



**Village of Lincolnwood  
Economic Development Commission**

***Meeting***  
**Wednesday, August 23, 2023**  
**8:00 A.M.**

**Gerald C. Turry Village Board Room  
Lincolnwood Village Hall  
6900 N. Lincoln Avenue  
Lincolnwood, IL 60712**

**Meeting Agenda**

- 1. Call to Order/Quorum Declaration**
- 2. Minutes Approval**
  - a. July 26, 2023, Meeting\*
- 3. Discussion Tax Exempt Property Analysis\***
- 4. Development Updates**
  - a. Lincolnwood Town Center
  - b. District 1860
- 5. Other Business**
  - a. New Business Report\*
- 6. Public Forum**
- 7. Adjournment**

*\*Commissioner Enclosures*

*The next scheduled meeting of the Economic Development Commission is on  
September 27, 2023*

**Posted Date: August 18, 2023**



**Economic Development Commission**  
***Draft Minutes***

**Wednesday, July 26, 2023**  
**Lincolnwood Village Hall**  
**Council Chambers**  
**6900 N. Lincoln Ave.**  
**Lincolnwood, IL 60712**

**Commissioners Present:** Vice Chair James Berger, Commissioners Jennifer Spino, Robert Garcia, Rivak Albazi and Leonard Weiss

**Commissioners Absent:** Chairman James Kucienski and Commissioners Maureen Ehrenberg and Richard Sloan

**Staff Present:** Community Development Director Scott Mangum, Mayor Jesal Patel, and Community Development Coordinator Marcos Classen

**1. Call to Order/ Quorum Declaration**

Noting a quorum of five members present, the meeting was called to order by Vice Chair James Berger at 8:04 a.m.

**2. Minutes Approval**

Vice Chair James Berger asked the Commission if any edits were to be made to the May 24, 2023 minutes. Hearing none he asked for a motion.

Commissioner Spino moved to approve the minutes and Commissioner Weiss seconded the motion. There was a consensus to approve the minutes.

**Aye:** Spino, Garcia, Albazi, Weiss, and Berger

**Nay:** None

**Motion Approved:** 5-0

**3. Discussion Tax Exempt Property Analysis**

Community Development Director Scott Mangum spoke about the data collected since the last meeting and went over a map that compared data from the members of the GIS Consortium that Lincolnwood is a part of. This data showed that 10.2% of parcels in

Lincolnwood currently are classified as tax exempt. This puts Lincolnwood currently at the lower end of the spectrum when compared to other members of the consortium.

There was discussion about how to determine what the threshold should be for tax exempt parcels in the Village and how setting such a threshold could be enforced. Mr. Mangum stated that individual uses would not be able to be denied due to a threshold but overall changes to the Zoning Use table to limit uses in each zone could be enforced if religious uses were not restricted more than other similar uses per RLUIPA.

There was discussion about how potential expansion of existing tax-exempt spaces could impact the overall percentage of tax-exempt parcels in the Village, specifically potential school expansions or the pending redevelopment of the Lincolnwood Town Central parcels.

There was also some discussion about current taxable parcels converting to tax exempt status and how this conversion could also have impacts on potential sales tax revenue.

Commissioner Weiss stated that it is difficult to know what the upper threshold percentage should be for tax exempt properties but based on the current data felt that Lincolnwood overall is in a good place.

Mayor Patel noted that the numbers may be a little deceiving as they include areas like forest preserves and other “dead spaces” which do not have the potential to be developed. There aren’t as many of these types of areas in Lincolnwood so the number may be slightly skewed without a more detailed analysis. However, after some discussion there was a consensus that even if the “dead spaces” were removed from the data the other Consortium communities would not have less tax-exempt space than Lincolnwood.

There was discussion about tax revenues for the future Lincolnwood Town Center development, and how the Village should be looking to at least maintain current tax revenue levels in any new development regardless of whether the tax-exempt space increases.

Mr. Mangum spoke about how the map discussed was recently finalized and that staff would look to bring a more formalized memo summarizing the findings for the next meeting.

#### **4. Development Updates**

Mr. Mangum gave an update on some of the storefronts at the District 1860 development, including Fat Rosies, Davanti, and Lens Crafters. There was some discussion about

whether this would be an additional Lens Crafters site or if the Lens Crafters at Lincolnwood Mall would be moving to a new location.

**5. Other Business**

Community Development Director Scott Mangum went over the new business report. There was some discussion about the positive impacts that have been observed at District 1860 and that the excitement over the development benefits the Village.

**6. Public Forum**

No members of the public were present.

**7. Adjournment**

Commissioner Weiss moved to adjourn the meeting. The motion was seconded by Commissioner Spino.

**Aye:** Spino, Garcia, Albazi, Weiss, and Berger

**Nay:** None

**Motion Approved:** 5-0

**Meeting Adjourned at 9:00 am**

Respectfully submitted:

Marcos Classen  
Community Development Coordinator



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# MEMORANDUM

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**TO:** Chair and members  
Economic Development Commission

**FROM:** Aspen Walters,  
Planning Intern  
Scott Mangum, AICP  
Community Development Director

**DATE:** August 23, 2023

**SUBJECT:** Tax-Exempt Properties – New Analysis Adjusted for Greenspace

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## Background

On July 26, 2023, staff presented an interactive [dashboard](#) to the Economic Development Commission to show the breakdown of tax-exempt parcels in the Village and how the Village compared among peer communities by the tax-exempt percentage of total parcel area. In this analysis, the Village had the 24<sup>th</sup> smallest percentage out of 30 communities.

Since the last meeting, staff has taken the analysis a step further to remove open space land uses that may be skewing the data (i.e., forest preserves, lakefront, natural areas, etc.). Land uses like these are impacted by natural features and are less subject to change, whereas parcels that revert to tax-exempt because of land use policy decisions are the focus of this analysis.

To address this issue, staff worked with the GIS Consortium to normalize the community percentages by omitting greenspaces from the calculation. For the analysis, greenspaces are defined as forest preserves, natural areas, parks, beaches, and wildlife areas. The GIS Consortium categorizes most communities with the same land use categories, making this analysis possible across communities.

Three communities were removed (Roselle, Bensenville, and Deerfield) from the new analysis due to data issues, bringing the total number of communities from 30 to 27. These three communities had the smallest percentage of tax-exempt land in the original analysis.

After removing greenspaces, all percentages were significantly reduced. For example, River Forest had the highest percentage of land dedicated toward tax-exempt parcels (35%) in the original analysis. After removing the greenspace, River Forest moved to a rank of 12<sup>th</sup>. The Village of Lincolnwood changed from 10.3 percent to 6.1 percent after removing greenspaces, however, the Village remained 24<sup>th</sup> in the updated analysis.

Below is a table comparing the raw tax-exempt percentage of parcel area to the percentage of tax-exempt parcels normalized by omitting greenspace. The communities are sorted in order from largest to smallest percentage based on the new analysis.

<b>Tax-Exempt Analysis</b>		
<b>Community</b>	<b>Raw Tax-Exempt Percentage of Parcel Area</b>	<b>Percentage of Tax-Exempt Land (normalized by greenspace)</b>
Skokie	22.3%	17.2%
Des Plaines	22.7%	15.3%
Wheeling	24.2%	15.1%
Streamwood	22.1%	14.6%
Winnetka	22.5%	13.3%
Morton Grove	32.0%	13.2%
Rolling Meadows	15.6%	12.1%
Northbrook	18.4%	11.8%
Palatine	14.4%	11.3%
Arlington Heights	16.0%	11.3%
Schiller Park	26.8%	11.0%
River Forest	35.3%	10.7%
Wilmette	17.6%	10.6%
LaGrange Park	28.9%	10.2%
Oak Park	11.6%	9.3%
Brookfield	27.3%	9.0%
LaGrange	12.9%	8.9%
Park Ridge	23.9%	8.7%
Glenview	16.6%	8.4%
Tinley Park	11.6%	8.3%
Glencoe	24.9%	7.8%
Elk Grove Village	13.3%	7.6%
Norridge	7.2%	7.2%
Lincolnwood	10.3%	6.1%
Riverside	21.0%	3.1%
Hanover Park	7.6%	3.1%
Buffalo Grove	3.2%	2.0%

**Recommendation**

During the August 23, 2023, EDC meeting, staff will provide a presentation related to the revised Tax Exempt Properties Interactive Map and Dashboard. No further recommendation or action from the EDC is required.



**Village of Lincolnwood**  
**Community Development Department**  
**New Business Licenses**  
**July 22, 2023 – August 18, 2023**

<b>Business Name</b>	<b>Business Address</b>	<b>Nature of Business</b>
LS CARES INC	6105 N CENTRAL AVE	Service
LE LAM NAIL SALON	6451 N CICERO AVE	Service
DRIPT IV THERAPY	7358 N LINCOLN AVE	Service
COMBAT PRO	6419 N CICERO	Service
MUNCHIES GYROS II INC	7055 N KOSTNER AVE	Food Service
FAT ROSIE'S	820 SUPREME DR	Service
R & R MARKETING & MANAGEMENT LLC	7366 N LINCOLN AVE	Service