

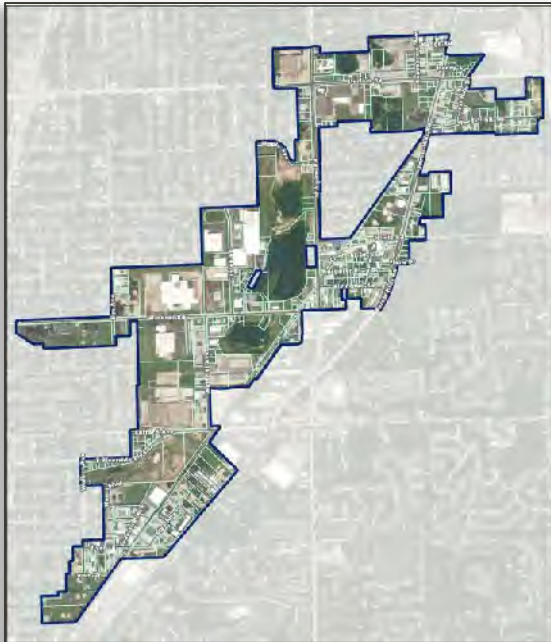
Tax Increment Financing (TIF) Redevelopment Plan & Project

Central Manufacturing TIF Redevelopment Project Area

Prepared for the
City of Loves Park, Illinois

Prepared by
PCAV PLANNERS

December 3, 2024



ACKNOWLEDGEMENTS

MAYOR

Greg Jury

CITY CLERK

Bob Burden

DIRECTOR OF COMMUNITY DEVELOPMENT & PUBLIC WORKS

Steve Thompson

ECONOMIC DEVELOPMENT & PLANNING MANAGER

Nathan Bruck

LEGAL COUNSEL

Gino Galluzzo

CITY COUNCIL

Dan Jacobson
Doug Allton
A. Marie Holmes
John Jacobson
Clint Little

Michael Owens
Mark Peterson
John Pruitt
Robert Schlensker
James C. Thompson

TABLE OF CONTENTS

SECTION I – INTRODUCTION	1
<i>Exhibit A: Redevelopment Project Area Boundary</i>	2
SECTION II - BASIS FOR ELIGIBILITY OF THE AREA	3
Definition of a Blighted Area	3
Definition of a Conservation Area	7
Findings	9
<i>Exhibit B: Current Land Uses</i>	10
<i>Exhibit C: Existing Conditions</i>	11
<i>Table A: Summary of Blighting and Conservation Area Factors</i>	12
Eligibility of Improved Parcels	13
<i>Exhibit D: Incompatible Land Uses as Evidence of a Lack of Community Planning</i>	14
Eligibility of Vacant Parcels.....	15
<i>Table B: Comparison of EAV Growth Rates (2018-2023)</i>	15
SECTION III - REDEVELOPMENT PLAN AND PROJECT	16
General Land Uses to Apply	16
Objectives	16
Program to be Undertaken to Accomplish Objectives	16
Conformance with the Comprehensive Plan and Zoning Ordinance.....	17
<i>Exhibit E: General Land Use Plan</i>	18
Redevelopment Project	19
Description of Redevelopment Project Costs	20
<i>Table C: Estimated Redevelopment Project Costs</i>	24
SECTION IV - OTHER FINDINGS AND REQUIREMENTS	25
Area, on the Whole, not Subject to Growth and Development	25
<i>Table D: EAV Trends (2018-2023)</i>	25
Would Not be Developed “but for” TIF	25
Assessment of Financial Impact.....	25
Estimated Date for Completion of the Redevelopment Project	26
Sources of Funds	26
Nature and Term of Obligations	26
Most Recent EAV of Properties in the Project Area.....	27
Estimate of Valuation After Redevelopment	27
Fair Employment Practices and Affirmative Action	27
Reviewing and Amending the TIF Plan.....	27
APPENDIX	28

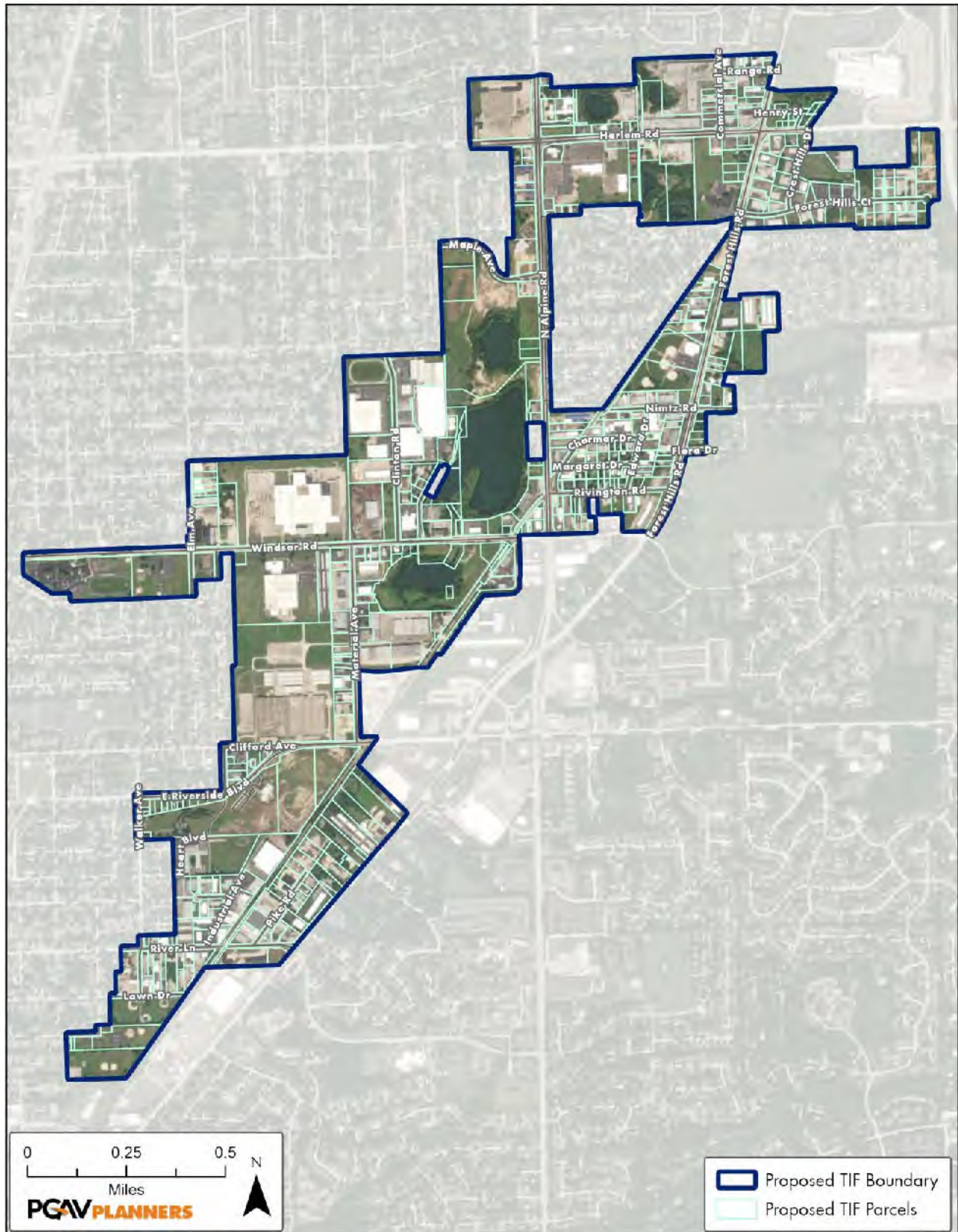
SECTION I – INTRODUCTION

The area being considered for designation as a Tax Increment Financing District (“TIF District”) is located in the southwestern area of the City of Loves Park, Winnebago County, Illinois. The proposed TIF District generally covers properties along and near the major roadways in this area: Harlem Road, Forest Hills Road, N Alpine Road, Windsor Road, E Riverside Boulevard, and River Lane. This area is hereby referred to as the Central Manufacturing TIF Redevelopment Project Area (the “Area” or the “Project Area”), and the following plan is referred to as the Central Manufacturing TIF Plan (the “Plan” or the “TIF Plan”). The Area contains a mix of commercial, industrial, vacant/undeveloped, and public/institutional land uses, with a sprinkling of residential and mixed-use properties throughout. The Project Area covers approximately 933 acres of land, including street rights-of-way, and contains 501 parcels of real property. A total of 499 buildings, including primary and accessory structures, are located within the Area. This excludes any accessory structures that were not viewable from the public right-of-way without trespassing.

The proposed TIF District is very generally bounded by properties directly north of Harlem Road to the north, Darryl F. Lindberg Park to the south, Forest Hills Road to the east, and Harlem Middle School to the west. However, the boundary of the proposed District is irregular in shape and excludes nearly all of the residential properties within this area of the City. The duplexes and townhomes near Windsor Lake, as well as the neighborhood located south of Harlem Road between N Alpine Road and Forest Hills Road, are also excluded from the proposed Boundary. The specific boundaries of the Area are as shown in **Exhibit A: Redevelopment Project Area Boundary** on the following page and can also be found in the **Legal Description** contained in the **Appendix**.

The City may consider the use of tax increment financing, as well as other economic development resources as available, to facilitate private investment within the Area. It is the intent of the City to induce the investment of significant private capital in the Area, which will serve to redevelop aging, deteriorated properties and infrastructure that will likely enhance the tax base of the community. Furthermore, in accordance with Section 11-74.4-3(n)(5) of the Tax Increment Allocation Redevelopment Act (generally referred to as the “TIF Act”), a housing impact study need not be performed since the redevelopment plan will not result in the displacement of more than nine (9) inhabited residential units. The TIF Act sets forth the requirements and procedures for establishing a Redevelopment Project Area and a Redevelopment Plan. The following sections of this report present the findings of eligibility and the Redevelopment Plan and Project for the Area, as well as other findings, evidence, and documentation required by the Act.

Exhibit A: Redevelopment Project Area Boundary



SECTION II - BASIS FOR ELIGIBILITY OF THE AREA

A Redevelopment Project Area, according to the Act, is that area designated by a municipality in which the finding is made that there exist conditions that cause the area to be classified as a blighted area, a conservation area, a combination of blighted and conservation areas, or an industrial park conservation area. The criteria and the individual factors defining each of these categories of eligibility are defined in the Act. This section documents the relevant statutory requirements and how the Area meets the eligibility criteria as a combination of blighted and conservation areas.

Definition of a Blighted Area

The TIF Act states that a “**blighted area**” means any improved or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality where:

1. **If improved**, industrial, commercial, and residential buildings or improvements are detrimental to the public safety, health, or welfare because of a combination of five (5) or more of the following factors, each of which is (i) present, with that presence documented to a meaningful extent, so that a municipality may reasonably find that the factor is clearly present within the intent of the Act, and (ii) reasonably distributed throughout the improved part of the Redevelopment Project Area:
 - A. Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings, 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.
 - B. Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
 - C. Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters and downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.
 - D. 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.
 - E. 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.

-
- F. 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.
- G. 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 by room area to window area ratios. Inadequate sanitary facilities refers 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.
- H. 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 redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- I. 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 one 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 proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.
- J. Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- K. Environmental clean-up. The proposed redevelopment project area 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, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.
-

-
- L. Lack of community planning. The proposed redevelopment project area 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 area's development. 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.
- M. The total equalized assessed value of the proposed redevelopment project area has declined for three (3) of the last five (5) calendar years prior to the year in which the redevelopment project area 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 is 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 redevelopment project area is designated.
2. **If vacant**, the sound growth of the Redevelopment Project Area is impaired by a combination of two (2) or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent, so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:
- A. Obsolete platting of vacant land that results in parcels of limited or narrow size, or configurations of parcels of irregular size or shape that would be difficult to develop on a planned basis and in a manner compatible with contemporary standards and requirements, or platting that failed to create rights-of-ways for streets or alleys, or that created inadequate right-of-way widths for streets, alleys, or other public rights-of-way or that omitted easements for public utilities.
 - B. Diversity of ownership of parcels of vacant land sufficient in number to retard or impede the ability to assemble the land for development.
 - C. Tax and special assessment delinquencies exist, or the property has been the subject of tax sales under the Property Tax Code within the last five (5) years.
 - D. Deterioration of structures or site improvements in neighboring areas adjacent to the vacant land.
 - E. The area 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, provided that the remediation costs
-

constitute a material impediment to the development or redevelopment of the Redevelopment Project Area.

- F. The total equalized assessed value of the proposed Redevelopment Project Area has declined for three (3) of the last five (5) calendar years prior to the year in which the Redevelopment Project Area 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 is 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 Redevelopment Project Area is designated.
3. **If vacant**, the sound growth of the redevelopment project area is impaired by one of the following factors that: (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act; and, (ii) is reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:
- A. The area consists of one or more unused quarries, mines, or strip mine ponds.
 - B. The area consists of unused rail yards, rail tracks, or railroad rights-of-way.
 - C. The area, prior to its designation, is subject to
 - a. chronic flooding that adversely impacts on real property in the area as certified by a registered professional engineer or appropriate regulatory agency; or
 - b. surface water that discharges from all or a part of the area and contributes to flooding within the same watershed, but only if the redevelopment project provides for facilities or improvements to contribute to the alleviation of all or part of the flooding.
 - D. The area consists of an unused or illegal disposal site containing earth, stone, building debris, or similar materials that were removed from construction, demolition, excavation, or dredge sites.
 - E. Prior to November 1, 1999, the area is not less than 50 nor more than 100 acres and 75% of which is vacant (notwithstanding that the area has been used for commercial agricultural purposes within 5 years prior to the designation of the redevelopment project area), and the area meets at least one of the factors itemized in paragraph (1) of this subsection, the area has been designated as a town or City center by ordinance or comprehensive plan adopted prior to January 1, 1982, and the area has not been developed for that designated purpose.
 - F. The area qualified as a blighted improved area immediately prior to becoming vacant, unless there has been substantial private investment in the immediately surrounding area.
-

Definition of a Conservation Area

1. **“Conservation area”** means any improved area within the boundaries of a redevelopment project area located within the territorial limits of the municipality in which 50% or more of the structures in the area have an age of 35 years or more. Such an area is not yet a blighted area, but because of a combination of three or more of the following factors, the area is detrimental to the public safety, health, morals or welfare, and such an area may become a blighted area:
 - A. Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings, 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.
 - B. Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
 - C. Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters, and downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.
 - D. 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.
 - E. 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.
 - F. 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.
 - G. 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 by room area to window area ratios. Inadequate sanitary facilities refers 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.

-
- H. 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 redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- I. 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 one 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, lack of reasonably required off-street parking, or inadequate provision for loading and service.
- J. Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- K. Environmental clean-up. The proposed redevelopment project area 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, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.
- L. Lack of community planning. The proposed redevelopment project area 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 area's development. 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.
- M. The total equalized assessed value of the proposed redevelopment project area has declined for three of the last five calendar years prior to the year in which the redevelopment project area is designated, or is increasing at an annual rate that is less than the balance of the municipality for three of the last five calendar years for which information is available, or is
-

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 of the last five calendar years prior to the year in which the redevelopment project area is designated.

Findings

In determining if the Area meets the eligibility requirements of the Act, research and field surveys were conducted. These included:

- Contacts with City officials knowledgeable about area conditions and history and age of buildings and site improvements.
- On-site field examination of conditions within the Area on October 23 and 24, 2024 by experienced staff of PGAV. These personnel are trained in techniques and procedures of documenting conditions of real property, streets, etc., and determination of eligibility of designated areas for tax increment financing.
- Use of definitions contained in the Act.
- Adherence to basic findings of need as established by the Illinois General Assembly in establishing tax increment financing which became effective on January 10, 1977.
- Examination of Winnebago County real property tax assessment records.

On October 23 and 24, 2024, PGAV staff conducted field investigations to document existing conditions of the properties proposed for the Area. The following narrative summarizes the factors found to be present to a meaningful extent within the Area. **Exhibit B** on the following page displays the current land use of each lot in the Project Area. **Exhibit C** shows the reasonable distribution of qualifying factors throughout the Area. A more detailed summary of the conditions found during field investigations can be found in **Table A: Summary of Blighting and Conservation Area Factors**.

Exhibit B: Current Land Uses

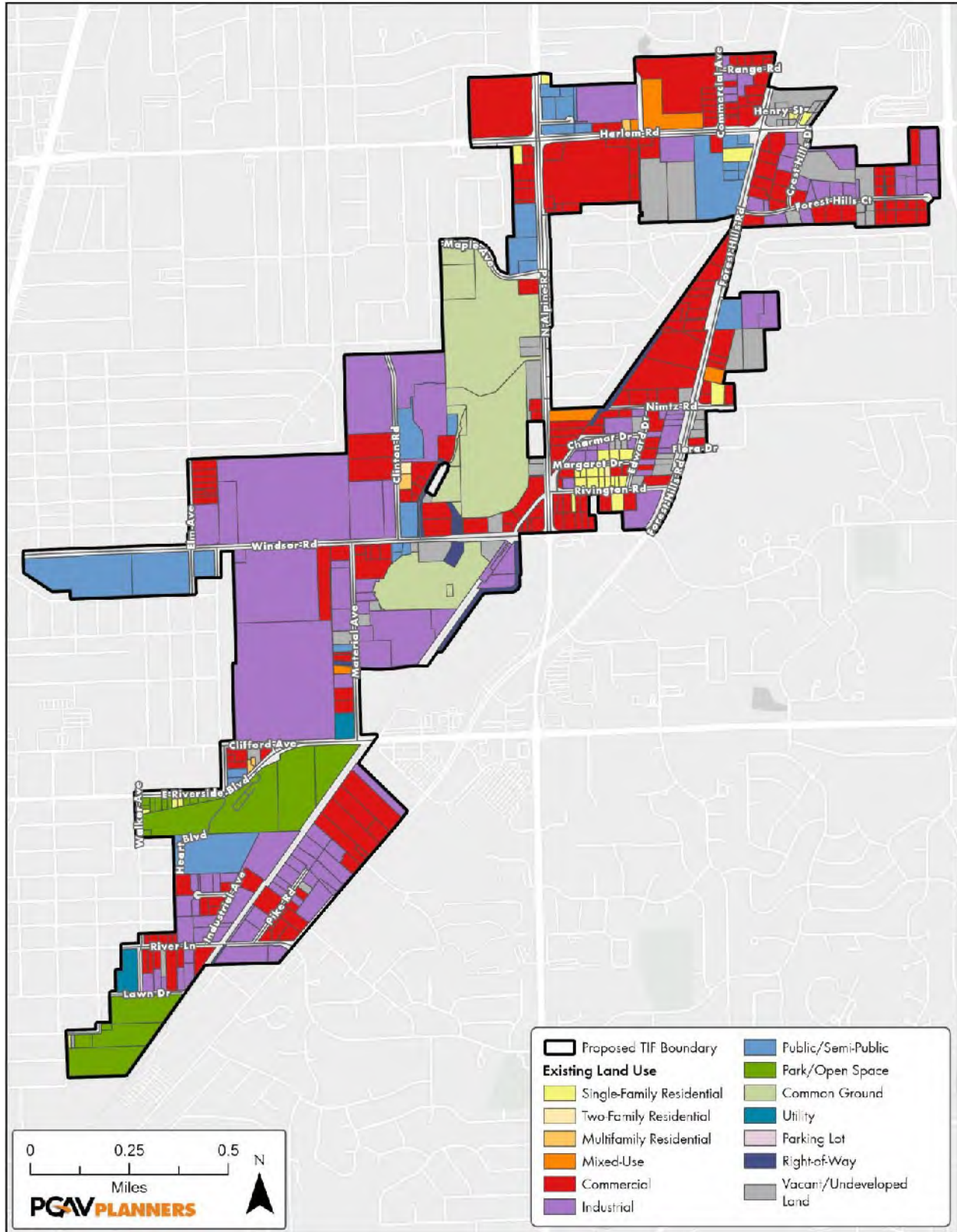


Exhibit C: Existing Conditions

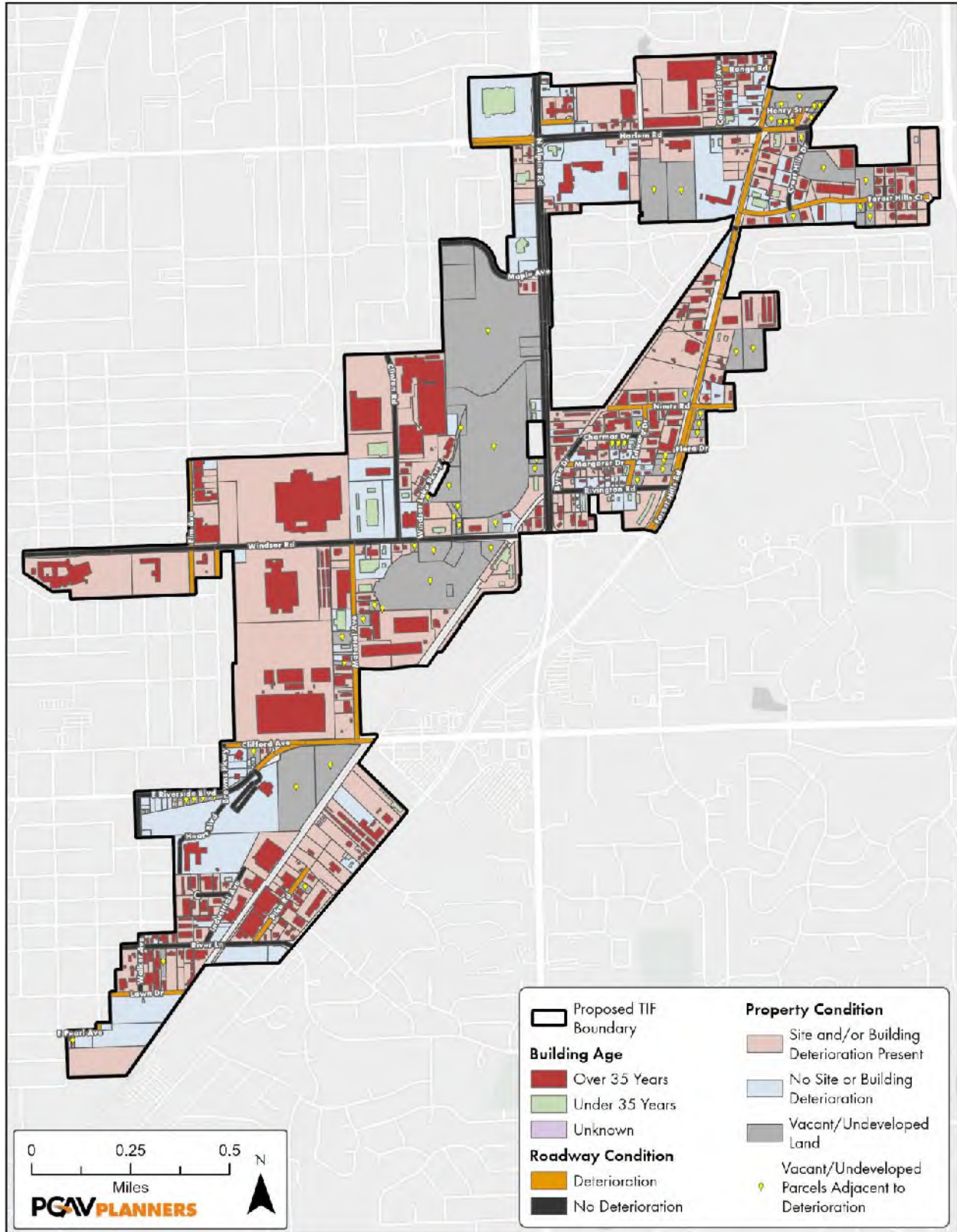


Table A: Summary of Blighting and Conservation Area Factors

Central Manufacturing TIF Redevelopment Project Area Loves Park, IL		
	Total	%
Total parcels	501	
No. of improved parcels	414	82.6%
No. of vacant/undeveloped parcels	71	14.2%
No. of right-of-way and railroad parcels	16	3.2%
Total No. of buildings	499	
No. of buildings 35 years of age or older	427	85.6%
No. inhabited residential units	nd*	
IMPROVED LAND FACTORS:		
No. of buildings that are deteriorated	158	31.7%
No. of parcels with site improvements that are deteriorated	302	72.9%
No. of improved parcels with either deteriorated site improvements or buildings	308	74.4%
Buildings that are dilapidated	0	0%
Buildings that are obsolete	nd*	
No. of structures below minimum code	nd*	
No. of buildings lacking ventilation, light or sanitation facilities	nd*	
No. of building with illegal uses	nd*	
Buildings in the Area have excessive vancancy (wholly or partially)	nd*	
No. of improved parcels with excessive land coverage or overcrowding of structures	nd*	
Inadequate utilities (Entire Project Area)	nd*	
Deleterious land use or layout (by Sub-Area)	nd*	
Lack of community planning	nd*	
Environmental clean-up	nd*	
Improved parcels that are taxable	380	92%
Area has declining or sub-par EAV growth	Yes	
VACANT LAND FACTORS (2 or More):		
Obsolete platting	nd*	
Diversity of ownership	nd*	
Tax delinquencies	nd*	
Vacant parcels with adjacent deterioration of structures or site improvements	66	93.0%
Environmental clean-up	nd*	
Vacant land that is taxable	53	74.6%
Area has declining or sub-par EAV growth	Yes	
VACANT LAND FACTORS (1 or More):		
Unused quarry, mines, rail, etc.	nd*	
Blighted before vacant	nd*	
Chronic flooding	nd*	
Unused or illegal disposal site	nd*	

*Not determined.

Eligibility of Improved Parcels

1. Summary of Findings on Age of Structures (*Conservation Area Factor*)

Age is a prerequisite factor in determining an Area's qualification as a "conservation area." The Area contains a total of 499 buildings, of which 427 buildings (85.6%) were estimated by field investigation to be at least 35 years old. Both primary and visible/accessible accessory structures on each parcel were considered as part of the field examination. More than 50% of the buildings exceed 35 years of age; therefore, the age threshold is met for qualifying the improved property within the Area as a conservation area.

2. Summary of Findings on Deterioration (*Improved Land Factor 1*)

Deteriorating conditions, either site or building, were recorded on 308 out of 414 improved parcels (74.4%). Of the 499 total buildings located within the Area, 158 (31.7%) were determined to have visible deterioration. The field survey of exterior building conditions found defects in the secondary structural components, such as roofs, windows and window frames, doors, gutters and downspouts, walls, etc. Additionally, deteriorated site improvements, including cracked, crumbling, broken, or weed-infested sidewalks, driveways, parking lots, curbs, roadways, etc., were distributed throughout the Area. Photographic evidence of deteriorating conditions can be found in **Attachment B** in the **Appendix**.

3. Summary of Findings on Declining/Sub-Par EAV Growth (*Improved Land Factor 2*)

The equalized assessed valuation (EAV) of the Project Area was analyzed for the last five years that EAV data was available (2018-2023). The Area's EAV has grown at a lower rate than the remainder of the City each of the last five years. See **Table B: Comparison of EAV Growth Rates (2018-2023)** on the following page for more details.

4. Summary of Inadequate Utilities (*Improved Land Factor 3*)

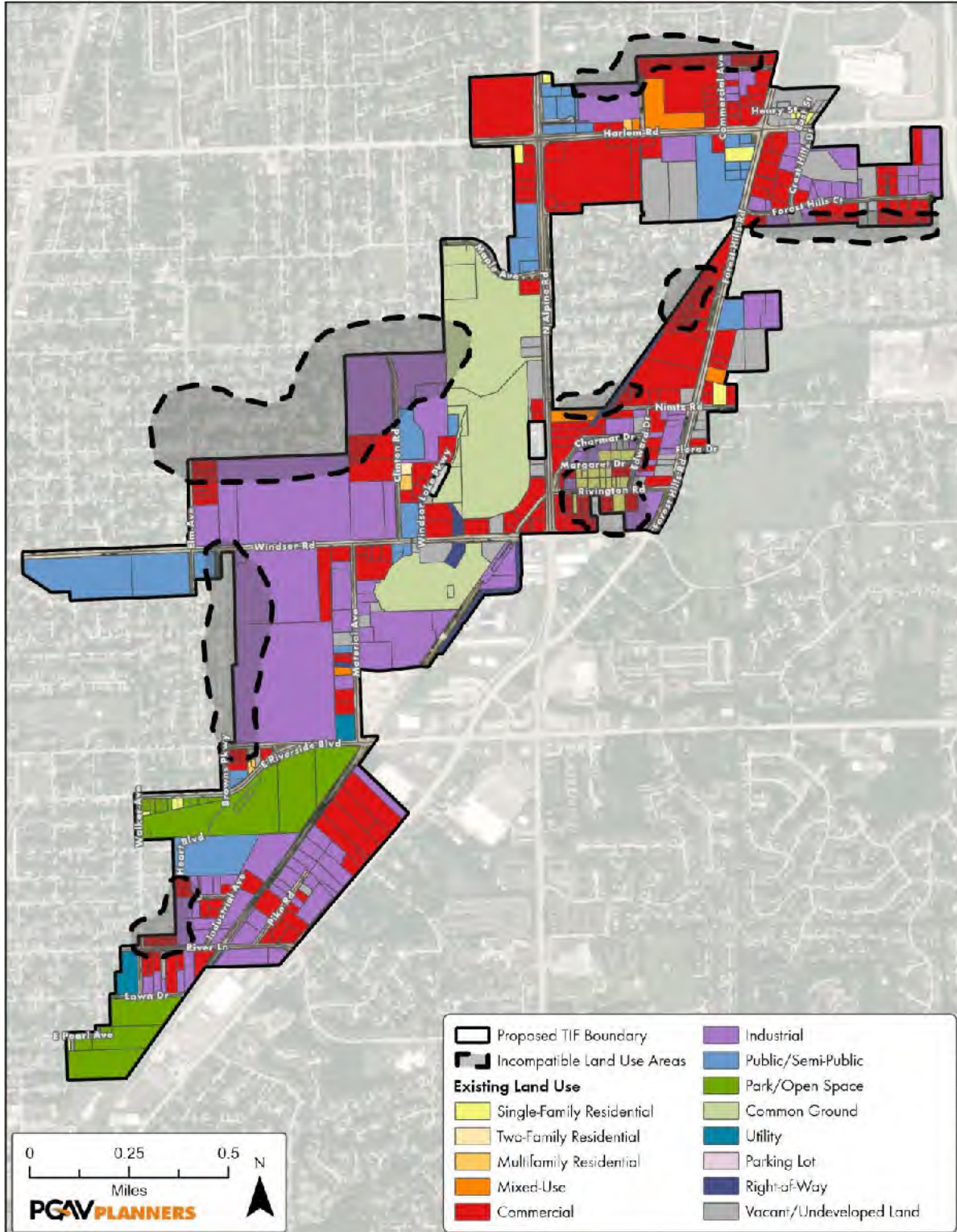
Within the Area, there are gaps in City utilities in certain places, with properties on well water and private sewage/septic systems rather than City-provided utilities. The City also has plans to drill two new wells to increase quality water supply and service area, including within the Project Area.

5. Summary of Evidence of a Lack of Community Planning (*Improved Land Factor 4*)

With the significant variety of land uses within this section of Loves Park, it is clear that the Area suffers from incompatible land use relationships, particularly between industrial and service commercial properties and residential properties. Many heavy and light industrial uses, as well as services commercial uses like contractor's offices and shops, automotive and truck repair, towing services, landscapers, and wholesale

suppliers, are located adjacent to or in close proximity to residences of various housing types and densities. The locations of these incompatible land use relationships are shown in **Exhibit D** below.

Exhibit D: Incompatible Land Uses as Evidence of a Lack of Community Planning



Eligibility of Vacant Parcels

1. Summary of Findings on Deterioration in Neighboring Areas Adjacent to Vacant Land (*Vacant Land Factor 1*)

Out of the total 501 parcels within the proposed TIF District, 71 (14.2%) are vacant or undeveloped land. Of these 71 vacant/undeveloped parcels, 66 (89.2%) are adjacent to deteriorated roadways or improved properties containing deteriorated structures and/or site improvements.

2. Summary of Findings on Declining/Sub-Par EAV Growth (*Vacant Land Factor 2*)

See Summary of Findings on Declining/Sub-par EAV Growth (Item 3) in previous sub-section titled **Eligibility of Improved Parcels** and **Table B** below.

Table B: Comparison of EAV Growth Rates (2018-2023)

COMPARISON OF EAV GROWTH RATES (2018-2023)

Central Manufacturing TIF Redevelopment Project Area
City of Loves Park, IL

Assessment Year	Project Area EAV *	EAV Declined?	Balance of City**	Area Growth Rate Less Than Balance of City?	Area Growth Rate Less Than CPI Index for All Urban Consumers?
2018	\$ 34,359,778		\$357,335,550		
2019	\$ 36,012,538		\$385,897,344		
Annual Percent Change	4.8%	NO	8.0%	YES	NO
2020	\$ 37,522,162		\$420,467,852		
Annual Percent Change	4.2%	NO	9.0%	YES	NO
2021	\$ 39,304,509		\$440,937,168		
Annual Percent Change	4.8%	NO	4.9%	YES	NO
2022	\$ 42,588,967		\$ 484,136,534		
Annual Percent Change	8.4%	NO	9.8%	YES	NO
2023	\$ 47,030,224		\$ 536,189,856		
Annual Percent Change	10.4%	NO	10.8%	YES	NO

* Source: Winnebago County Assessor data

** Source: Winnebago County Tax Computation Reports 2018-2023

SECTION III - REDEVELOPMENT PLAN AND PROJECT

Section III and **Section IV** constitute the Redevelopment Plan and Project for the Central Manufacturing TIF Redevelopment Project Area.

General Land Uses to Apply

The general land uses to apply for the Area are shown in **Exhibit E: General Land Use Plan**.

Objectives

The general objectives of this Plan are as follow:

1. To alleviate blight, ensure safe conditions, and enhance the efficiency of the infrastructure networks. This infrastructure could include, but is not limited to, utilities, sidewalks, streets, and lighting.
2. Enhance the tax base for the City and all other taxing bodies.
3. Encourage and assist private investment and redevelopment within the Area through the provision of financial assistance as permitted by the Act.
4. Complete all public and private actions required in this Plan in an expeditious manner.
5. Maintain transparency and accountability with residents and taxing bodies by reporting annually on Area projects to the State of Illinois and the Joint Review Board.
6. Enter into agreements with private parties and public agencies that protect the long-term financial health and wellbeing of the City.

Program to be Undertaken to Accomplish Objectives

The City has determined that it is appropriate to create a program to provide financial incentives for private investment within the Area. It has been determined, through private and public project implementation experience, that tax increment financing constitutes one of the most effective means available for enabling development in the Area. Local taxing bodies are expected to benefit from the implementation of this Plan. The City will incorporate appropriate provisions within any redevelopment agreement entered into between the City and private parties ensuring redevelopment projects make progress towards achieving the objectives stated herein.

Conformance with the Comprehensive Plan and Zoning Ordinance

The General Land Use Plan (**Exhibit E** on the following page) conforms with the City's 2017 Comprehensive Plan and emulates the future land uses laid out in the Comprehensive Plan. Proposed land uses for the Area as described in the Comprehensive Plan include a variety of residential, commercial, and industrial uses, as well as open space and public facilities. The following land use categories are located within the Area:

Single-Family/Two-Family: This includes the "Medium Density Resident (MDR)" designation from the Comprehensive Plan, which is intended for single- and two-family residential developments of moderate density.

Multifamily: The Comprehensive Plan divides this land use category into "Medium Multi-Residential (MMR)" and "High Multi-Residential (HMR)." Uses include apartment complexes, townhomes, and multifamily buildings.

Town Center: The Comprehensive Plan describes this category as mixed-use and transit/pedestrian-oriented that should include public gathering areas, shared parking facilities, and public walkways connecting uses.

Commercial: In the Comprehensive Plan, this includes "General Commercial (GC)" and "Regional Commercial (RC)." While the General Commercial designation is intended for smaller-scale, local needs, such as supermarkets, drug stores, restaurants, banks, and medical and professional offices, Regional Commercial uses have a wider draw and can include furniture and electronic stores, vehicle dealerships, and departments stores.

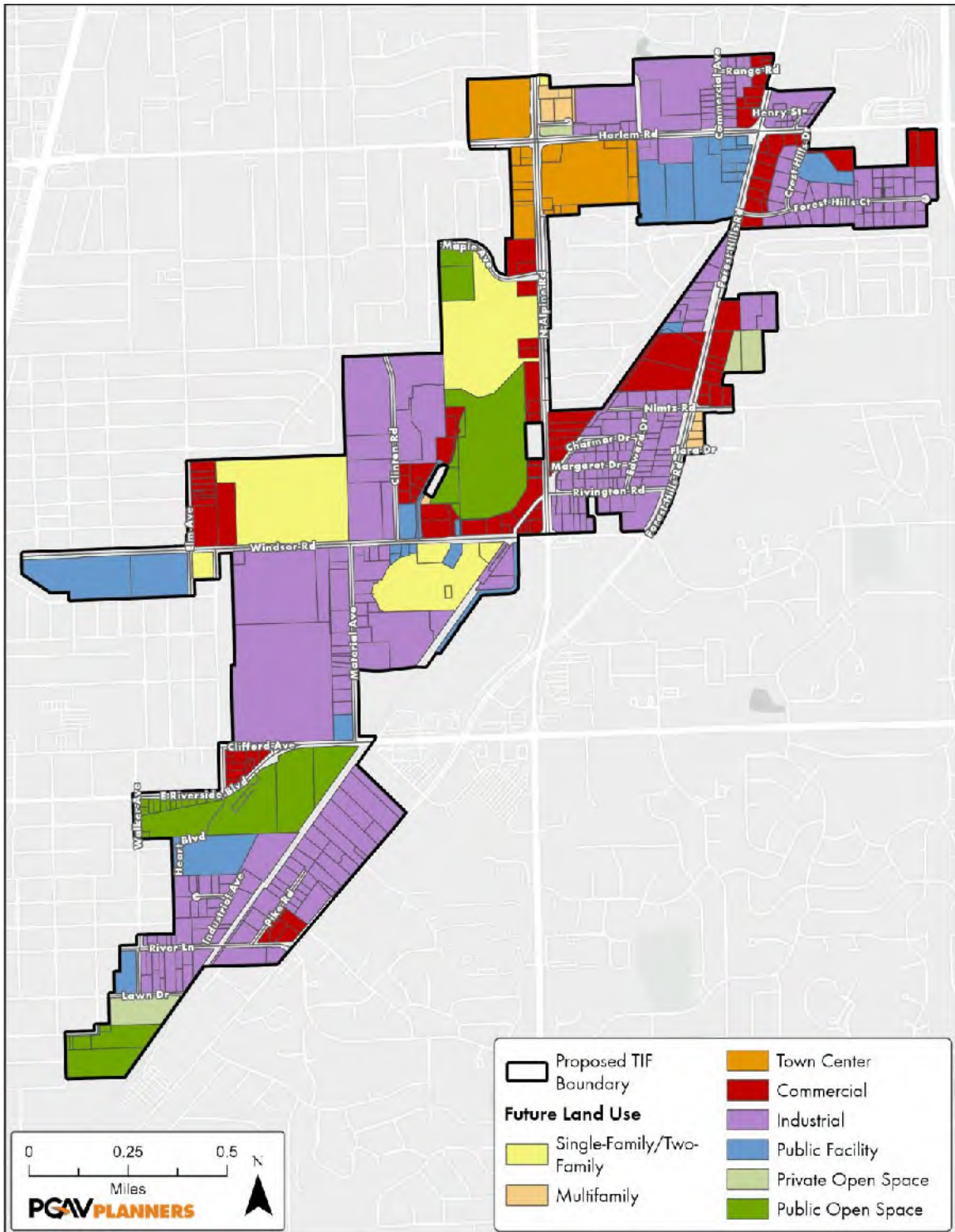
Industrial: This category includes "General Industrial (GI)," "Service Industrial (SI)," and "Business Park Industrial (BPI)" as described in the Comprehensive Plan. Service Industrial includes uses like auto repair and servicing, machine shops, woodworking, equipment rental and storage, small warehouses, breweries/distilleries, and self-storage facilities.

Public Facility: Government facilities, schools, utilities, sanitary facilities, and sections of right-of-way fall into this land use designation.

Open Space: The City's Comprehensive Plan divides the Open Space category into public spaces (parks, playgrounds, recreational facilities, passive spaces, etc.) and private spaces (designated places for the purposes of conservation or future development).

The General Land Use Plan also complies overall with the City's Zoning Ordinance and Zoning Map; although minor amendments may need to happen in the future as development occurs.

Exhibit E: General Land Use Plan



Redevelopment Project

Activities necessary to implement the Plan may include the following:

1. Private Redevelopment Activities:

In general, construction of new private buildings and the rehabilitation, renovation, and repair of existing private buildings at various locations in the Area.

2. Public Redevelopment Activities:

Public improvements and support activities will be used to induce and complement private investment. These may include but are not limited to street and sidewalk improvements, land assembly including site acquisition and site preparation, public utilities (e.g., water, sanitary and storm sewer facilities), traffic signalization, off-street parking, building demolition and site clearance, open space development, and marketing of properties, as well as other programs of financial assistance provided by the City.

3. Land Assembly, Displacement Certificate, and Relocation Assistance:

To achieve the objectives of the Plan, land assembly by the City and eventual conveyance to private entities may be necessary in order to attract private development interest. Therefore, any property located within the Redevelopment Project Area may be acquired by developers or the City, as necessary, to assemble various parcels of land to achieve marketable tracts, or if such property is necessary for the implementation of a specific public or private redevelopment project. Activities of this type may include the displacement of inhabited housing units located in the Project Area (see below).

Displacement Certificate:

Under Sections 11-74.43 (n) (5) and 11-74.44.1 (b) of the Tax Increment Allocation Redevelopment Act, the City hereby certifies that this Redevelopment Plan, as amended, will not result in the displacement of more than nine (9) inhabited residential units. If, at some time in the future, a redevelopment project is proposed that will result in the displacement of more than nine (9) inhabited residential units, the City will prepare, or cause to be prepared, the requisite housing impact study pursuant to the Act.

Relocation Assistance:

If households of low-income or very low-income persons inhabit any residential housing units where relocation of the occupants is required, relocation assistance will be provided to such persons. Affordable housing and relocation assistance shall not be less than that which would be provided under the federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and the regulations under that Act, including the eligibility criteria. Affordable housing may be either in existing or newly constructed buildings. For purposes of this requirement in the TIF Act, “low-

income households,” “very low-income households,” and “affordable housing” have the definitions set forth in the Illinois Affordable Housing Act.

Description of Redevelopment Project Costs

Costs that may be reimbursed are defined as “redevelopment project costs” in the Act and may be amended from time to time. Itemized below is the statutory listing of “redevelopment project costs” currently permitted by the Act:

1. Costs of studies, 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, financial, planning or other services, provided however that no charges for professional services may be based on a percentage of the tax increment collected; except that on and after November 1, 1999 (the effective date of Public Act 91-478), 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 3 years.

In addition, "redevelopment project costs" shall not include lobbying expenses. After consultation with the municipality, each tax increment consultant or advisor to a municipality that plans to designate or has designated a redevelopment project area shall inform the municipality in writing of any contracts that the consultant or advisor has entered into with entities or individuals that have received, or are receiving, payments financed by tax increment revenues produced by the redevelopment project area with respect to which the consultant or advisor has performed, or will be performing, service for the municipality. This requirement shall be satisfied by the consultant or advisor before the commencement of services for the municipality and thereafter whenever any other contracts with those individuals or entities are executed by the consultant or advisor;

(i) 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 project area or approved a redevelopment plan;

(ii) The cost of marketing sites within the redevelopment project area to prospective businesses, developers, and investors;

2. Property assembly costs, including but not limited to acquisition of land and other property, real or personal, or rights or interests 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;
3. Costs of rehabilitation, reconstruction or repair or remodeling of existing public or private buildings, fixtures, and leasehold improvements; and the cost 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;

4. 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 November 1, 1999 or
 - (ii) the municipality makes a reasonable determination in the redevelopment plan, supported by information that provides the 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;
5. Costs of job training and retraining projects, including the cost of "welfare to work" programs implemented by businesses located within the redevelopment project area;
6. 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 hereunder including interest 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;
7. To the extent the municipality by written agreement accepts and approves the same, all or a portion of a taxing district's capital 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.
8. Relocation costs to the extent that a municipality determines that relocation costs shall be paid or is required to make payment of relocation costs by federal or State law or in order to satisfy subparagraph (7) of subsection (n);
9. Payment in lieu of taxes [see Sec. 11-74.4-3 (m) of the Act];

-
- 10. Costs of job training, retraining, 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 a redevelopment project area; and
 - (ii)** when incurred by a taxing district or taxing districts other than the municipality, are set forth in a written agreement by or among the municipality 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 the agreement. Such costs include, specifically, the payment by community college districts of costs pursuant to Sections 3-37, 3-38, 3-40 and 3-40.1 of the Public Community College Act and by school districts of costs pursuant to Sections 10-22.20a and 10-23.3a of The School Code;
- 11. Interest cost incurred by a redeveloper related to the construction, renovation or rehabilitation of a redevelopment project provided that:**
- (i)** such costs are to be paid directly from the special tax allocation fund established pursuant to this Act;
 - (ii)** such payments in any one year may not exceed 30% of the annual interest costs incurred by the redeveloper with regard to the redevelopment project during that year;
 - (iii)** if there are not sufficient funds available in the special tax allocation fund to make the payment pursuant to this paragraph (11) then the amounts so due shall accrue and be payable when sufficient funds are available in the special tax allocation fund;
 - (iv)** the total of such interest payments paid pursuant to this Act may not exceed 30% of the total
 - (a)** cost paid or incurred by the redeveloper for the redevelopment project plus
 - (b)** redevelopment project costs excluding any property assembly costs and any relocation costs incurred by a municipality pursuant to this Act.
-

-
12. Unless explicitly stated herein the cost of construction of new privately-owned buildings shall not be an eligible redevelopment project cost.
 13. After November 1, 1999 (the effective date of Public Act 91-478), none of the redevelopment project costs enumerated in this subsection shall be eligible redevelopment project costs 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, had become economically obsolete, or was no longer a viable location for the retailer or serviceman.

14. 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 (the effective date of Public Act 95-934), unless no prudent and feasible alternative exists. "Historic resource" for the purpose of this item (14) 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 item (14) 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.

Estimated Redevelopment Costs

Table C on the following page lays out estimated costs for redevelopment projects within the proposed TIF District. The estimated costs are split into several categories, including Public Works or Improvements, Building Rehabilitation/Retrofit, Interest Costs Incurred by Developers, and Property Assembly. The costs shown are not exact figures and may change slightly as redevelopment occurs.

Table C: Estimated Redevelopment Project Costs

Description	Estimated Cost ^{1, 2, & 3}
A. Public Works or Improvements	\$10,592,000
B. Property Assembly	\$7,944,000
C. Building Rehabilitation/Retrofit	\$10,592,000
D. Relocation costs	\$2,648,000
E. Taxing District Capital Costs	\$1,324,000
F. Job Training	\$2,648,000
G. Interest Costs Incurred by Developers <i>(30% of interest costs)</i>	\$10,592,000
H. Planning, Legal & Professional Services	\$2,648,000
I. General Administration	\$1,324,000
J. Financing Costs	\$2,648,000
K. Contingency (5%)	\$2,648,000
Total Estimated Costs ⁴	\$55,608,000

Notes:

1. All costs shown are in 2025 dollars.
2. Adjustments may be made among line items within the budget to reflect program implementation experience.
3. Private redevelopment costs and investment are in addition to the above.
4. The total estimated redevelopment project costs shall not be increased by more than 5% after adjustment for inflation from the date of the Plan adoption, per subsection 11-74.4.5 (c) of the Act.

SECTION IV - OTHER FINDINGS AND REQUIREMENTS

Area, on the Whole, not Subject to Growth and Development

The properties in the Area have not been subject to growth and development through investment of private enterprise. Upon examination of equalized assessed valuation (EAV) data for the properties to be added, the lack of investment is evident in the stagnant EAV values (see **Table D: EAV Trends (2018-2023)** below).

The below evidence presented on assessed valuation shows that the properties in the Area have not been subject to a level of private investment that would result in valuation increases.

Table D: EAV Trends (2018-2023)

Central Manufacturing TIF Redevelopment Project Area
City of Loves Park, IL

	EAV 2018	EAV 2023	Change	Percent Change	Annual Percent Change
RPA ¹	\$ 34,359,778	\$ 47,030,224	\$ 12,670,446	36.9%	6.5%
CPI ²	245.12	292.655	47.5	19.4%	3.6%
Balance of City ³	\$ 357,335,550	\$ 536,189,856	\$ 178,854,306	50.1%	8.5%

¹ Equalized Assessed Valuation (EAV) of the Redevelopment Project Area

² Consumer Price Index for All Urban Consumers. Source: U.S. Bureau of Labor Statistics

³ Total City EAV minus Project Area EAV

Would Not be Developed “but for” TIF

The properties in the Area are not reasonably anticipated to be improved without the direct participation of the City to provide funding in the form of financial incentives and infrastructure spending. Without the influence of public funding through tax increment financing, the City would not be able to redevelop and make improvements to the Area, and thus would not be able to attract new residents and businesses to the Area.

Assessment of Financial Impact

The City and Joint Review Board will monitor the progress of the TIF program and its future impacts on all local taxing bodies. In the event significant adverse impacts are identified that increase demands for facilities or services in the future, the City will consider utilizing tax increment proceeds or other appropriate actions, to the extent possible, to assist in addressing the needs.

All overlapping taxing bodies will continue to receive property tax revenues on the base values of properties to be added to the Area during the balance of the life of the TIF program. In addition, it is reasonable to assume that the economic and financial benefits resulting from redevelopment efforts in the Area will spill into other sections

of the community and generate additional revenues for the above listed government entities. Moreover, after the expiration of the TIF program, the taxing districts will receive the benefits of an increased property tax base. It is also reasonable to assume that the benefits of the increased property tax base would not occur without the implementation of the Plan and the use of tax increment financing.

Estimated Date for Completion of the Redevelopment Project

The estimated date for the completion of the Redevelopment Project or retirement of obligations issued may not be later than December 31st of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of the Act is to be made with respect to ad valorem taxes levied in the 23rd calendar year after the year in which the ordinance approving the redevelopment project area was adopted.

Sources of Funds

The sources of funds to pay for redevelopment project costs associated with implementing the Plan will come from the increment generated by increasing property values due to new construction and renovated structures. If available, revenues from other economic development funding sources, public or private, may be utilized. These may include State and Federal programs, local retail sales tax, revenues from any adjoining tax increment redevelopment project areas, and land disposition proceeds from the sale of land in the Area, as well as other revenues. The final decision concerning redistribution of yearly tax increment revenues may be made as part of a bond ordinance.

Nature and Term of Obligations

Without excluding other methods of City or private financing, the principal source of funding will be those deposits made into the Special Allocation Fund of monies received from the taxes on the increased value (above the initial equalized assessed value) of real property in the Area. These monies may be used to repay private or public sources for the expenditure of funds made as Redevelopment Project Costs for applicable public or private redevelopment activities noted above or may be used to amortize Tax Increment Revenue obligations, issued pursuant to this Redevelopment Plan, for a term not to exceed the expiration date of this TIF Program, bearing an annual interest rate as permitted by law. To be eligible for repayment of project costs, the City Council shall first approve a redevelopment agreement detailing and approving the use of the tax increment financing and verifying its compliance with this Plan. Revenues received in excess of 100% of funds necessary for the payment of principal and interest on the bonds and not needed for other redevelopment project costs or early bond retirements shall be declared as surplus and become available for distribution annually to the taxing bodies to the extent that this distribution of surplus does not impair the financial viability of the project. One or more bond issues may be sold at any time in order to implement this Redevelopment Plan. The City may utilize revenues from any other source, including City, State, or Federal funds, or tax

increment revenues from this Project or adjoining TIF areas to pay for the costs of completing this Project.

Most Recent EAV of Properties in the Project Area

The most recent total equalized assessed valuation (EAV) for the properties in the Area is estimated to be \$47,030,224. A list of the parcel identification numbers (PINs) and 2023 tax year EAV for the parcels in the Area are included in the **Appendix as Attachment C: PIN List and Locator Maps**. After the approval of the Plan by the City, the City will make a request to the County Clerk of Winnebago County to certify the base EAV for each parcel of real estate in the Area.

Estimate of Valuation After Redevelopment

Contingent on the adoption of this Plan and commitment by the City to the Redevelopment Program, it is anticipated that the private redevelopment investment in the Area, as amended, will cause the equalized assessed valuation of said Area to increase to approximately \$95,602,762. This projected value is based on a gradual increase in EAV over time as needed improvements are completed and property value growth approaches that of the rest of the City.

Fair Employment Practices and Affirmative Action

Fair employment practices and affirmative action are the same as the City's current policies.

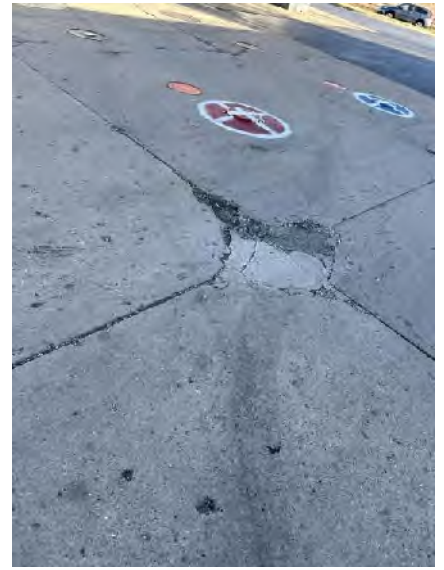
Reviewing and Amending the TIF Plan

This Redevelopment Plan may be amended in accordance with the provisions of the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, et. seq. Also, the City shall adhere to all reporting requirements and other statutory provisions.

APPENDIX

ATTACHMENT A
LEGAL BOUNDARY DESCRIPTION

**ATTACHMENT B
PHOTOGRAPHIC EVIDENCE**





**ATTACHMENT C
PIN LIST AND LOCATOR MAPS**

Locator ID	Parcel ID No. (PIN)	Taxpayer Name	2023 EAV
1	12-06-126-018	Doc 52-108 Harlem School District 122	\$ -
2	12-06-201-001	Doc 58-213 Harlem School District 122	\$ -
3	08-31-455-001	Daniel Jenkins	\$ 78,215
4	08-31-455-002	William J Jr & Laura R Wishard	\$ 61,228
5	08-31-455-003	David G & Tracy R King	\$ 45,825
6	08-31-455-004	Robert B & Lois A Bertolasi	\$ 74,851
7	08-31-455-005	Richard King	\$ 7,540
8	08-31-455-006	Richard King	\$ 32,410
9	08-31-455-007	Richard King	\$ 38,194
10	08-31-455-008	CSM Real Estate Investments LLC	\$ 126,819
11	08-31-455-009	Industrial Properties Rockford LLC	\$ 169,825
12	08-31-455-010	Nicor Gas Company	\$ 8,009
13	12-06-202-001	Windsor Baptist Church	\$ -
14	08-31-455-011	Industrial Properties Rockford LLC	\$ 99,394
15	08-31-477-001	Powertrain Rockford Inc	\$ 1,102,997
16	12-06-207-002	Gleason Cutting Tools Corporation	\$ 14,721
17	12-06-226-004	Gleason Cutting Tools Corporation	\$ 1,042,653
18	12-06-226-005	Midwest Self Storage Investors LLC	\$ 457,855
19	12-05-101-009	Seier Holdings LLC	\$ 77,756
20	12-05-101-010	Big Properties LLC	\$ 13,173
21	12-06-226-002	Big Properties LLC	\$ 2,757
22	12-05-101-002	Big Properties LLC	\$ 436,358
23	12-06-226-003	Big Properties LLC	\$ 1,479
24	12-05-101-003	Big Properties LLC	\$ 234,287
25	12-05-101-004	Propco - 1354 Clifford Avenue LLC	\$ 21,142
26	12-05-101-005	Brandy Brook Holdings LLC	\$ 55,063
27	12-05-101-006	Stowrb LLC	\$ 3,429
28	12-05-101-007	Stowrb LLC	\$ 47,771
29	12-05-101-008	Amcore Investment Group	\$ 7,092
30	12-05-151-001	Michael P, Mary P, Francis W II Gaffney	\$ 62,519
31	12-05-151-002	Michael P, Mary P, Francis W II Gaffney	\$ 157,504
32	12-05-151-003	Michael Gaffney	\$ 74,288
33	12-05-151-004	Brent Anderson	\$ 141,307
34	12-05-151-005	Commonwealth Edison	\$ 78,678
35	12-06-276-001	Propco - 1354 Clifford Avenue LLC	\$ 1,135,574

36	12-06-426-002	Rock Valley Federal Credit Union	\$	15,306
37	12-06-426-014	Rock Valley Federal Credit Union	\$	399,393
38	12-06-426-016	Nilsen, Jeffrey L Witkins, Norman D	\$	44,185
39	12-06-426-013	Noxxe Petro LLC	\$	178,589
40	12-06-426-003	Rock Valley Federal Credit Union	\$	38,976
41	12-06-426-004	Ronald W & Barbara L & Berk, Bernard B Cook	\$	140,340
42	12-06-426-005	Ronald W & Barbara L & Berk, Bernard B Cook	\$	53,641
43	12-06-427-002	Riverside Boulevard Properties LLC	\$	9,507
44	12-06-427-003	Riverside Boulevard Properties LLC	\$	10,508
45	12-06-427-001	Riverside Boulevard Properties LLC	\$	7,007
46	12-06-427-004	Riverside Boulevard Properties LLC	\$	11,009
47	12-06-426-008	Riverside Boulevard Properties LLC	\$	43,038
48	12-06-402-001	Rockford Park District Foundation	\$	-
49	12-06-402-002	Rockford Park District Foundation	\$	-
50	12-06-402-003	Clifford & Rios, Lupe Rakowski	\$	39,488
51	12-06-402-004	Rockford Park District Foundation	\$	-
52	12-06-402-005	Rockford Park District Foundation	\$	-
53	12-06-402-006	Rockford Park District Foundation	\$	-
54	12-06-402-007	Rockford Park District Foundation	\$	-
55	12-06-402-008	Horace & Sara Simmons	\$	41,056
56	12-06-402-009	Ralph & Rachel Quinones	\$	32,833
57	12-06-402-010	Rockford Park District Foundation	\$	-
58	12-06-402-011	Rockford Park District Foundation	\$	-
59	12-06-402-012	Rockford Park District	\$	-
60	12-06-402-013	Rockford Park District	\$	-
61	12-06-403-001	Loves Park City Of	\$	-
62	12-06-428-002	Rockford Park District	\$	-
63	12-06-428-003	Loves Park City Of	\$	-
64	12-05-301-001	Loves Park City Of	\$	150
65	12-05-302-002	Amerco Real Estate Company	\$	93,970
66	12-05-302-003	Tax Department Amerco Real Estate Co	\$	152,086
67	12-05-302-004	Samma5 LLC	\$	73,036
68	12-05-302-005	Samma5 LLC	\$	83,227
69	12-05-302-006	Forest Hills Storage 17 LLC	\$	545,142
70	12-05-302-008	Pinnacle Property Holdings LLC	\$	111,673
71	12-05-302-007	J & C Water Specialists	\$	40,719
72	12-06-455-009	Loves Park City Of	\$	-
73	12-06-476-008	Fastenal Company	\$	514,620
74	12-06-477-018	Mario Medina	\$	24,721
75	12-06-478-001	Archmetco LLC	\$	19,611

76	12-05-302-009	Bufalo Properties LLC	\$	60,595
77	12-06-477-019	Mario Medina	\$	37,759
78	12-06-478-002	Archmetco LLC	\$	151,470
79	12-06-477-020	RLE Realty Inc	\$	21,366
80	12-06-478-003	Liebovich Bros Inc	\$	29,457
81	12-06-477-021	RLE Realty Inc	\$	27,421
82	12-06-478-021	RLE Realty Inc	\$	42,720
83	12-06-478-014	Loubess Inc	\$	6,995
84	12-06-477-004	Gary Kardell	\$	103,249
85	12-06-478-005	Freshwater Properties Inc	\$	14,443
86	12-06-478-015	Loubess Inc	\$	292,017
87	12-06-477-005	Gary Kardell	\$	44,447
88	12-06-478-006	Freshwater Properties LLC	\$	50,046
89	12-06-477-006	J & R Real Estate Investments LLC	\$	48,268
90	12-06-478-007	Trotter Enterprises LLC	\$	69,066
91	12-06-478-008	SWC LLC	\$	32,853
92	12-06-476-009	M & M Properties of Rockford LLC	\$	292,300
93	12-06-477-007	Ingersoll Real Estate	\$	244,751
94	12-06-478-009	Brewster Holdings Inc	\$	49,226
95	12-06-478-016	Triple Dean LLC	\$	181,940
96	12-06-476-007	Twin Sisters LLC	\$	363,785
97	12-06-477-013	Ingersoll Real Estate	\$	8,746
98	12-06-477-015	Thumb Wars Partners LLC	\$	247,165
99	12-06-478-018	Thumb Wars Partners LLC	\$	4,912
100	12-06-478-019	Chicago Title Land Trust	\$	3,602
101	12-06-478-012	Ebert Davison	\$	78,764
102	12-06-478-017	Town & Country Bldg Corp	\$	325,127
103	12-06-476-005	Michael Mahoney	\$	4,312
104	12-06-476-006	Michael Mahoney	\$	169,020
105	12-06-477-016	Chicago Title Land Trust	\$	252,828
106	12-06-478-022	Ebert Davison	\$	24,203
107	12-06-478-013	Ebert Davison	\$	166
108	12-07-202-004	Perfetti Van Melle Usa Mfg LLC	\$	35,370
109	12-07-202-001	Perfetti Van Melle Usa Mfg LLC	\$	47,289
110	12-07-202-002	Perfetti Van Melle Usa Mfg LLC	\$	19,872
111	12-06-455-002	Industrial Court Self Storage LLC	\$	101,014
112	12-06-455-003	Larry J & Kellie A Walsh	\$	96,906
113	12-06-455-004	Larry J & Kellie A Walsh	\$	4,874
114	12-06-455-005	Charles & Gloria Pernacciaro	\$	146,177
115	12-06-455-006	B Shaw Holdings LLC	\$	98,270

116	12-06-455-007	Rockford Metal Polishing Co	\$	127,325
117	12-06-455-008	Randy L & Penny M Moore	\$	54,852
118	12-06-456-001	Kevin Kratz	\$	221,417
119	12-06-456-002	Thayer Properties LLC	\$	63,470
120	12-06-456-003	Kevin Kratz	\$	112,192
121	12-06-456-005	Ronald A & Reisetter, Jeffrey D Janssen	\$	71,081
122	12-06-456-006	Jimmie L & Monica E Meyers	\$	64,696
123	12-06-454-008	Ronald Baker	\$	19,393
124	12-06-454-009	National Metal Works Inc	\$	33,390
125	12-06-454-010	A M Project Consulting Inc	\$	71,444
126	12-06-454-011	United Services & Restoration Inc	\$	4,528
127	12-06-454-012	United Services & Restoration Inc	\$	42,216
128	12-06-456-004	Brent J & Catherine M Larson	\$	282,227
129	12-06-456-007	Jimmie L & Monica E Meyers	\$	145,662
130	12-06-456-008	B Shaw Holdings LLC	\$	104,262
131	12-07-127-016	Loves Park City Of	\$	-
132	12-07-201-001	Jodi M & Brian R Miller	\$	92,314
133	12-07-201-002	Frank & Ghanim, Zak Smit	\$	43,407
134	12-07-201-009	Progressive Holdings LLC	\$	149,704
135	12-07-201-003	Kallies Inc	\$	110,232
136	12-07-201-010	Progressive Holdings LLC	\$	78,293
137	12-07-201-004	Steve Lucas	\$	12,528
138	12-07-201-011	Progressive Holdings LLC	\$	29,252
139	12-07-201-005	River Lane Rentals LLC	\$	88,377
140	12-07-201-006	Karen Gresty	\$	51,202
141	12-07-201-012	B Shaw Holdings LLC	\$	16,167
142	12-07-201-007	Russell R Jr & Carol L Winters	\$	121,934
143	12-07-201-013	B Shaw Holdings LLC	\$	63,882
144	12-07-201-008	B Shaw Holdings LLC	\$	102,498
145	12-07-129-010	Boys & Girls Club Association Of Rockford	\$	-
146	12-07-129-009	Rockford Park District	\$	-
147	12-07-129-011	Rooted Investments LLC	\$	28,978
148	12-07-129-012	Jodie Bell	\$	3,729
149	12-07-129-013	Rockford Park District	\$	-
150	12-07-129-014	Rockford Park District	\$	-
151	12-07-176-002	Rockford Park District	\$	-
152	08-29-378-004	Portfolio 63 Exchange	\$	2,794,124
153	08-32-130-031	Rita Zant	\$	45,377
154	08-32-130-032	Loma Investments Inc	\$	101,285
155	08-32-130-033	Loma Investments Inc	\$	46,123

156	08-32-130-034	Peterson Property Partnership LLC	\$	295,466
157	08-32-130-035	Peterson Property Partnership LLC	\$	37,871
158	08-32-130-036	Peterson Property Partnership LLC	\$	53,927
159	08-32-130-037	Peterson Property Partnership LLC	\$	16,973
160	08-32-130-038	Rockford Health Physicians	\$	-
161	08-32-130-042	Rockford Health Physicians	\$	-
162	08-32-130-043	Rockford Health Physicians	\$	-
163	08-32-176-004	Loves Park City Of	\$	-
164	08-32-176-005	Bigfish Carlson Properties	\$	5,838
165	08-32-176-003	Bigfish Carlson Properties	\$	30,075
166	08-32-177-001	National Retail Properties LP	\$	270,818
167	08-32-326-001	Bigfish Carlson Properties	\$	-
168	08-32-326-002	Bigfish Carlson Properties	\$	-
169	08-32-301-010	Bridgeway Properties Corp	\$	-
170	08-32-351-001	Ballard Properties Group I LLC	\$	307,526
171	08-32-351-002	Ameritech Illinois / SBC	\$	303,106
172	08-32-351-003	Loves Park Properties LLC	\$	392,233
173	08-32-351-004	Loves Park Properties LLC	\$	56,607
174	08-32-302-017	Clinton Electronics Corp	\$	725,262
175	08-32-302-020	United Sports LLC	\$	603,323
176	08-32-302-019	Joshua Petry	\$	1,053,258
177	08-32-353-015	Bison Sports Warehouse LLC	\$	172,731
178	08-32-353-030	Two D Developments, LLC	\$	50,710
179	08-32-353-029	Windsor Lake Business Park Inc.	\$	7,389
180	08-32-353-017	Two D Developments LLC	\$	114,106
181	08-32-353-029	Windsor Lake Business Park Inc.	\$	7,389
182	08-32-352-011	Bengtson Properties LLC	\$	75,959
183	08-32-352-003	Steven Bohn	\$	91,738
184	08-32-352-004	FCSCS Windsor LLC	\$	65,997
185	08-32-352-012	FCSCS Windsor LLC	\$	80,433
186	08-32-352-006	FCSCS Windsor LLC	\$	77,521
187	08-32-352-007	FCSCS Windsor LLC	\$	51,680
188	08-32-352-008	FCSCS Windsor LLC	\$	128
189	08-32-353-013	Christopher Mills	\$	1,955
190	08-32-353-014	Kristine & Krismar LLC Carlson	\$	3,129
191	08-32-376-010	Elizabeth Reents	\$	53,650
192	08-32-376-028	North Meats LLC	\$	74,184
193	08-32-328-001	Kj2 LLC	\$	100,121
194	08-32-328-002	Millennium Hotels LLC	\$	70,092
195	08-32-327-001	CPM Alpine LLC	\$	123,820
196	08-32-376-017	Edwin W Iii & Cindy M Carlson	\$	18,077
197	08-32-376-029	Series LLC Zenith Landholdings Rockford	\$	4,795

198	08-32-352-009	U S Postal Service	\$	-
199	08-32-352-010	Windsor Lake Parkway LLC	\$	32,242
200	08-32-353-023	FCSCS Windsor LLC	\$	153,678
201	08-32-353-026	FCSCS Windsor LLC	\$	226,641
202	08-32-353-024	City Of Loves Park	\$	-
203	08-32-353-008	Loves Park City Of	\$	-
204	08-32-376-026	Loves Park City Of	\$	-
205	08-32-376-023	Windsor Lake Shore Development	\$	198
206	08-32-376-025	East State Professional LLC	\$	167,037
207	08-32-376-021	Herbert Page	\$	42,481
208	08-32-376-020	Kurt D & Katherine Dickey	\$	15,333
209	08-32-376-019	Kurt D & Katherine A Dickey	\$	155,449
210	08-32-376-030	Lr Group LLC	\$	190,771
211	08-32-376-002	Ericson Properties LLC	\$	58,398
212	08-32-376-003	Ericson Properties LLC	\$	158,119
213	08-32-376-024	Malcolm Payne	\$	4,636
214	08-32-376-004	John Latham	\$	21,154
215	08-32-376-005	Ericson Properties LLC	\$	50,232
216	08-32-376-006	Ericson Properties LLC	\$	128,268
217	12-05-102-001	James Snider	\$	42,616
218	12-05-102-023	1515 Windsor LLC	\$	63,110
219	12-05-102-024	Randall L & Wendie L Woehler	\$	101,362
220	12-05-102-040	N Trak Properties LLC	\$	80,069
221	12-05-102-005	Loves Park City Of	\$	-
222	12-05-102-043	City Of Loves Park	\$	-
223	12-05-102-038	City Of Loves Park	\$	-
224	12-05-102-008	City Of Loves Park	\$	-
225	12-05-102-036	Winnebago County Trustee	\$	39,904
226	12-05-102-031	City Of Loves Park	\$	-
227	12-05-102-042	Winnebago County Trustee	\$	25,203
228	12-05-102-039	Muskie Man Real Estate LLC	\$	288,042
229	12-05-102-026	SVA Properties LLC	\$	151,118
230	12-05-102-011	William P & Connie J McMahon	\$	56,324
231	12-05-102-012	Donald R Sr & Cynthia A Bloyer	\$	98,404
232	12-05-102-013	Olson Enterprises LLC	\$	8,306
233	12-05-102-014	Olson Enterprises LLC	\$	285
234	12-05-102-044	Edwin W Iii & Cindy M Carlson	\$	86,153
235	12-05-102-032	City Of Loves Park	\$	-
236	12-05-126-009	Rock Valley Oil & Chemical Co	\$	16,970
237	12-05-126-001	Rock Valley Oil & Chemical Co	\$	98,121
238	12-05-126-003	Rock Valley Oil & Chemical Co	\$	185,154
239	12-05-126-008	Rock Valley Oil & Chemical Co	\$	83,706
240	12-05-126-011	IDOT	\$	-

241	12-05-102-015	Mark Kneller	\$	13,558
242	12-05-102-016	Mark Kneller	\$	196,980
243	12-05-102-017	Olson Enterprises LLC	\$	496,297
244	12-05-102-019	Olson Enterprises LLC	\$	1,060,111
245	12-05-102-022	Edwin W Iii Carlson	\$	68,486
246	08-29-452-001	Michael G & Linda K Williams	\$	51,644
247	08-29-452-013	Loves Park Facility Company LLC	\$	-
248	08-29-452-015	Loves Park Facility Company LLC	\$	-
249	08-29-452-014	Loves Park Facility Company LLC	\$	-
250	08-29-452-016	Loves Park Facility Company LLC	\$	-
251	08-29-452-030	Loves Park Facility Company LLC	\$	-
252	08-29-452-019	Chicago Title Land Trust Trustee	\$	418
253	08-29-452-029	Chicago Title Land Trust Trustee	\$	333,252
254	08-29-452-028	Harlem Cemetery	\$	-
255	08-29-452-021	New Wine Harvest Church	\$	-
256	08-29-452-022	Albert J Jr Parson	\$	75,821
257	08-29-452-023	Karen Gresty	\$	37,575
258	08-29-452-031	Karen Gresty	\$	37,563
259	08-29-452-032	Karen Gresty	\$	33,280
260	08-29-477-014	Trustee Chicago Title Land Trust Company	\$	501,401
261	08-29-477-013	Ballard Properties Group I LLC	\$	1,135,098
262	08-29-477-005	Ballard Properties Group I LLC	\$	7,607
263	08-29-477-006	Ballard Properties Group I LLC	\$	46,753
264	08-29-477-007	Ballard Properties Group I LLC	\$	51,549
265	08-29-477-008	Ballard Properties Group I LLC	\$	33,069
266	08-29-477-009	Northern II Medical Invest	\$	7,606
267	08-29-477-011	Northern II Medical Invest	\$	12,699
268	08-29-478-001	Parsons Real Estate Investments LLC	\$	35,067
269	08-29-478-002	Inspired Capital LLC	\$	34,306
270	08-28-351-001	John E & Parker, Garbrell Denby	\$	40,674
271	08-28-351-002	Mark A & Sindi Bonnell	\$	27,585
272	08-28-351-025	C & J Rentals LLC		
273	08-28-351-005	Kirk R & Mary M Meyer	\$	33,244
274	08-28-351-026	C & J Rentals LLC		
275	08-29-479-001	Ftm Holdings LLC	\$	74,570
276	08-29-479-002	Ftm Holdings LLC	\$	42,435
277	08-29-479-003	8019 Commercial Avenue LLC	\$	9,874
278	08-29-479-004	8019 Commercial Avenue LLC	\$	144,580
279	08-29-479-005	8019 Commercial Avenue LLC	\$	1,112
280	08-29-479-006	Kirk Meyer	\$	53,571
281	08-29-479-007	Investment Corporation Northern Illinois Medical	\$	58,753
282	08-29-479-008	Northern II Medical Invest	\$	5,603
283	08-29-479-010	Northern II Medical Invest	\$	168,250

284	08-28-352-012	FTM Holdings LLC	\$	123,256
285	08-28-352-008	C/o Brice Evans, Evans Enterprises LLC	\$	68,028
286	08-28-352-013	RPS Development	\$	88,115
287	08-28-352-006	Pietown Properties LLC	\$	59,145
288	08-28-352-007	GPM Midwest LLC	\$	72,306
289	08-28-352-009	Ri Cs3 LLC	\$	242,684
290	08-28-353-004	Attn Mike Nevicosi Woodward Inc	\$	33,315
291	08-28-353-018	Woodward Inc	\$	72,197
292	08-28-354-010	Woodward Inc	\$	56,507
293	08-28-354-002	Patricia Board	\$	3,609
294	08-28-354-003	Patricia Board	\$	16,361
295	08-28-353-007	Wayne E & Patricia D Board	\$	7,483
296	08-28-353-008	Patricia Board	\$	1,264
297	08-28-354-009	Woodward Inc	\$	3,789
298	08-28-354-008	Woodward Inc	\$	3,660
299	08-28-354-011	Woodward Inc	\$	8,699
300	08-28-354-004	Patricia Board	\$	419
301	08-28-353-017	Wayne E & Patricia D Board	\$	34,982
302	08-28-353-011	Wayne E & Patricia D Board	\$	1,221
303	08-32-201-003	First Bank Loves Park	\$	390,840
304	08-32-203-001	Shenanbrivin LLC	\$	89,067
305	08-32-203-002	Shenanbrivin LLC	\$	43,636
306	08-32-203-003	Shenanbrivin LLC	\$	10,161
307	08-32-203-004	Nicholas D & Connie M Pumilia	\$	53,432
308	08-32-201-007	Ranger Partners XXVI LLC	\$	1,127,603
309	08-32-201-006	Wayne Enterprises Inc	\$	56,887
310	08-32-202-005	Bam Bam Ii LLC	\$	41,860
311	08-32-202-002	Bam Bam Iii LLC	\$	51,779
312	08-32-202-003	Bam Bam Iii LLC	\$	20,765
313	08-32-226-005	Rogers Drywall Inc	\$	6,086
314	08-32-226-016	Rogers Drywall Inc	\$	64,493
315	08-32-226-017	Rogers Drywall Inc	\$	33,165
316	08-32-226-027	John P & Pro Machining Inc McMullin	\$	318,226
317	08-32-226-025	Loves Park City Of	\$	-
318	08-32-226-026	Loves Park City Of	\$	-
319	08-32-226-024	Doc 67-205 Harlem School District 122	\$	-
320	08-32-226-028	Thomas C & Sherry L Ross	\$	144,386
321	08-32-226-019	Doc 54-47 North Park Fire Protection District	\$	-
322	08-33-101-010	North Park Fire District Folgate	\$	-
323	08-33-101-009	North Park Fire District	\$	-
324	08-32-226-023	William & Bonnie Myers	\$	29,191
325	08-32-226-013	Doc 67-205 Harlem School District 122	\$	-
326	08-32-226-014	Harlem Sch District 122	\$	-

327	08-33-101-011	Harlem Sch District 122	\$	-
328	08-33-101-012	Harlem Sch District 122	\$	-
329	08-33-102-028	Ri Cs3 LLC	\$	94,016
330	08-33-102-027	Marylee Chandler	\$	142,179
331	08-33-102-014	Robert & Daniel & Kenneth Jr Branson	\$	31,939
332	08-33-102-015	Stephen Jackson	\$	9,274
333	08-33-102-016	Francis Graceffa	\$	89,856
334	08-33-102-006	William F Sr & Robert F Beadnell	\$	81,993
335	08-33-102-017	Francis Graceffa	\$	141,849
336	08-33-102-007	Bengtson Properties LLC	\$	78,441
337	08-33-102-021	Bengtson Properties LLC	\$	115
338	08-33-102-018	Michael Zwonitzer	\$	114,800
339	08-33-102-030	Bengtson Properties LLC	\$	94,765
340	08-33-102-019	Amcore Investment Group	\$	221,870
341	08-33-102-029	Bengtson Properties LLC	\$	118,595
342	08-33-102-012	Forest Hills Court Re LLC	\$	294,861
343	08-33-102-013	Forest Hills Court Re LLC	\$	5,833
344	08-33-102-020	Keith A & Lisa A Nelson	\$	84,935
345	08-33-105-006	Hg Development II LLC	\$	160,716
346	08-33-105-007	Charles P & Pauline Stewart	\$	191,464
347	08-33-105-008	Professional Plastics Inc	\$	18,229
348	08-33-104-007	Attn Stuart D Brown Metro Medical Services Inc	\$	191,699
349	08-33-104-002	Forest Hills Court Re LLC	\$	123,436
350	08-33-104-001	Loves Park City Of	\$	-
351	08-33-103-012	R & L Industrial Properties LLC	\$	364,908
352	08-33-104-009	APB Properties	\$	12,472
353	08-33-105-009	RKM Metals LLC	\$	102,631
354	08-33-104-004	APB Properties	\$	35,778
355	08-33-105-013	Fur Real Properties LLC	\$	161,129
356	08-33-104-005	APB Properties	\$	601,293
357	08-33-105-014	Fur Real Properties LLC	\$	29,063
358	08-33-104-006	APB Properties	\$	26,897
359	08-33-105-015	Fur Real Properties LLC	\$	27,355
360	08-33-104-010	APB Properties	\$	7,021
361	08-33-127-003	APB Properties	\$	48,532
362	08-33-127-007	Nathaniel Slabaugh	\$	65,680
363	08-33-127-006	Paul Slabaugh	\$	64,517
364	08-33-127-005	Paul Slabaugh	\$	63,229
365	08-33-127-008	Louis Slabaugh	\$	67,730
366	08-33-127-009	Paul Slabaugh	\$	64,519
367	08-33-127-010	Paul Slabaugh	\$	63,228
368	08-33-127-027	Mark Packard	\$	178,578
369	08-33-127-026	Alores LLC	\$	132,459

370	08-33-127-028	Perryville Development	\$	120,517
371	08-33-126-009	Harlem Road Partnership	\$	31,292
372	08-33-126-013	Mark Packard	\$	12,689
373	08-33-127-030	Mark Packard	\$	4,822
374	08-33-127-029	Mark Packard	\$	4,856
375	08-33-128-001	Ronald D & Linda A Slabaugh	\$	115
376	08-33-128-002	Ronald D & Linda A Slabaugh	\$	115
377	08-33-128-004	Ronald D & Linda A Slabaugh	\$	115
378	08-33-128-003	Ronald D & Linda A Slabaugh	\$	115
379	08-33-129-001	Deborah Denker	\$	37,086
380	08-33-129-002	James Blinder	\$	37,086
381	08-33-128-006	Bengtson Properties LLC	\$	115
382	08-33-128-008	Nathaniel M & Dahm, Matthew J Slabaugh	\$	66,435
383	08-33-128-007	Savo Karan	\$	73,768
384	08-33-128-009	John Malcotte	\$	72,589
385	08-33-128-017	Mark Packard	\$	176,519
386	08-33-128-012	Perryville Development	\$	69,402
387	08-33-128-013	Mark Packard	\$	8,978
388	08-33-128-014	Mark Packard	\$	14,919
389	08-32-278-056	Great Northern Holdings LLC	\$	165,140
390	08-32-278-057	Frew Properties LLC	\$	84,096
391	08-32-278-045	RDH Holdings LLC	\$	46,156
392	08-32-278-046	Gregg Sundeen	\$	53,624
393	08-32-278-048	Gregg Sundeen	\$	192,237
394	08-32-278-050	Darrell Garman	\$	32,051
395	08-32-278-055	Gregg Sundeen	\$	45,442
396	08-32-278-052	Robert Bergstadt	\$	84,226
397	08-32-279-002	Windsor Heights Community Church	\$	-
398	08-33-151-009	Calco Investments LLC	\$	137,927
399	08-33-151-006	Calco Investments LLC	\$	300,461
400	08-32-278-061	Frew Properties LLC	\$	6,496
401	08-32-278-062	Loves Park City Of	\$	-
402	08-32-278-054	Frew Properties LLC	\$	142,753
403	08-32-426-001	Commonwealth Edison	\$	3,220
404	08-32-426-011	Bradley Bowl Inc	\$	272,502
405	08-32-426-010	Capital Development LLC	\$	137,957
406	08-32-427-018	Arthur Johnson	\$	150,190
407	08-32-427-019	Il Dept Of Natural Resources	\$	-
408	08-33-301-001	Il Dept Of Natural Resources	\$	-
409	08-32-427-013	Kelly J Evink Properties LLC	\$	73,546
410	08-32-427-014	Kelly J Evink Properties LLC	\$	34,211
411	08-32-426-012	Bradley Bowl Inc	\$	92,402
412	08-32-427-015	Forest Hills Investments	\$	65,029

413	08-32-426-009	Loves Park City Of	\$	-
414	08-32-426-014	Paul Slabaugh	\$	132,901
415	08-32-426-015	Paul Slabaugh	\$	143,234
416	08-32-426-016	SSK Enterprise Properties LLC	\$	-
417	08-32-426-017	Airfoil LLC	\$	132,070
418	08-32-426-013	Bradley Bowl Inc	\$	40,599
419	08-32-427-016	RCR Investments LLC	\$	76,501
420	08-32-427-017	Top Notch Portfolios LLC	\$	72,975
421	08-32-427-009	Top Notch Portfolios LLC	\$	38,626
422	08-32-427-010	Earnest Gillam	\$	32,247
423	08-32-405-026	Aadditional Storage LLC	\$	-
424	08-32-405-025	Robert C & Joann M Baker	\$	108,866
425	08-32-405-021	Aadditional Storage LLC	\$	124,474
426	08-32-405-022	Danny Johnson	\$	197,848
427	08-32-405-017	Danny Johnson	\$	242,212
428	08-32-406-003	Seaton Family Trust	\$	40,596
429	08-32-406-013	Al Huber	\$	29,665
430	08-32-406-019	Paul Slabaugh	\$	70,295
431	08-32-406-020	Paul Slabaugh	\$	34,328
432	08-32-406-022	Allen D & Lorella M Huber	\$	226,709
433	08-32-406-021	Slabaugh Services Inc	\$	66,402
434	08-32-406-023	Allen D & Lorella M Huber	\$	17,459
435	08-32-452-019	Midstate Property Co LLC	\$	93,399
436	08-32-452-020	Paul Slabaugh	\$	21,655
437	08-32-452-018	Pro Machining Inc	\$	109,371
438	08-32-452-010	Pro Machining Inc	\$	8,161
439	08-32-452-011	Haynes Industrial LLC	\$	78,072
440	08-32-428-015	DLG Holdings Inc	\$	7,652
441	08-32-428-016	DLG Holdings Inc	\$	7,652
442	08-32-428-003	Jeffrey Finn	\$	10,396
443	08-32-428-019	Jeffrey Finn	\$	33,946
444	08-32-451-001	Robert D & Terry A Corn	\$	19,335
445	08-32-451-007	Robert & Terry Corn	\$	30,752
446	08-32-451-002	Seaton Family Trust	\$	9,282
447	08-32-451-008	SSK Enterprise Properties LLC	\$	78,673
448	08-32-451-018	K-1 Machine Tool & Production Inc	\$	142,610
449	08-32-451-009	Joella Leuzinger	\$	25,683
450	08-32-451-015	Charles Myers	\$	5,532
451	08-32-451-012	Sally Ames	\$	19,579
452	08-32-451-016	Charles Myers	\$	5,508
453	08-32-451-017	Charles Myers	\$	5,657
454	08-32-451-014	Donald Hecox	\$	31,657
455	08-32-451-006	Donald Dagnon	\$	40,069

456	08-32-452-002	Miss Minnicks Building Blocks LLC	\$	41,204
457	08-32-452-003	Charles T & William Myers	\$	21,439
458	08-32-452-012	Danny C & Pamela A Haynes	\$	196,819
459	08-32-452-004	Chicagoland Guns And Range LLC	\$	133,238
460	08-32-452-013	Danny C & Pamela A Haynes	\$	8,487
461	08-32-452-014	Kapala Properties LLC	\$	8,390
462	08-32-452-005	Tsavo LLC	\$	54,737
463	08-32-452-015	Kapala Properties LLC	\$	8,405
464	08-32-453-001	Forever Green Inc	\$	57,600
465	08-32-453-009	D & D Investment Properties LLC	\$	32,966
466	08-32-453-019	Patricia E & Robert M Austin	\$	44,232
467	08-32-453-002	Bluggy Ira LLC	\$	9,182
468	08-32-453-003	Dan & Ana Lynch	\$	6,750
469	08-32-453-012	Tony Saladino	\$	21,650
470	08-32-453-004	Dennis W & Doris M Wilson	\$	15,598
471	08-32-453-013	Randall C & Tracy L Knight	\$	15,331
472	08-32-453-005	James Imburgia	\$	19,524
473	08-32-453-014	Charles Knight	\$	22,384
474	08-32-453-006	Dean Wanfalt	\$	6,383
475	08-32-453-015	Brad & Julie Kleparski	\$	20,527
476	08-32-453-007	Dean Wanfalt	\$	52,661
477	08-32-453-016	Susan & Adam Askeland	\$	16,708
478	08-32-453-017	Alvin C & Valorie B Bauman	\$	16,725
479	08-32-453-008	Tsavo LLC	\$	35,181
480	08-32-453-018	Lyle James & Kelly Deann Jurmu	\$	17,053
481	08-32-452-006	Tsavo LLC	\$	27,368
482	08-32-452-007	Tsavo LLC	\$	27,369
483	08-32-452-016	Martha Meyers	\$	17,321
484	08-32-452-008	Andrew & Courtney Wikel	\$	23,858
485	08-32-452-017	Martha Meyers	\$	86,953
486	08-32-454-001	Hari Om Properties LLC	\$	14,084
487	08-32-454-002	Hari Om Properties LLC	\$	10,090
488	08-32-454-003	Hari Om Properties LLC	\$	198,922
489	08-32-454-012	Hari Om Properties LLC	\$	147,335
490	08-32-454-004	Veterans Of Foreign Wars Post 9759	\$	24,453
491	08-32-454-013	Johnson Clifford Post 9759	\$	75,772
492	08-32-454-005	Timothy Fare	\$	28,267
493	08-32-454-006	Tsavo LLC	\$	72,823
494	08-32-454-014	Thomas J & Daniel B Fuller	\$	125,596
495	08-32-454-007	Tsavo LLC	\$	13,190
496	08-32-454-015	Thomas J & Daniel B Fuller	\$	9,563
497	08-32-454-016	Michael Sneath	\$	44,476
498	08-32-454-024	Douglas Dagnon	\$	38,641

499	08-32-454-011	Humberto & Gorostieta, Lizeth Munoz	\$	40,411
500	08-32-454-023	G & H Caswell Properties Loves Park LLC	\$	107,768
501	08-32-454-021	Ericson Properties LLC	\$	419,552

