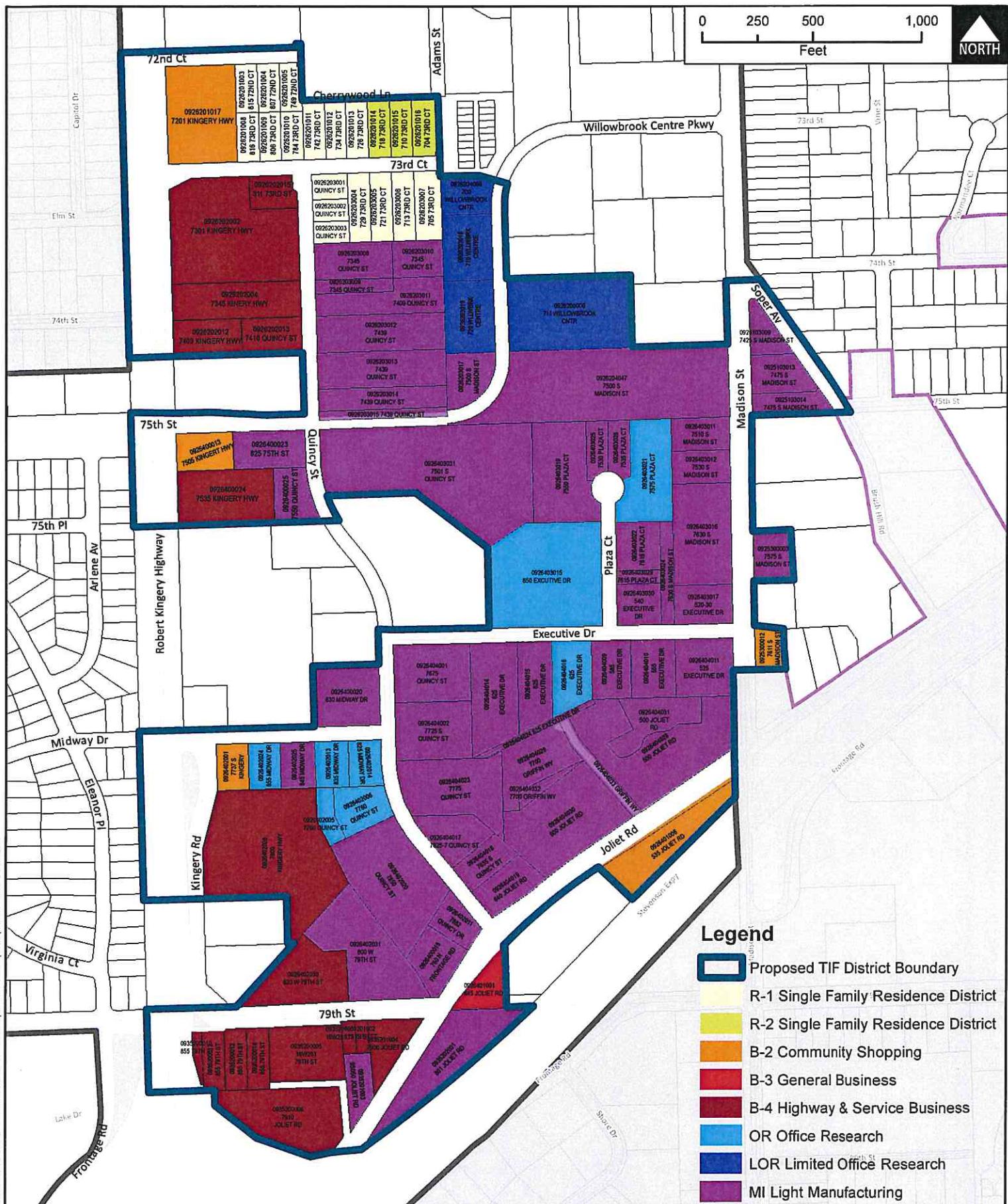
EXH D

CB
B

CHRISTOPHER B. BURKE ENGINEERING, LTD.
9575 W. Higgins Road, Suite 600 • Rosemont, Illinois 60018 • (847) 823-0500

DSGN.		SCALE:	1:6,917
DRW.	DRW	AUTHOR:	DWALTERS
CHKD.		PLOT DATE:	1/24/2022
FILE:	Proposed TIF Map Existing Land Use		

EXHIBIT E
FUTURE LAND USE MAP



CLIENT:



**VILLAGE OF
WILLOWBROOK**

TITLE:

**PROPOSED TIF DISTRICT
PROPOSED LAND USE**

PROJ. NO.	900144.H215
DATE:	01/07/2022
SHEET	1 OF 1
DRAWING NO.	

EXH E



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DSGN.		SCALE:	1:6,917
DWN.	DRW	AUTHOR:	DWALTERS
CHKD.		PLOT DATE:	1/24/2022
FILE:	Proposed TIF Map Proposed Land Use		