

## The Seal of the State of Illinois is a circular emblem. It features an eagle with wings spread, perched on a shield with vertical stripes. The eagle is surrounded by a wreath. The outer ring of the seal contains the text "SEAL OF THE STATE OF ILLINOIS" at the top and "AUG 26th 1818" at the bottom, separated by two stars.

STATE OF ILLINOIS  
COMPTROLLER  

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SUSANA A. MENDOZA

Name of Municipality:	<u>Morton Grove</u>	Reporting Fiscal Year:	<b>2016</b>
County:	<u>Cook</u>	Fiscal Year End:	<b>12 / 31 /2016</b>
Unit Code:	<u>016/365/32</u>		

### **TIF Administrator Contact Information**

First Name: <u>Ralph</u>		Last Name: <u>Czerwinski</u>	
Address: <u>6101 Capulina</u>		Title: <u>Village Administrator</u>	
Telephone: <u>847-965-4100</u>		City: <u>Morton Grove</u>	Zip: <u>60053</u>
Mobile _____		E-mail-required <u>rczerwinski@mortongroveil.org</u>	
Mobile Provider _____		Best way to contact <u>  X  </u> Email	<u>  X  </u> Phone
		<u>          </u> Mobile	<u>          </u> Mail

I attest to the best of my knowledge, this report of the redevelopment project areas in: City/Village of Morrohn Grove is complete and accurate at the end of this reporting Fiscal year under the Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] Or the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

Alfred Grant

8-28-17

Written signature of TIF Administrator

Date \_\_\_\_\_

**Section 1 (65 ILCS 5/11-74.4-5 (d) (1.5) and 65 ILCS 5/11-74.6-22 (d) (1.5)\*)**

## FILL OUT ONE FOR EACH TIF DISTRICT

[illegible]

\*All statutory citations refer to one of two sections of the Illinois Municipal Code: the Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] or the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

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

**FY 2016**

<b>Name of Redevelopment Project Area:</b>	Waukegan Road RPA
<b>Primary Use of Redevelopment Project Area*:</b>	
<b>If "Combination/Mixed" List Component Types:</b>	
<b>Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):</b>	
<b>Tax Increment Allocation Redevelopment Act</b> _____	<b>Industrial Jobs Recovery Law</b> _____

	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
Were there any activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented in the preceding fiscal year and a description of the activities undertaken? [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>		
Were there any reports or meeting minutes submitted to the municipality by 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</b>	X	
Was 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 yes, please enclose the Analysis labeled Attachment J</b>	X	
Cumulatively, have deposits from any source equal or greater than \$100,000 been made 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, please enclose a certified letter statement reviewing compliance with the Act 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	

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



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

**Provide an analysis of the special tax allocation fund.**

**FY 2016**

**TIF NAME: Waukegan Road RPA**

Fund Balance at Beginning of Reporting Period

\$ (2,539,841)

<b>Revenue/Cash Receipts Deposited in Fund During Reporting FY:</b>	<b>Reporting Year</b>	<b>Cumulative*</b>	<b>% of Total</b>
Property Tax Increment	\$ 457,878	\$ 8,201,391	37%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 1,778	\$ 371,953	2%
Land/Building Sale Proceeds		\$ 4,173,600	19%
Bond Proceeds		\$ 9,572,487	43%
Transfers from Municipal Sources			0%
Private Sources			0%
Other (identify source _____; if multiple other sources, attach schedule)			0%

\*must be completed where current or prior year(s) have reported funds

**Total Amount Deposited in Special Tax Allocation Fund During Reporting Period**

\$ 459,656

**Cumulative Total Revenues/Cash Receipts**

\$ 22,319,431 100%

**Total Expenditures/Cash Disbursements (Carried forward from Section 3.2)**

\$ 893,011

**Distribution of Surplus**

**Total Expenditures/Disbursements**

\$ 893,011

**NET INCOME/CASH RECEIPTS OVER/(UNDER) CASH DISBURSEMENTS**

\$ (433,355)

**FUND BALANCE, END OF REPORTING PERIOD\***

\$ (2,973,196)

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

**SURPLUS\*/(DEFICIT)(Carried forward from Section 3.3)**

\$ (5,149,881)

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

FY 2016

TIF NAME: Waukegan Road

**ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND**  
 (by category of permissible redevelopment cost, amounts expended during reporting period)

FOR AMOUNTS &gt;\$10,000 SECTION 3.2 B MUST BE COMPLETED

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, administration and professional services—Subsections (q)(1) and (o) (1)		
		\$ -
2. Cost of marketing sites—Subsections (q)(1.6) and (o)(1.6)		
		\$ -
3. Property assembly: property acquisition, building demolition, site preparation and environmental site improvement costs. Subsections (q)(2), (o)(2) and (o)(3)		
		\$ -
4. Costs of rehabilitation, reconstruction, repair or remodeling of existing public or private buildings. Subsection (q)(3) and (o)(4)		
		\$ -
5. Costs of construction of public works and improvements. Subsection (q)(4) and (o)(5)		
		\$ -
6. Costs of removing contaminants required by environmental laws or rules (o)(6) - Industrial Jobs Recovery TIFs ONLY		
		\$ -



**PAGE 2**

13. Costs of job training, retraining advanced vocational or career education provided by other taxing bodies. Subsection (q)(10) and (o)(12)

\$

## SECTION 3.2 A

## PAGE 3

14. Costs of reimbursing private developers for interest expenses incurred on approved redevelopment projects. Subsection (q)(11)(A-E) and (o)(13)(A-E)

\$ -

15. Costs of construction of new housing units for low income and very low-income households. Subsection (q)(11)(F) - Tax Increment Allocation Redevelopment TIFs ONLY

\$ -

16. Cost of day care services and operational costs of day care centers. Subsection (q) (11.5) - Tax Increment Allocation Redevelopment TIFs ONLY

\$ -

TOTAL ITEMIZED EXPENDITURES

\$ 893,011

**FY 2016**

List all vendors, including other municipal funds, that were paid in excess of \$10,000 during the current reporting year.

[illegible]



## 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

FY 2016

TIF NAME: Waukegan Road

FUND BALANCE, END OF REPORTING PERIOD

\$ (2,973,196)

	Amount of Original Issuance	Amount Designated
<b>1. Description of Debt Obligations</b>		
TIF G.O. Notes (Area A - drug store & bank)	\$ 2,986,791	\$ 366,685
TIF 2009A G.O. Refunding Bond	\$ 4,920,000	\$ 1,810,000

Total Amount Designated for Obligations

\$ 7,906,791 \$ 2,176,685

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


Total Amount Designated for Project Costs

\$ -

TOTAL AMOUNT DESIGNATED

\$ 2,176,685

SURPLUS\*/(DEFICIT)

\$ (5,149,881)

\* NOTE: If a surplus is calculated, the municipality may be required to repay the amount to overlapping taxing



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

**FY 2016**

**TIF NAME: Waukegan Road**

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

  X   No property was acquired by the Municipality Within the 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 - 65 ILCS 5/11-74.4-5 (d) (7) (G) and 65 ILCS 5/11-74.6-22 (d) (7) (G)

PAGE 1

FY 2016

TIF NAME: Waukegan Road

\*Page 1 is to be included with TIF Report. Pages 2-3 are to be included ONLY if projects are listed.

Box below must be filled in with either a check or number of projects, not both

Check if NO projects were undertaken by the Municipality Within the Redevelopment Project Area: \_\_\_\_\_

ENTER total number of projects undertaken by the Municipality Within the Redevelopment Project Area and list them in detail below\*.

2

TOTAL:	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
Private Investment Undertaken (See Instructions)	\$ 15,325,000	\$ -	\$ 15,325,000
Public Investment Undertaken	\$ 6,752,637	\$ -	\$ 6,752,637
Ratio of Private/Public Investment	2 7/26		2 7/26

## Project 1: \*IF PROJECTS ARE LISTED NUMBER MUST BE ENTERED ABOVE

Walgreen/Bank Construction - assembly of three

Private Investment Undertaken (See Instructions)	\$ 3,325,000		\$ 3,325,000
Public Investment Undertaken	\$ 2,645,899		\$ 2,645,899
Ratio of Private/Public Investment	1 19/74		1 19/74

## Project 2:

Auto Dealership - assembly of three properties

Private Investment Undertaken (See Instructions)	\$ 12,000,000		\$ 12,000,000
Public Investment Undertaken	\$ 4,106,738		\$ 4,106,738
Ratio of Private/Public Investment	2 71/77		2 71/77

## 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 2016

TIF NAME: Waukegan Road

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

Year redevelopment project area was designated	Base EAV	Reporting Fiscal Year EAV
1995	\$ 12,221,759	\$ 18,055,947

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

☒ X The overlapping taxing districts did not receive a surplus.

Overlapping Taxing District	Surplus Distributed from redevelopment project area to overlapping districts
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

#### SECTION 7

Provide information about job creation and retention

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

#### SECTION 8

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

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Optional Documents	Enclosed
Legal description of redevelopment project area	X
Map of District	X



# VILLAGE OF MORTON GROVE, ILLINOIS

## Balance Sheet - Governmental Funds

December 31, 2016

	General	Special Lehigh/ Ferris Tax Increment Financing
<b>ASSETS</b>		
Cash and Investments	\$ 4,457,606	4,564,924
Receivables - Net of Allowances		
Property Taxes	9,486,168	1,024
Other Taxes	2,021,496	-
Accounts	956,034	-
Loan to Developer	-	1,700,000
IRMA Excess Surplus	804,353	-
IPBC Terminal Reserve	625,324	-
Due from Other Funds	263,231	-
Advances to Other Funds	3,276,359	44,364
Prepays	192	-
Land Held for Resale	-	9,572,376
Total Assets	21,890,763	15,882,688
<b>LIABILITIES</b>		
Accounts Payable	674,649	7,477
Accrued Payroll	519,423	-
Deposits Payable	469,046	-
Other Liabilities	228,945	-
Due to Other Funds	557,940	-
Advances from Other Funds	-	-
Total Liabilities	2,450,003	7,477
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	9,486,168	-
Total Liabilities and Deferred Inflows of Resources	11,936,171	7,477
<b>FUND BALANCES</b>		
Nonspendable	3,276,551	44,364
Restricted	-	15,830,847
Committed	-	-
Unassigned	6,678,041	-
Total Fund Balances	9,954,592	15,875,211
Total Liabilities, Deferred Inflows of Resources and Fund Balances	21,890,763	15,882,688

The notes to the financial statements are an integral part of this statement.

Revenue				
Waukegan				
Road Tax				
Increment	Debt	Capital		
Financing	Service	Projects	Nonmajor	Totals
-	-	1,947,483	2,167,495	13,137,508
3,450	822,049	102,486	-	10,415,177
-	37,500	6,250	224,148	2,289,394
-	72,248	-	-	1,028,282
-	-	-	-	1,700,000
-	-	-	-	804,353
-	-	-	-	625,324
-	-	-	2,095	265,326
-	-	-	-	3,320,723
-	-	-	-	192
-	-	-	-	9,572,376
3,450	931,797	2,056,219	2,393,738	43,158,655
-	-	200,482	18,720	901,328
-	-	-	-	519,423
-	-	-	-	469,046
-	-	-	-	228,945
-	9,564	-	253,667	821,171
2,976,646	-	-	344,077	3,320,723
2,976,646	9,564	200,482	616,464	6,260,636
-	822,043	102,485	-	10,410,696
2,976,646	831,607	302,967	616,464	16,671,332
-	-	-	-	3,320,915
-	100,190	1,753,252	2,108,648	19,792,937
-	-	-	66,331	66,331
(2,973,196)	-	-	(397,705)	3,307,140
(2,973,196)	100,190	1,753,252	1,777,274	26,487,323
3,450	931,797	2,056,219	2,393,738	43,158,655

The notes to the financial statements are an integral part of this statement.

# VILLAGE OF MORTON GROVE, ILLINOIS

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended December 31, 2016

	General	Special Lehigh/ Ferris Tax Increment Financing
Revenues		
Taxes	\$ 16,540,364	2,177,505
Intergovernmental	7,250,261	-
Charges for Services	1,174,194	-
Licenses and Permits	1,689,844	-
Fines and Forfeitures	654,226	-
Interest Income	15,386	13,348
Miscellaneous	307,184	21,891
Total Revenues	<u>27,631,459</u>	<u>2,212,744</u>
Expenditures		
Current		
General Government	3,645,330	-
Public Safety	18,440,877	-
Streets and Sidewalks	2,485,952	-
Vehicle and Maintenance	687,317	-
Health and Human Services	16,446	-
Community Development	238,997	79,015
Building and Inspection Services	896,333	-
Capital Outlay	-	386,342
Debt Service		
Principal Retirement	-	485,000
Interest and Fiscal Charges	-	135,520
Total Expenditures	<u>26,411,252</u>	<u>1,085,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,220,207</u>	<u>1,126,867</u>
Other Financing Sources (Uses)		
Disposal of Capital Assets	10,070	-
Transfers In	270,000	-
Transfers Out	(223,658)	(270,000)
	<u>56,412</u>	<u>(270,000)</u>
Net Change in Fund Balances	1,276,619	856,867
Fund Balances - Beginning	<u>8,677,973</u>	<u>15,018,344</u>
Fund Balances - Ending	<u>9,954,592</u>	<u>15,875,211</u>

The notes to the financial statements are an integral part of this statement.



Revenue Waukegan Road Tax Increment Financing	Debt Service	Capital Projects	Nonmajor	Totals
457,878	836,097	135,053	23,713	20,170,610
-	222,248	28,046	1,351,317	8,851,872
-	-	-	569,778	1,743,972
-	-	-	-	1,689,844
-	-	-	-	654,226
1,778	1,825	22,489	5,252	60,078
-	-	-	-	329,075
459,656	1,060,170	185,588	1,950,060	33,499,677
-	-	-	-	3,645,330
-	-	-	366,827	18,807,704
-	-	-	703,582	3,189,534
-	-	-	-	687,317
-	-	-	-	16,446
-	-	-	777,003	1,095,015
-	-	-	-	896,333
-	-	2,327,900	-	2,714,242
787,158	886,343	-	-	2,158,501
105,853	634,662	-	-	876,035
893,011	1,521,005	2,327,900	1,847,412	34,086,457
(433,355)	(460,835)	(2,142,312)	102,648	(586,780)
-	-	-	-	10,070
-	223,658	-	-	493,658
-	-	-	-	(493,658)
-	223,658	-	-	10,070
(433,355)	(237,177)	(2,142,312)	102,648	(576,710)
(2,539,841)	337,367	3,895,564	1,674,626	27,064,033
(2,973,196)	100,190	1,753,252	1,777,274	26,487,323

The notes to the financial statements are an integral part of this statement.



## **REPORT OF INDEPENDENT ACCOUNTANTS**

July 21, 2017

The Honorable Village President  
Members of the Board of Trustees  
Village of Morton Grove, Illinois

We have examined management's assertion included in its representation report that the Village of Morton Grove, Illinois, with respect to the Waukegan Road RPA, complied with the requirements of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2016. As discussed in that representation letter, management is responsible for the Village of Morton Grove, Illinois' compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Village's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Village of Morton Grove, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Village of Morton Grove, Illinois' compliance with specified requirements.

In our opinion, management's assertion that the Village of Morton Grove, Illinois complied with the aforementioned requirements during the year ended December 31, 2016 is fairly stated in all material respects.

This report is intended solely for the information and use of the Village President, Board of Trustees, management, and the Illinois Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

*Lauterbach & Amen LLP*

LAUTERBACH & AMEN, LLP

**Waukegan Road Tax Increment Financing  
Redevelopment District**

**Certificate of Compliance**

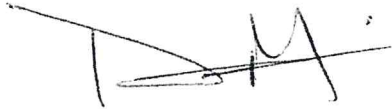
REPORT PERIOD: January 1, 2016 to December 31, 2016

DATE OF REPORT: August 28, 2017

In accordance with the Tax Increment Allocation Redevelopment Act of the State of Illinois (65 ILCS 5/11-74.4), I am submitting this certified statement as to the following:

*I have reviewed the audit performed by Lauterbach & Amen LLP on behalf of the Village of Morton Grove as well as public records, proceedings, and documents regarding the Waukegan Road Tax Increment Financing District. Based upon this review I certify the Village of Morton Grove is in full compliance with the Act.*

Sincerely,



Daniel DiMaria  
Village President

Cc: Village Board of Trustees





August 28, 2017

The Honorable Daniel DiMaria, Mayor  
Village of Morton Grove  
6101 Capulina Avenue  
Morton Grove, IL 60053

**RE: Audit of the Financial Statements  
Fiscal Year ending December 31, 2016  
Waukegan Road Tax Increment Financing Redevelopment District**

Dear Mayor DiMaria:

**OPINION OF CORPORATION COUNSEL**

I, Teresa Hoffman Liston, Corporation Counsel for the Village of Morton Grove, Cook County, Illinois, was the Corporation Counsel for the fiscal year beginning January 1, 2016, and ending December 31, 2016, and have reviewed information provided to me by the Village's administration and staff pertaining to the Waukegan Road Tax Increment Financing Redevelopment Project Area.

Based solely upon the information with which I have been provided and without making any independent review or investigation of that information, and relying on the accuracy, authenticity, and genuineness of all of the said information provided, it is my opinion that, as to the matters of which I am aware and have been specifically brought to my attention, the Village of Morton Grove, Cook County, Illinois has complied with the requirements of the Illinois Tax Increment Redevelopment Allocation Act (65 ILCS 5/11-74.4-1 et. seq.).

This opinion relates only to the time period of this report and is based upon the information with which I have been provided by the Village's administration and staff.

Sincerely,

  
Teresa Hoffman Liston  
Corporation Counsel

Cc: Village Board of Trustees

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