



**SECTION 2 [Sections 2 through 5 must be completed for each redevelopment project area listed in Section 1.]**

**FY 2019**

<b>Name of Redevelopment Project Area:</b>	<b>123rd Place and Cicero Ave. TIF</b>
	<b>Primary Use of Redevelopment Project Area*:</b> Combination/Mixed

\* Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.

<b>If "Combination/Mixed" List Component Types:</b>	Retail & Other Commercial
<b>Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):</b>	
Tax Increment Allocation Redevelopment Act	<u>  X  </u>
Industrial Jobs Recovery Law	<u>      </u>

**Please utilize the information below to properly label the Attachments.**

	No	Yes
Were there any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] <b>If yes, please enclose the amendment (labeled Attachment A).</b>	X	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] <b>Please enclose the CEO Certification (labeled Attachment B).</b>		X
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] <b>Please enclose the Legal Counsel Opinion (labeled Attachment C).</b>		X
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] <b>If yes, please enclose the Activities Statement (labeled Attachment D).</b>	X	
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] <b>If yes, please enclose the Agreement(s) (labeled Attachment E).</b>	X	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] <b>If yes, please enclose the Additional Information (labeled Attachment F).</b>	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] <b>If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).</b>	X	
Were there any reports <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] <b>If yes, please enclose the Joint Review Board Report (labeled Attachment H).</b>		X
Were any obligations issued by municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] <b>If yes, please enclose the Official Statement (labeled Attachment I). If Attachment I is answered yes, then Analysis must be attached (labeled Attachment J).</b>	X	
An analysis prepared by a financial advisor or underwriter setting forth the nature and term of obligation and projected debt service including required reserves and debt coverage. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] <b>If Attachment I is yes, Analysis MUST be attached (labeled Attachment J).</b>	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) <b>If yes, please enclose Audited financial statements of the special tax allocation fund (labeled Attachment K).</b>		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] <b>If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (a) of Section 11-74.4-3 (labeled Attachment L).</b>		X
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] <b>If yes, please enclose list only, not actual agreements (labeled Attachment M).</b>	X	

**SECTION 3.1 - (65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d))**

Provide an analysis of the special tax allocation fund.

FY 2019

123rd Place and Cicero Ave. TIF

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 391,933

SOURCE of Revenue/Cash Receipts:	Revenue/Cash Receipts for Current Reporting Year	Cumulative Totals of Revenue/Cash Receipts for Life of TIF	% of Total
Property Tax Increment	\$ 4,783	\$ 711,281	98%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 1,895	\$ 12,025	2%
Land/Building Sale Proceeds			0%
Bond Proceeds			0%
Transfers from Municipal Sources			0%
Private Sources			0%
Other (identify source _____; if multiple other sources, attach schedule)			0%

All Amounts Deposited in Special Tax Allocation Fund \$ 6,678

Cumulative Total Revenues/Cash Receipts \$ 723,306 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ -

Transfers to Municipal Sources  

Distribution of Surplus  

Total Expenditures/Disbursements \$ -

Net Income/Cash Receipts Over/(Under) Cash Disbursements \$ 6,678

Previous Year Adjustment (Explain Below) \$ -

**FUND BALANCE, END OF REPORTING PERIOD\*** \$ 398,611

\* if there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

Previous Year Explanation:

SECTION 3.2 A- (65 ILCS 5/11-74.4-5 (d) (5) and 65 ILCS 5/11-74.6-22 (d) (5)(c))

FY 2019

TIF NAME:

123rd Place and Cicero Ave. TIF

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND  
(by category of permissible redevelopment project costs)

PAGE 1

Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]	Amounts	Reporting Fiscal Year
1. Costs of studies, surveys, development of plans, and specifications. Implementation and administration of the redevelopment plan, staff, and professional service cost.		
		\$ -
2. Annual administrative cost.		
		\$ -
3. Cost of marketing sites.		
		\$ -
4. Property assembly and site preparation costs.		
		\$ -
5. Costs of renovation, rehabilitation, reconstruction, relocation, repair, or remodeling of existing public or private building, leasehold improvements, & fixtures within a redevelopment project area.		
		\$ -
6. Costs of construction of public works and improvements.		
		\$ -



SECTION 3.2 A

PAGE 3

13. Relocation costs.		
		\$ -
14. Payments in lieu of taxes.		
		\$ -
15. Costs of job training, retraining, advanced vocational, or career education.		
		\$ -
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project.		
		\$ -
17. Cost of day care services.		
		\$ -
18. Other.		
		\$ -
<b>TOTAL ITEMIZED EXPENDITURES</b>		<b>\$ -</b>



**SECTION 3.3 - (65 ILCS 5/11-74.4-5 (d) (5) 65 ILCS 11-74.6-22 (d) (5))**

Breakdown of the Balance in the Special Tax Allocation Fund at the End of the Reporting Period by Source

FY 2019

TIF NAME:

123rd Place and Cicero Ave. TIF

FUND BALANCE BY SOURCE

\$	398,611
----	---------

Amount of Original Issuance	Amount Designated
-----------------------------	-------------------

**1. Description of Debt Obligations**

	Amount of Original Issuance	Amount Designated

**Total Amount Designated for Obligations**

\$	-	\$	-
----	---	----	---

**2. Description of Project Costs to be Paid**

	Amount of Original Issuance	Amount Designated

**Total Amount Designated for Project Costs**

\$	-
----	---

**TOTAL AMOUNT DESIGNATED**

\$	-
----	---

**SURPLUS\*/(DEFICIT)**

\$	398,611
----	---------



**SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]**

**FY 2019**

**TIF NAME:**

**123rd Place and Cicero Ave. TIF**

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

**Check here if no property was acquired by the Municipality Within the**  
**X Redevelopment Project Area**

**Property Acquired by the Municipality Within the Redevelopment Project Area**

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

**SECTION 5 - 20 ILCS 620/4.7 (7)(F)**

**FY 2019**

**TIF NAME:** **123rd Place and Cicero Ave. TIF**

Page 1 is to be included with TIF report. Pages 2 and 3 are to be included **ONLY** if projects are listed.

**Select ONE of the following by indicating an 'X':**

**1. NO** projects were undertaken by the Municipality Within the Redevelopment Project Area.

**2. The Municipality DID** undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.) **X**

**2a.** The total number of **ALL** activities undertaken in furtherance of the redevelopment plan: 1

**LIST** the projects undertaken by the Municipality Within the Redevelopment Project Area:

<b>TOTAL:</b>	<b>11/1/99 to Date</b>	<b>Estimated Investment for Subsequent Fiscal Year</b>	<b>Total Estimated to Complete Project</b>
Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 3,124	\$ -	\$ -
Ratio of Private/Public Investment	\$ -	\$ -	0

\* PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

**Project 1\*:**

Street Lighting (From a prior fiscal year)			
Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 3,124	\$ -	\$ -
Ratio of Private/Public Investment	0		0

**Project 2\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 3\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 4\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 5\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 6\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Optional: Information in the following sections is not required by law, but would be helpful in evaluating the performance of TIF in Illinois. *\*even though optional MUST be included as part of complete TIF report***

**SECTION 6**

**FY 2019**

**TIF NAME:** 123rd Place and Cicero Ave. TIF

Provide the base EAV (at the time of designation) and the EAV for the year reported for the redevelopment project area

<b>Year redevelopment project area was designated</b>	<b>Base EAV</b>	<b>Reporting Fiscal Year EAV</b>
5/1/2002	\$ 1,514,404	\$ 2,652,511

List all overlapping tax districts in the redevelopment project area.  
If overlapping taxing district received a surplus, list the surplus.

Check if the overlapping taxing districts did not receive a surplus.

<b>Overlapping Taxing District</b>	<b>Surplus Distributed from redevelopment project area to overlapping districts</b>
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

**SECTION 7**

Provide information about job creation and retention

<b>Number of Jobs Retained</b>	<b>Number of Jobs Created</b>	<b>Description and Type (Temporary or Permanent) of Jobs</b>	<b>Total Salaries Paid</b>
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -

**SECTION 8**

Provide a general description of the redevelopment project area using only major boundaries:

--

<b>Optional Documents</b>	<b>Enclosed</b>
Legal description of redevelopment project area	
Map of District	

John D. Ryan  
*Mayor*  
Susan M. Petzel  
*Clerk and Collector*



*Trustees*  
Richard S. Dalzell  
Michael Zielinski  
Monica M. Juarez  
Christine L. McLawhorn  
Christopher W. Murphy  
Catalina Nava-Esparza

**Attachment B**

**Certificate of compliance with the 123<sup>rd</sup> Place & Cicero Avenue TIF Tax Increment redevelopment.**

I, John D. Ryan, the Chief Executive Office of the Village of Alsip, County of Cook, Illinois, do hereby certify that the Village of Alsip has complied with all provisions of the Tax Incremental Allocation Development Act (65 ILCS 5/11-74.4) during the preceding fiscal year ended April 30, 2019.

IN WITNESS THEREOF, I have placed my official signature this 25th day of October, 2019.



John D. Ryan  
Mayor

# Attachment C

LAW OFFICES

LOUIS F. CAINKAR, LTD.

30 NORTH LA SALLE STREET-SUITE 3430

CHICAGO, ILLINOIS 60602-3337

312 / 236-3985

FACSIMILE 312 / 236-3989

VINCENT CAINKAR  
MICHAEL G. CAINKAR  
GARY S. PERLMAN  
JOSEPH CAINKAR  
ELIZABETH M. ATTARD

SUBURBAN OFFICE:  
6215 WEST 79TH STREET-SUITE 2A  
BURBANK, ILLINOIS 60459-1102  
708 / 430-3988

October 28, 2019

Illinois Office of the Comptroller  
Local Government Division  
100 West Randolph Street, Suite 15-500  
Chicago, IL 60601

Re: Village of Alsip 123<sup>rd</sup> Place/Cicero Avenue TIF

Gentlemen:

This office represents the Village of Alsip. It is my opinion that the Village of Alsip has complied with all of the requirements of the Tax Increment Allocation Redevelopment Act for the period of May 1, 2018 through April 30, 2019.

Yours truly,

  
Joseph Cankar  
Village Attorney

JC: lr

2 **VILLAGE OF ALSIP**  
3 **123<sup>RD</sup> PLACE & CICERO AVENUE TIF DISTRICT**  
4 **JOINT REVIEW BOARD**  
5 **MEETING MINUTES**  
6 **JANUARY 4, 2019**

7 Mayor John Ryan, Chairperson of the JRB, called the meeting to order at 10:05 a.m. The Mayor asked  
8 everyone to go around and introduce themselves. The following were in attendance: Jeannette Huber the  
9 Director of Alsip Park District; Ilsa Richardella the Business Manager for Community High School  
10 District 218; Sarah Cottonaro the Director of the Alsip-Merrionette Park Public Library District; Janet  
11 Rogers the Director of the South Cook County Mosquito Abatement District. Kent Oliven the Finance  
12 Director for the Village of Alsip was present as a non-voting member.

13  
14 **APPROVAL OF MINUTES**

15  
16 Mr. Oliven stated that the minutes were available in the packet for the filing, online at the State of  
17 Illinois Comptroller's Office and our Village of Alsip website.

18  
19 Mayor Ryan asked for a motion to approve the Minutes from the October 17, 2017 Joint Review Board  
20 Meeting.

21  
22 Motion by to approve Sarah Cottonaro the Minutes from the November 14, 2016 Joint Review Board  
23 Meeting; seconded by Jeannette. Motion carried 4-0 in a roll call vote.

24  
25 **DISCUSSION OF THE TIF REPORT**

26  
27 The most recent draft TIF Report, as well as prior ones, can be downloaded on the Finance Department  
28 page of the Village of Alsip website. They are arranged meeting by meeting as to what is going on with  
29 the state filings. The Finance Director led the discussion. This TIF has not seen much in the way of  
30 revenues for it. When the TIF is opened they take the EAV for the property and freeze it at that level for  
31 the base EAV and then as it increases the money goes into the TIF. The last couple of years the EAVs  
32 have started to go back up but are still down from 2008. The money coming in was less than  
33 \$50,000.00 for the year. There is a project going on in regards to the hotel (Red Roof Inn) has now  
34 become a flag hotel and has had remodeling and some pavement work. The next building over from the  
35 hotel (Yaffo Auto) used to have a lot of broken down cars in the back lot. This has been gated off and  
36 there should be some paving work going on in the front of the building. There is still ongoing  
37 improvement for both of the properties to make them better. There isn't much help from the TIF since  
38 there isn't much money coming into the TIF. This was part of the Clock Tower Proposal but that fell  
39 apart due to lack of funding for that developer. It would have been a hotel and retail area that would  
40 have been a big benefit to bring people into town and for jobs. The Mayor explained that there was a  
41 change of ownership for the Yaffo property. There is a lot of pavement work that needs to be completed  
42 between the Red Roof parking lot and the Yaffo parking lot. This is not only for code compliance but  
43 also to make sure there is proper drainage for the homes in that area. The asphalt plants are closed down  
44 we will have to wait until spring when they reopen. Ms. Huber asked if there were any other  
45 improvement plans for this area. Mr. Oliven explained other than the pavement plans they were looking  
46 at the water and sewer lines for the back area and they are still looking into what the demands are for  
47 that area. Ms. Cottonaro asked if Red Roof had plans to do anything structurally to the property. The  
48 Mayor explained they did the 2<sup>nd</sup> building that is behind the building that is visible first. On the front  
49 building they redid all the balconies, all the rooms have been remodeled, new doors, beds, etc. Although  
50 it is structurally the same shell everything has been remodeled. Mr. Oliven explained that the  
51 improvements that need to be made are big dollar projects and the TIF just isn't generating. He  
52 explained that once it is recorded with Cook County and that the updates that Red Roof did are recorded  
53 and the taxes start coming in it will generate enough money to complete those projects. The expiration  
54 date is in 2025.

55  
56 **ADJOURNMENT**

57  
58 Motion to adjourn made by Janet Rogers and seconded by Ilsa Richardella. All in favor. None opposed.  
59 Meeting adjourned at 10:20 a.m.

60  
61 Respectfully submitted, <

62 

63 Kenneth N. Oliven

64 TIF Administrator and Finance Director  
65 Alsip, Illinois

## Attachment K

**VILLAGE OF ALSIP, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**SPECIAL TAX ALLOCATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**April 30, 2019**

	TIF 1 (123rd St. to 127th St.)	123rd Place & Cicero Ave. TIF	Pulaski Road Corridor TIF	NW Cicero Ave & I-294 TIF	Eliminations	Totals
<b>REVENUES</b>						
Property taxes	\$ -	\$ 4,783	\$ 200,968	\$ 7,116	\$ -	\$ 212,867
Interest income	(1)	1,895	6,855	4,265	-	13,014
Total revenues	(1)	6,678	207,823	11,381	-	225,881
<b>EXPENDITURES</b>						
Construction costs	-	-	429,484	-	-	429,484
Administrative, legal fees, and other	-	-	106,030	-	-	106,030
Surplus distribution	99,014	-	-	-	-	99,014
Total expenditures	99,014	-	535,514	-	-	634,528
Excess (deficiency) of revenues over expenditures	(99,015)	6,678	(327,691)	11,381	-	(408,647)
<b>OTHER FINANCING USES</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(434,150)	-	-	(434,150)
Total other financing uses	-	-	(434,150)	-	-	(434,150)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(99,015)	6,678	(761,841)	11,381	-	(842,797)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	599,013	391,933	2,085,805	-	-	3,076,751
<b>FUND BALANCE, END OF YEAR</b>	\$ 499,998	\$ 398,611	\$ 1,323,964	\$ 11,381	\$ -	\$ 2,233,954



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH ILLINOIS  
MUNICIPAL CODE SUBSECTION (Q) OF SECTION 11-74.4-3  
OF PUBLIC ACT 85-1142**

The Honorable Mayor and Trustees  
Village of Alsip, Illinois  
Alsip, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Alsip, Illinois (the "Village"), as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated October 25, 2019, which contained unmodified opinions on those financial statements.

Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The supplementary information included in the accompanying schedule, as TIF 1 (123rd Street to 127th Street), 123<sup>rd</sup> Place and Cicero Avenue TIF, and Pulaski Road Corridor TIF Fund statement of revenue, expenditures, and changes in fund balance, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The TIF 1 (123rd Street to 127th Street), 123<sup>rd</sup> Place and Cicero Avenue TIF, and Pulaski Road Corridor TIF Fund statement of revenues, expenditures, and changes in fund balance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the procedures performed as described above, the TIF 1 (123rd Street to 127th Street), 123<sup>rd</sup> Place and Cicero Avenue TIF, Pulaski Road Corridor TIF Fund statement of revenues, expenditures, and changes in fund balance is fairly stated, in all material respects, in relation to the financial statements as a whole.

In connection with our audit, nothing came to our attention that caused us to believe that the Village failed to comply with Subsection (Q) of Section 11-74.4-3 of Public Act 85-1142, insofar as it relates to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Village's noncompliance with the above-referenced Illinois Municipal Code, insofar as it relates to the Village's accounting matters.



The Honorable Mayor and Trustees  
Village of Alsip, Illinois

**Attachment I**

This report is intended solely for the information and use of the Mayor, Trustees, and management of the Village of Alsip, Illinois, and the State of Illinois Office of the Comptroller and is not intended to be and should not be used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Oak Brook, Illinois  
October 25, 2019