

**VILLAGE BOARD
COMMITTEE OF THE WHOLE MEETING**

APRIL 18, 2016 – 7:00 PM

**LEMONT VILLAGE HALL
418 MAIN ST.
LEMONT, IL 60439**

AGENDA

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. DISCUSSION ITEMS**
 - A. SPECIAL EVENT APPLICATION – SLIDE THE CITY DISCUSSION
(PLANNING &ED)(VIRGILIO)(JONES)**
 - B. 5TH ST. VARIATIONS AND RESUBDIVISION DISCUSSION
(PLANNING &ED)(STAPLETON)(JONES)**
 - C. CLASS 6b REQUEST – 16548 NEW AVENUE DISCUSSION
(PLANNING &ED)(STAPLETON)(JONES)**
 - D. RETAIL ATTRACTION PARTNERSHIP WITH LEMONT AREA CHAMBER OF COMMERCE
DISCUSSION (NO ATTACHMENT)
(ADMIN./P&ED)(REAVES/CHIALDIKAS)(SCHAFFER/JONES)**
- IV. UNFINISHED BUSINESS**
- V. NEW BUSINESS**
- VI. AUDIENCE PARTICIPATION**
- VIII. ADJOURN**



Village of Lemont
Planning & Economic Development Department

418 Main Street · Lemont, Illinois 60439
phone 630-257-1595 · fax 630-257-1598

TO: Committee of the Whole

FROM: Charity Jones, AICP
Planning & Economic Development Director

SUBJECT: Special Event Application – Slide the City

DATE: April 13, 2016

SUMMARY

Slyde Adventures, LLC has submitted an application for a special event called Slide the City, proposed to be held August 13-14, 2016. Due to the extensive off-site impacts of the proposed event, staff is seeking Board questions and comments related to the application before issuing an approval or denial.

EVENT DESCRIPTION

The proposed event is a ticketed attraction, where participants pay to slide down an inflatable water slide, similar to a Slip 'N Slide® 24' wide and up to 1,000 ft in length. Participants must be at least 48" tall and the event is intended to be open from 11:00 am to 6:00 pm Saturday, August 13, 2016. If ticket sales are strong, the event organizers are also requesting the event be held the same time on Sunday, August 14, 2016. Anticipated event attendance is estimated to be about 3,000.



Slide the City events in other towns.

Slide the City events take place around the world; in Illinois there have been recent Slide the City events in Algonquin and Peoria. One event was scheduled for Rockford, but cancelled due to poor ticket sales. Although all events are called "Slide the City" events are managed by different event companies.

The event is intended to occupy a public street; the event organizers propose that street be closed from 12:00 am on August 13, 2016 to 11:59 pm on August 14. The event will be staffed by 6-8 employees and 20 volunteers. The event organizers intend to have music, food vendors, and alcoholic beverage sales within designated areas, but are willing to forgo the request for alcoholic beverage sales if that is an issue for the Village.

The event is for profit, however the event organizers has indicated a desire to partner with a local charitable organization to provide a donation of a portion of the profits. The vent would require Village Police and Public Works services, which would be reimbursed by event organizers. The application also requests use of Village water; the applicant intends to use a Village hydrant with a meter on it, and pay standard Village water rates for its use. As a comparison, the applicant stated an event in Arizona last year used 9,000 gallons of water.

The applicant has proposed two potential locations for the Slide the City event: Stephen Street from McCarthy Rd to Main St and State Street from Custer St to Illinois St. (see attached maps). Staff held a meeting with Planning, Police, Public Works, Building, and Fire District staff to discuss the application. The principal concerns from staff were related to fire safety / emergency access and traffic impacts.

Traffic Impacts. Staff agreed that if Stephen Street were used, Main Street would need to remain open to traffic and if State Street were used, Illinois Street would need to remain open to traffic. Staff expressed some concerns regard the applicant's proposed rerouting plans. However, alternative detour routes could be designated, since both proposed event locations are within the portion of Lemont characterized by a standard street grid, with multiple alternative streets.

The proposed street closures would create significant impacts to adjacent property owners. On the Stephen Street proposal, access to 13 properties would be significantly impacted by the proposed road closure including the McCarthy Stone Manor condos and the large multi-family building on the southwest corner of Illinois and Stephen St. Seven of the significantly impacted properties do not have off-street parking on their lots, so those residents would be parking farther into the surrounding neighborhoods, as some of them typically park on Stephen Street.

In the State Street proposal, the proposed closure would only eliminate access to off-street parking for three residential properties; all others would have access to their off-street parking via a side street or alley. However, the closure of State Street would require rerouting of truck traffic, as well as impacting the major thoroughfare adjacent to St. Patrick and St. Alphonsus churches.

Emergency Access. The Fire District stated that since the streets would be shut down and both proposed locations have occupied buildings adjacent to the closed street, the Fire District would request a 20' emergency fire lane on each side of the slide. Stephen Street is approximately 40 ft wide and State Street is approximately 36 ft wide. Based on a 24'

wide slide, there is insufficient room to provide a 20' drive lane on either side of the slide. The applicant had proposed to place the slide adjacent to one street curb, allowing 12 ft of clear space on the State Street proposal and 16 ft of clear space on the Stephen Street proposal. While the applicant would keep these lanes free of structures, there would be event participants standing and walking in these areas. Following the staff meeting, the applicant has indicated that in case of emergency, the slide can be deflated and fire apparatus could drive over it. Staff has relayed this information to the Fire District and is awaiting comment.

CONCLUSION

Staff provided the applicant with alternate locations with less impact to neighboring properties, but the applicant wishes to pursue the locations requested. The event has been successful in other communities and could bring thousands of visitors to Lemont to experience the community's hills and spend time and money in our local businesses. However, Lemont's roads are narrower than those typically used for a Slide the City event. The proposed event would have significant impacts to surrounding residents and institutional uses and would not meet the Fire District's emergency access requests. Staff welcomes the Committee's input on how to best proceed with this application.

ATTACHMENTS

1. Slide the City Event Application

Special Event Permit

Application Form

APPLICANT INFORMATION

Jackie Adams / Nate Adams

Applicant Contact Name

Event Organizer Name (if different than applicant)

Slide the City / Slyd Adventures LLC

Company/Organization

450 Warrenville Rd # 441 lisle IL 60532

Applicant Address

(972) 898-0467 / (214) 735-4470

Telephone & Fax

jackie@slidethecity.com nadams@slidethecity.com

E-mail

EVENT INFORMATION

Slide the City

Name of Event

1. State St. Between Main St. & Logan St. 2. Stephen St. Between Front St. & Holmes St.

Address/Location of Event

August 13th & 14th

Date(s) and Time of Event

2,000 per day

Estimated Event Attendance

Is Event Open to the Public?

Yes

No

Event Type (check all that apply)

Indoor

Outdoor

Walk/Run/Bike

Outdoor Concert

Event will Include (check all that apply)

Alcohol

Carnival Rides and/or Inflatables

Use of Public Streets, Sidewalks or Other Public Property

Portable Toilets

Fireworks

EVENT DAY CONTACT INFORMATION

Jackie Adams

Event Day On-site Person In Charge (must be available for the duration of the event)

972-898-0467

Cell Phone Number

450 Warrenville Rd # 441 lisle IL 60532

Address

jackie@slidethecity.com

E-mail

Special Event Permit Application Form

Village of Lemont

APPLICATION FEES

Application Fee = \$25

Additional Fees, as applicable:

Liquor = \$25

Tent = \$80 (for tents in excess of 120 sf)

Saturday Inspection Fee = \$35

Temporary Signs = \$70 (if displayed in advance of event)

Expedited Review Fee = \$50 (required if complete event application is not received at least 30 days prior to the event date, regardless of not for profit status)

Fees are non-refundable.

REQUIRED DOCUMENTS

See attached *Special Event Permit Application Checklist of Required Materials*, for items that must accompany this application.

REQUESTED INSPECTIONS

Please indicate the requested date and time for each inspection, as applicable. The Building Department will confirm the time and date of each required inspection at least three days prior to the event.

Amusement/Carnival Rides: _____

Date / Time

Tents: _____

Date / Time

Electrical/Generators: 8/13/15 @ 9:00 AM

Date / Time

Food & Beverage: _____

Date / Time

AFFIRMATION

I hereby certify that I have the requisite power and authority to bind the Applicant and to execute and file this application on Applicant's behalf, that the information contained in the foregoing application is true and correct to the best of my knowledge and belief, and that I have read, understand and agree to abide by the policies, rules and regulations governing the proposed special event under the Lemont, Illinois Municipal Code and other Village Ordinances and all applicable county, state and federal laws. By signing below I acknowledge and understand that the special event permit, if granted, is not transferable and is revocable at any time at the absolute discretion of the Village.

I further acknowledge and understand that by signing this application I hereby authorize Village representatives to make all reasonable inspections and investigations of the subject property during the period of processing of this application, that the Applicant is responsible for any damage that occurs to public property during the special event, that if damage occurs and is not repaired to the Village's standard, the Village will make any necessary repairs and bill Applicant for the repair work, and that any damage to public property may factor into the Village's consideration of any future special event applications submitted by Applicant.

Applicant assumes all responsibility for and hereby agrees to indemnify and hold harmless the Village of Lemont, its elected and appointed officers, officials, agents and employees (the "Indemnitees") against any losses, damages, liabilities, actions suits, proceedings, costs or expenses, including reasonable attorneys' fees that the Indemnitees may incur or sustain or for which they may become liable (including, but not limited to, personal and bodily injury to, or death of, persons or damage to property) resulting from, arising out of or in any way relating to the special event, or the negligence or intentional misconduct by the Applicant or its officers, employees, or any person under its control in connection with this permit. The obligation to indemnify and hold harmless the Indemnitees shall survive the termination or expiration of the permit.

Signature of Applicant

Date

FOR OFFICE USE ONLY

Application received on: _____

By: _____

Fee Amount Due: _____

Fee Amount Enclosed: _____

Special Event Permit Application Form

revised 02/19/14

2 of 2

Special Event Permit Application

Checklist of Required Materials

Materials Required at Submittal of Application

A complete application for a special event permit must include all of the following items, as applicable. Any application that does not include all of the applicable items will not be considered complete. The Planning & Economic Development Department **will not** further review any special event application until a complete application has been submitted.

✓

Application Form. One original copy of the attached *Special Event Permit Application Form*, signed by the applicant.

✓

Application Fee. A non-refundable fee in the appropriate amount.

N/A

Owner Authorization. An original letter of authorization from the owner(s) of the property where the special event is to occur, authorizing the use of the property for the event.

✓

Event Description. A description of the event, including the date(s), times, activities, number of volunteers, etc. Event organizers must plan to provide enough on-site volunteers or staff to adequately support the event. Please contact the Lemont Police Department at (630) 257-2229 if you have questions about adequately staffing your event. The event description should also include a written explanation of any requested Village services (e.g. setting up street barricades, traffic control, etc.), any requested use of Village materials (trash cans, traffic cones, etc.), and whether any street closures are proposed as part of the event.

✓

Site Plan. A detailed site plan depicting the location of all event components and/or a map of the event route to be traveled. The plan shall be at an appropriate size to be easily legible, however may not be less than 8 ½" by 11". The plan should include the location and dimensions of the following items, as applicable.

- a) All event activities (i.e. stage(s) or musical entertainment, amusement attractions, tent(s), inflatables, etc.).
- b) All electrical connections and generators.
- c) Barricades. Events that take place on public streets, parking lots, or sidewalks (such as parades, walks or races) or events which will serve alcoholic beverages will be required to barricade portions of the event area for safety and security.
- d) Areas for the sale and consumption of alcoholic beverages.
- e) Restrooms and handwashing stations. Events longer than two (2) hours in duration must provide restroom facilities. Event organizers should provide patrons access to permanent restrooms and/or portable restrooms with handwashing stations. Generally, it is recommended that event organizers plan for one (1) restroom and handwashing station for every fifty (50) patrons anticipated during the peak hours of the event.

- f) All streets, intersections, or parking lots which will be utilized during the event. Any proposed closure of Village streets, sidewalks or Village-owned parking lots for an event must be properly identified. Any parking reconfiguration and/or temporary signage that may be necessary to redirect parking or traffic as a result of any proposed street and/or parking lot closure must also be properly noted.



Parking & Traffic Control Plan. A written description of expected traffic impacts and proposed parking accommodations. If traffic control is requested, a map of the traffic control points is required. A map depicting the location of the event and the event parking should be provided, if not included as part of the event site plan.



Tents & Temporary Structures Plan. For events including tents or temporary structures in excess of 120 square feet in any area intended for the gathering of 10 or more persons, the following information shall be submitted.

- a) Site plan indicating the location and size of any tent(s), including occupant load and location of entry and egress.
- b) Name, address, phone and e-mail of tent contractor. Tent contractor must be licensed with the Village of Lemont. A list of licensed contractors can be obtained by contacting the Village of Lemont Building Department at (630) 257-1580.
- c) A Certificate of Flame Resistance.

Tent fabric must be a) approved non-combustible material or b) flame resistant material or c) material treated in an approved manner rendering the material flame resistant. A label should be permanently attached to the tent indicating its fire rating. The Certificate of Flame Resistance should match the fire rating label attached to the tent. Such certificate(s) should also be affixed to the tent at the event.

An inspection is required upon installation of the tent or temporary structure. A proposed time for inspection should be included on the initial permit application form. Saturday inspections will incur a \$35 inspection fee, regardless of not-for-profit status. Failure to request an inspection will result in a fine according to Village of Lemont Code Section 15.00.090(B)(2) (w) /Penalty Section 15.00.160(A).

Fire Code Compliance. A minimum 20' clear fire lane is required around all tents; no parking shall be allowed in the fire lane. Exit access travel distance shall not exceed 100 feet. Tent installation shall comply with National Fire Protection Association (NFPA) Standard 102.

Propane & Other Cooking Devices. Gasoline, compressed gas, charcoal or other cooking devices or open flames shall not be permitted inside of tent.

All tents with cooking devices or propane tank shall have a minimum of one fire extinguisher with a minimum rating of 4A60BC. This appliance shall be readily visible, accessible, and hung properly.

Propane tanks-compressed gas cylinders shall be chained or secured in an upright position at all times whether full or empty. Cylinders should be positioned so the pressure relief device points away from areas where people may gather or where there is a source of ignition. Point the pressure relief device away from the tent. Propane tanks should be protected from any source of heat within 6 feet. Bulk storage of cylinders shall not be within any other related activity.



Amusement, Carnival, or Fair Rides/Attractions & Inflatables. A description of any amusement, carnival, or fair rides/attractions and/or any inflatables is required. The location of all such attractions must be noted on the event site plan. All carnival rides or inflatables of any sort must have a valid State inspection sticker affixed to them and require inspection prior to use by the public. The permit application form must note the requested time for all necessary inspections. Saturday inspections will incur a \$35 inspection fee.



Certificate of Liability Insurance. A Certificate of Liability Insurance is required when:

- a) The event is utilizing any Village property, i.e. public streets, parking lots, etc.; or
- b) The event is to be held on a property not owned by the organization or business organizing the event, but by a third party. A Certificate of Insurance must be submitted at the time of application naming both the property owner and the Village of Lemont as additional insured for the day(s) of the event; or
- c) The event includes the serving of alcohol (see Alcohol License & Insurance section below).

The Village of Lemont reserves the right to change insurance requirements or request additional insurance for an event as deemed necessary by the Village upon review of the proposed event.



Alcohol License & Insurance. If alcohol will be served at the event, Village and state approvals are required. To receive a Village Special Event Liquor License for alcohol service at a special event, the event organizer must be (1) a Non-Profit Organization or (2) a retailer already holding a valid Village liquor license that wishes to serve alcohol outdoors and/or off-site from their business location. The Special Event Liquor License cost is \$25. The event description and site plan should include all details regarding the proposed alcohol sales or service. In addition, an original Certificate of Liquor Liability (dram shop) Insurance naming the Village of Lemont as an additional insured for the day(s) of the event must be submitted for any and all functions serving alcoholic beverages.

Once the special event permit is issued by the Village, including the approval for the serving of alcohol, a state license is required by the Illinois Liquor Commission for service of alcohol. It is the responsibility of the applicant to obtain their State liquor license once their local license has been issued. The applicant or organization, dependent on whether a non-profit organization or a business holding a valid Village liquor license, needs to submit either: (a) Application for State of Illinois Special Event Retailer's Liquor License (Not for Profit); or (b) Application for Special Use Liquor License (Business already holding a valid Village liquor license), along with the applicable fee payable to the Illinois Liquor Commission dependent on application type. This must be submitted along with a copy of the local Special Event Liquor License, a copy of the Certificate of Liquor Liability (Dram Shop) Insurance and mailed or delivered in person to the Illinois Liquor Commission, 100 W. Randolph Street, Suite 7-801, Chicago, IL 60601. Note: 14 day advance notice is required by the Illinois Liquor Commission or a late fee is charged.



Food and Beverage Service. Applications must include a written description of any proposed food, drink, or alcoholic beverage preparation or sales. Describe how and where food will be prepared and served. An inspection is required for any food or beverage service offered to the public during an event. A proposed time for inspection should be included on the initial permit application form. Saturday inspections will incur a \$35 inspection fee, regardless of not-for-profit status. For a copy of the Standards for Food Service used by Village and County Health Department inspectors, please contact the Planning & Economic Development Department at (630) 243-2700.



Outdoor Electrical & Generators. For any temporary outdoor electrical service or any generators for an event, an electrical wiring inspection is required. The permit application form must note the requested time for all necessary inspections. Saturday inspections will incur a \$35 inspection fee. Outdoor temporary electrical service and generators will be inspected for compliance with the following requirements.

- a) Temporary electrical wiring shall be protected in all pedestrian and vehicle areas.
- b) Extension cords shall be of a minimum use and be properly rated for its intended use.
- c) GFI outlets and cords are required.
- d) All generators shall be properly grounded and protected from unauthorized access. Fueling of this equipment shall be conducted before the event is open to the general public. Refueling process shall be supervised with an appropriate portable fire extinguisher readily available.



Sound Control Plan. A sound control plan is required for all functions that include sound amplification (live music, PA system, etc.) for any loudspeaker or amplifier connected with any radio, microphone or similar equipment. The plan should include the hours during which music will be played, the location and direction of any proposed amplifiers, and any measures to be taken to minimize the impact on adjacent properties. The Village of Lemont reserves the right to discontinue the use of any amplified sound if deemed a nuisance by the Lemont Police Department.



Lighting Plan. A lighting plan is required for all events that include additional outdoor lighting. The plan should include the type of lights to be used, their locations, power source, and any measures to protect adjacent properties from light spillover, if applicable.



Promotional Signs and/or Banners. A temporary sign plan is required for any signage used to promote a special event. The sign plan shall include the proposed size, location, and material of all proposed signs. The plan shall also include the proposed dates that the signs will be displayed. Any signage or other attention getting devices must be in accordance with Ch. 17.11 of Lemont's Unified Development Ordinance as it relates to temporary signage.



Post Event Clean-Up Plan. For events that are to take place on public property (i.e. streets, Village parking lots, etc.), the event organizer must submit a post event clean-up plan. This plan should describe how the disposal of garbage and recycling accumulation from the event will be addressed. Event organizers may use existing Village garbage receptacles located at the proposed event site. The plan should also include whether any additional Village garbage receptacles are requested for the event.

Event organizers will be responsible for ensuring proper disposal of refuse. Plastic bags should be used to line the garbage receptacles, and the event organizers should empty the receptacles as necessary throughout the event. If an additional pickup by the Village's refuse and recycling contractor is needed to remove event refuse, that fee will be billed to the event organizer. Additionally, the event organizer will be billed for any costs the Public Works Department incurs in removing any garbage or debris from public property. Failure to remove trash will result in denial of future requests made by the event organizer.

Event Description

Slide the City is a fun and family-friendly daytime event with a 1,000ft Slip-and-Slide as the main attraction. The event is open to the public from 11:00 AM to 6:00 PM on Saturday 08/13/2016 and Sunday 08/14/2016. Tickets for the slide begin at \$10+ depending on amount of sliding. All ages are welcome, in order to slide, you must meet the 48" height requirement.

The designated street will be closed with barricades and proper signing at 12:00 AM on 08/13 and reopen @ 11:59 PM 08/14. The event site set up will start at 4:00 AM on 08/13 and the event site will be completely clear at 11:59 PM on 08/14. There will be 6-8 employees and about 20 volunteers during the event.

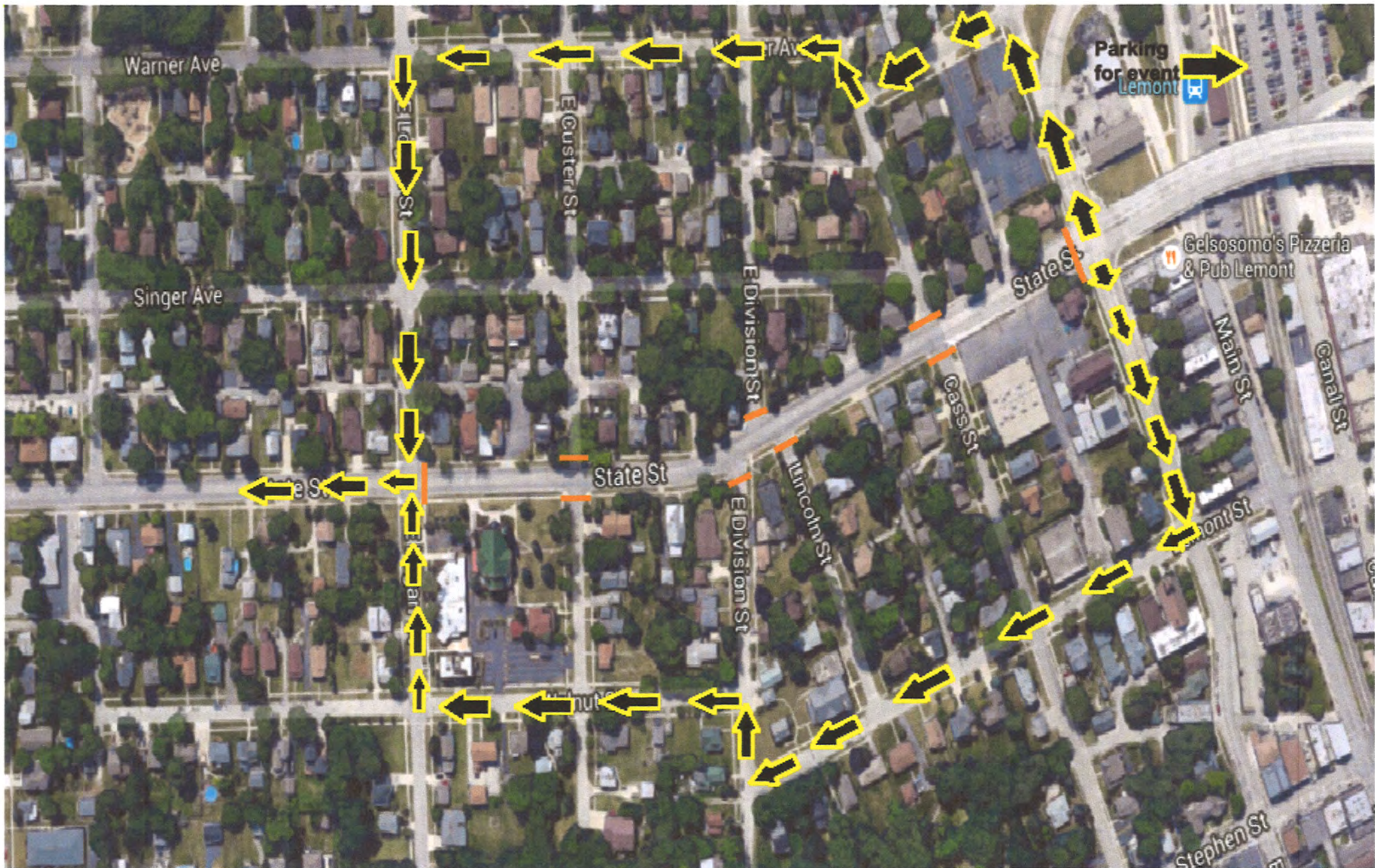
Though the Slide is the main attraction we've got local food vendors, beverages, music and dancing to really make it a party. This unique event brings people from far and wide to the city center to boost commerce and increase awareness of local businesses.

As with any event, safety is our number one priority. We have taken the necessary safety precautions and implemented procedures to ensure the safety of our participants. As water safety is crucial we work with the health departments of each city.

We would appreciate any assistance from the Village of Lemont in acquiring the proper street barricades to close off the requested street, trash receptacles, additional traffic control (if requested by Village), security, medical staff. If the Village is not able to assist with these services, we will acquire them.

Plan #1





Warner Ave

Singer Ave

Division St

Division St

State St

Lincoln St

Cass St

State St

Gelsosomo's Pizzeria & Pub Lemont

Main St

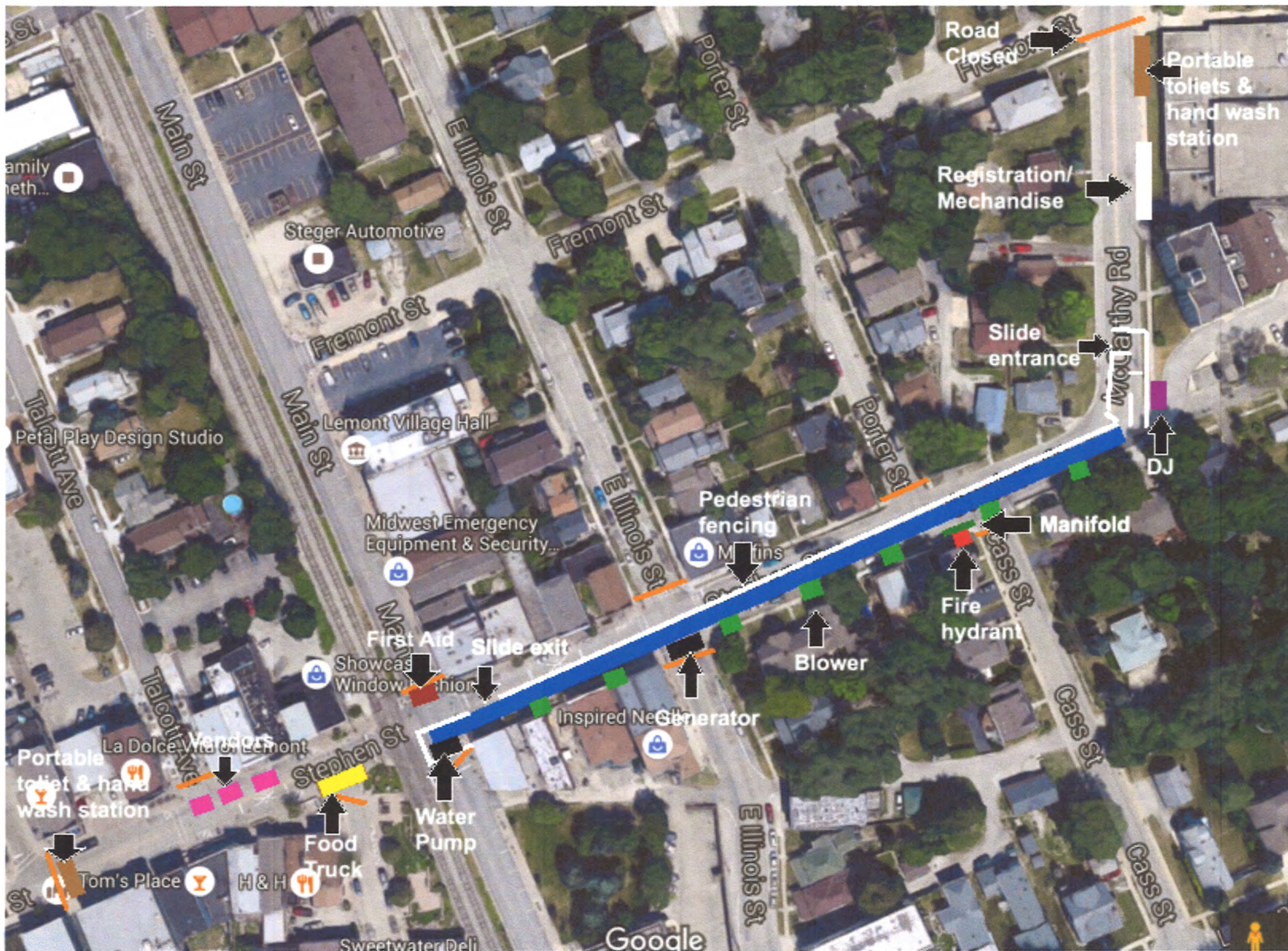
Canal St

Lemont St

Stephen St

Parking for event
Lemont

Plan #2





Parking & Traffic Control Plan

From 12:00 AM Saturday 08/13/2016- Sunday 08/14/2016 11:59 PM Slide
the City is requesting to have the proposed site/road closed and traffic be
redirected. Road closures will be made using traffic barricades and proper
signage to inform commuters of the closures and detour. It is proposed
that the public train parking lot along with public downtown parking will
act as parking for the event. Please see Traffic Control Map for details on
parking and detours. We are always open to other ideas as well.

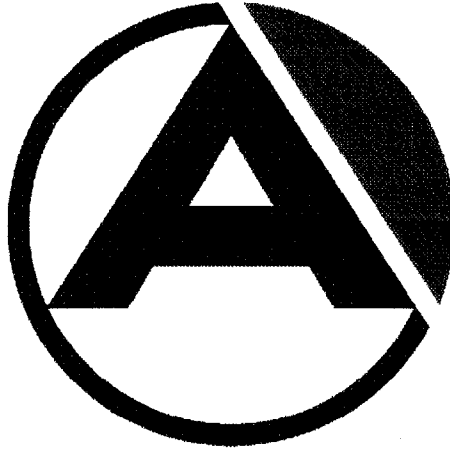
Tents & Temporary Structures

From 4:00 AM Saturday 08/13/2016- Sunday 08/14/2016 11:59 PM Slide the City will only be using 4-6 10'x10' plain white camping pop up tents for registration and merchandise. We will also have 1 10'x10' First Aid tent located near registration. There will not be any use of professional tent services or tents exceeding 10'x10' used by Slide the City.

Attractions/Inflatables

From 4:00 AM Saturday 08/13/2016- Sunday 08/14/2016 11:59 PM Slide the City will be setting up/using a 1000ft slip-n-slide that does inflate to create side bumpers for sliders safety as well as being able to keep the slide wet to ensure safety and fun. The actual sliders will be only be sliding on a sheet of commercial grade vinyl with rubber mat padding underneath. If the Village would like to inspect the slide before the event we can schedule to do so.

COMMERCIAL LINES POLICY



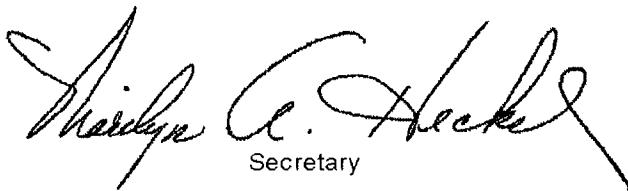
ATAIN
SPECIALTY
INSURANCE COMPANY

30833 Northwestern Hwy., Ste. 220, Farmington Hills, MI 48334

This Policy may contain one or more of these coverages:

COMMERCIAL PROPERTY
COMMERCIAL LIABILITY
CRIME
INLAND MARINE
COMMERCIAL AUTO
DIRECTORS & OFFICERS
LIABILITY

IN WITNESS WHEREOF, the company has caused this policy to be signed by its President and its Secretary and countersigned on the declarations page by a duly authorized representative of the company.


Secretary


President

(Attach Declarations Page, Coverage Parts, Schedules and Endorsements, if any, here)

COMMERCIAL GENERAL LIABILITY COVERAGE PART DECLARATIONS

These Supplemental Declarations form a part of Certificate Number: RESCA1000

LIMITS OF INSURANCE

General Aggregate Limit (other than Products/ Completed Operations)	\$ <u>2,000,000</u>	PER NAMED INSURED MEMBER
Products/ Completed Operations Aggregate Limit	\$ <u>2,000,000</u>	PER NAMED INSURED MEMBER
Personal and Advertising Injury Limit	\$ <u>1,000,000</u>	
Each Occurrence Limit	\$ <u>1,000,000</u>	
Damage to Rented Premises	\$ <u>100,000</u>	any one fire
Medical Expense Limit	\$ <u>EXCLUDED</u>	any one person

BUSINESS DESCRIPTION AND LOCATION OF PREMISES

Form of business: Individual Joint Venture Partnership Organization Corporation LLC
 Business description: MEMBER OF ASSOCIATION

Location of all premises you own, rent or occupy: VARIOUS LOCATIONS

PREMIUM

Classification	Code No.	*Premium Basis	Rate		Advance Premium	
			PR/ Co	All Other	Pr/ Co	All Other
EVENTS	00402	E) EACH	INCL.	INCL.	\$ INCL.	INCL.

GL TOTAL: INCLUDED

FORMS AND ENDORSEMENTS (other than applicable forms and endorsements shown elsewhere in the policy)

Forms and endorsements applying to this Coverage Part and made part of this Certificate at time of issue:

SEE SCHEDULE OF FORMS AND ENDORSEMENTS

* (a) Area, (c) Total Cost, (m) Admission, (p) Payroll, (s) Gross Sales, (u) Units, (o) Other

THIS SUPPLEMENTAL DECLARATIONS AND THE COMMERCIAL LIABILITY DECLARATIONS, TOGETHER WITH THE COMMON CERTIFICATE CONDITIONS, COVERAGE FORM(S) AND ENDORSEMENTS COMPLETE THE ABOVE NUMBERED POLICY.

TOTAL LIQUOR LIABILITY EXCLUSION

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

TOTAL LIQUOR LIABILITY EXCLUSION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE FORM

This endorsement changes the policy effective on the inception date of the policy unless another date is indicated below.

	Inception Date 02/ 01/ 2015	Expiration Date UNTIL CANC
Endorsement Effective	Policy Number RESCA1000	
Named Insured Recreational Events and Sporting Competitions		

Exclusion c. **Liquor Liability** in **SECTION I - COVERAGES, COVERAGE A. BODILY INJURY AND PROPERTY DAMAGE LIABILITY** is deleted in its entirety and replaced by the following:

c. Liquor Liability

"Bodily injury" or "property damage" for which any insured may be held liable by reason of:

- (1) Causing or contributing to the intoxication of any person;
- (2) The furnishing of alcoholic beverages to a person under the legal drinking age or under the influence of alcohol; or
- (3) Any statute, ordinance or regulation relating to the sale, gift, distribution or use of alcoholic beverages.

Alcohol License & Insurance

From 11:00 AM Saturday 08/13/2016- Sunday 08/14/2016 6:00 PM Slide the City will not be directly selling and/or distributing any sort of alcoholic beverage. However, there may be local food trucks, restaurants and vendors that we invite to set up near our event for the public. Upon invitation we will ensure each vendor that sells alcohol will have proper License and Documentation. Although, Slide the City will not be directly selling alcohol, If the Village/ Liquor Commissioner would like Slide the City to acquire city or state alcohol permit/licensing we can work with the Village to do so.

Food and Beverage Service

From 11:00 AM Saturday 08/13/2016- Sunday 08/14/2016 6:00 PM Slide the City will not be directly selling and/or distributing any food or beverage to the public. However, there may be local food trucks, restaurants and vendors that will be preparing and serving food/beverages near the event. Upon invitation vendors will be informed that proper documentation from the Health Department is required.

Outdoor Electrical & Generators

Slide the City will provide its own generators to run our equipment. There will also be use of professional water pump, GFI boxes, extension chords and estimated to be ready for inspection @ 9:00 AM Saturday 08/13. All other food vendors will be responsible to have their own source of power.

Sound Control Plan

From 11:00 AM Saturday 08/13/2016- Sunday 08/14/2016 6:00 PM there will be a local DJ and/or Radio Station providing music at the event. There will be medium sized speakers placed near the top of the slide, middle and bottom pointed down the street to add to the fun and enjoyment of the event. All music played will be family friendly and will not be louder than needed. This system will also be used to address participants. Music will conclude at 6:00 PM both days.

Lighting Plan

No extra lighting will be used during this event, we rely on the street lights.

Promotional Signs or Banners

At this time we do not anticipate using signs or banner prior to the event.

Clean Up Plan

We plan to have volunteers, staff, and possibly hired clean up crew to be constantly on the look out for trash and other clean up duties through out the event. Post event clean up will begin to take place both on Saturday 08/13 and Sunday 08/14 @ 6:00PM at which point volunteers & staff will begin to clean up the event site while packing up equipment. Staff will make final walk through to ensure all trash is picked up and disposed of. We hope to have a designated dumpster or location for all trash to be picked up the following Monday.



Village of Lemont
Planning & Economic Development Department

418 Main Street · Lemont, Illinois 60439
phone 630-257-1595 · fax 630-257-1598

TO: Committee of the Whole
FROM: Heather Valone, Village Planner
THRU: Charity Jones, AICP, Planning & Economic Development Director
SUBJECT: Case 16-03 480 5th St. Variations and Resubdivision
DATE: April 12, 2016

SUMMARY

William Brennan, owner of the property located 480 5th St., is requesting variations from the Lemont Unified Development Ordinance Table 17-07-01. The purpose of the requested zoning entitlements are to allow for a subdivision of an existing property into two 87.5 feet wide and 10,800 square foot single-family lots. Staff is recommending approval. Planning and Zoning Commission did not recommend approval of the variations.



PROPOSAL INFORMATION

Case No. 16-03
Project Name 480 5th St. Variations and Resubdivision

General Information	
Applicant	Bill Brennan
Status of Application	Owner
Requested Actions:	Variations to allow for two lots with reduced widths of 87.5 and lot areas of 10,800 sf.
Site Location	480 5 th St. (PIN 22-28-102-018-0000)
Existing Zoning	R-4 (Detached Single-Family Residential District)
Size	.53 ac
Existing Land Use	Vacant Land
Surrounding Land Use/Zoning	North: R-4 (Detached single-family residence) South: R-4 (Detached single-family residence) East: R-4 (Detached single-family residence) West: R-4 (Detached single-family residence)
Comprehensive Plan 2030	The Comprehensive Plan classifies this site infill Residential (INF)

BACKGROUND

The subject property is part of the Becker's subdivision from 1880. The property has R-4 zoning. This zoning classification requires a minimum lot size of 12,500 sf and minimum lot width of 90 ft. The applicant is proposing two lots with a lot width of 87.5 ft and lot size of 10,863 sf and 10,858 sf. The applicant applied to develop the lot in 2003 with a similar proposal, the application was denied by the Village Board, which raised concerns over the proposed size of the lots without a road right-of-way dedication to the Village. The neighboring property owners from the east side of 5th St. also commented that 5th St. is a private road for which access to the east lots was granted through private road and right-of-way easements in 1890.

PZC Hearing. The Planning and Zoning Commission (PZC) conducted a public hearing on March 16.

Several neighbors spoke at the public hearing and expressed concerns related to the access of the lots from the privately owned 5th St. and increased traffic for the two proposed homes.

Some of the PZC Commissioners expressed concerns that the applicant was creating the need for the variations. Additionally concerns were raised related to the site design and its comparability if the entire area were to redevelop in a future scenario.

The PZC voted on three separate motions:

1. Recommend approve of the variation to allow the proposed lots to remain on well water, voted 2-4 failed motion.
2. Recommend approval of the variations for lot size and width voted 3-3 failed motion.

3. Recommended approval of the waiver to construct sidewalks, voted 0-6 failed motion.

GENERAL ANALYSIS

Zoning History. The initial subdivision that created the 77 lots from 4th St. to 6th St. was called the Becker's Subdivision (Figure 1). At that time, the subject site was part of a larger site shown below as lot 43. A subsequent subdivision has created the current lot configuration for the subject property and the neighboring properties to the south. The original plat showed the location of 5th St. along the east property of lots 77-72. As shown in Figure 2, 5th Street is currently located along the western edge of lots 72-77. The recorded documentation does not indicate why the location of 5th Street changed from its originally planned location to its current configuration.

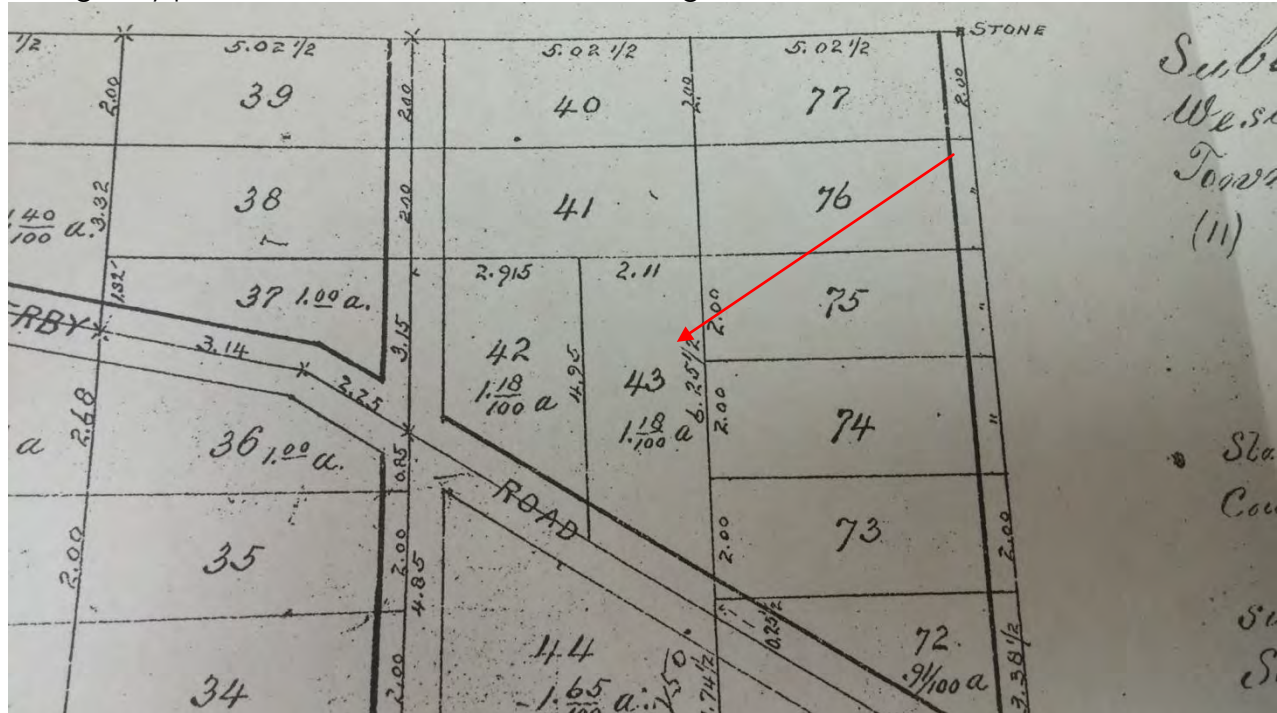


Figure 1 Expert from Becker's Subdivision Recorded Plat. The arrow indicates the relative location of the subject property.

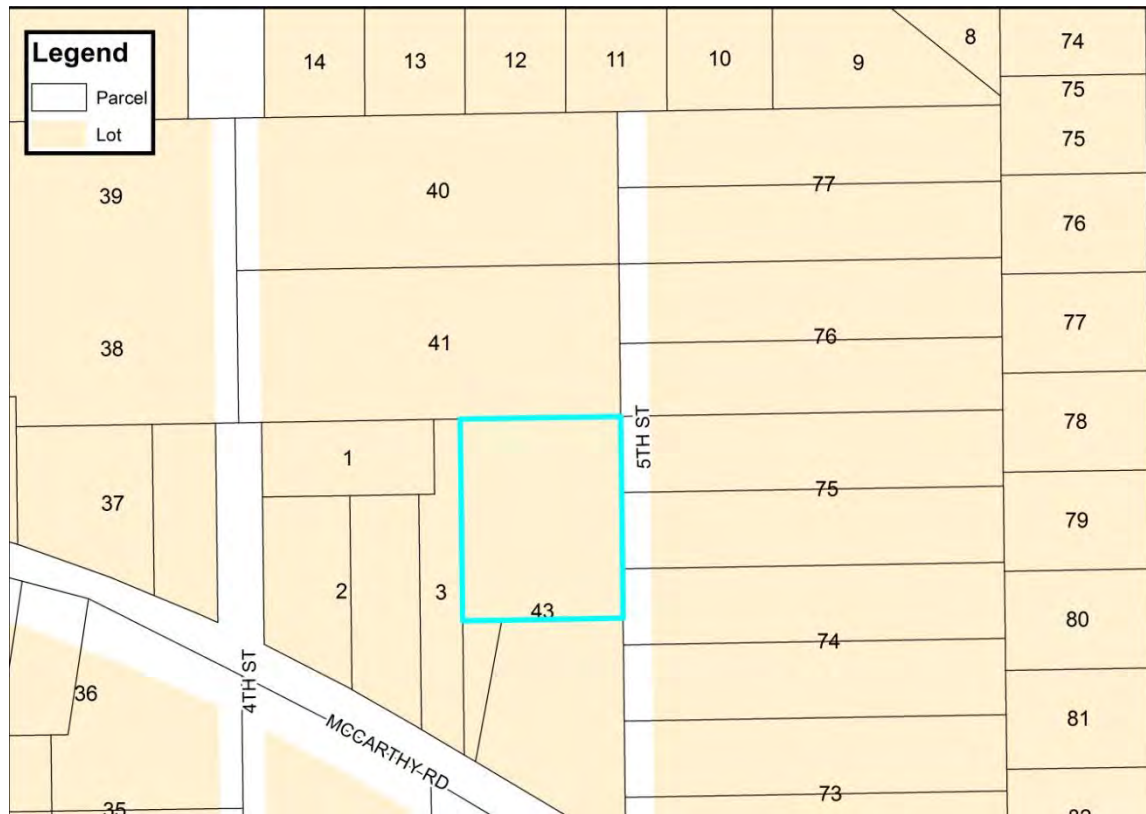


Figure 2 The current configuration of the parcels that are part of the original Becker's subdivision's lot 43. The highlighted parcel indicates the subject lot. Labels indicate current lot number note lot 42 in Becker's Subdivision was subsequently resubdivided.

Site Access. The subject site only has access from 5th Street. It is staff's understanding that the subject site could have been "flag lot" with a small access to McCarthy, but that the current owner sold developed that separate property (labeled as 3 in figure 2) several years ago.

5th Street is not a dedicated right of way. Easements were granted to the homeowners of the properties on the east side of 5th Street by recorded document numbers 1355915, 1356015, 1356015, dated 1890. The applicant will need to secure an easement to the subject site, either through easement agreement among the owners or declaratory judgement by a court, to ensure access to the site from 5th Street. Staff recommends that the applicant secure such access prior to ordinance approval.

REQUESTED VARIATIONS

Utilities. Currently, the properties along the 5th St. north of McCarthy Rd are serviced by a sanitary sewer underneath 5th St. and well water. The closest water main to the subject property is 275 ft west along 4th St. The properties along 4th St. do not have public utility easements. The applicant has provided a cost estimate of \$73,244 to bring the water utilities to the two proposed lots from 4th St. with no easements. The applicant is requesting that a waiver be granted to allow the properties to remain on well water as the cost and the lack of public utility easements create a significant hardship. The surrounding properties on 5th St. use well water and connect to the sewer underneath 5th St. As 5th Street is located within a private easement, the applicant may need to take additional steps to connect to the existing sewer system.

Unified Development Ordinance. The applicant is requesting the following deviations from Lemont's Unified Development Ordinance (UDO):

UDO Section	UDO Standard	Proposed	Staff Comments
17.07.01 (Table)	Minimum lot size is 12,500 sf for R-4. Minimum lot widths is 90 ft for R-4 lots.	Minimum lot size is 10,800 sf. Minimum lot width is 87.5 ft.	The proposed lot size is a 15% variation from the UDO defined minimum lot size. The applicant is proposing dedicating 15 ft (1,312 sf) of each proposed lot to the Village for public right-of-way. Staff finds this deviation acceptable due to the dedication and constraints of the property. The proposed lot width is a request for a 3% variation from the minimum of 90 ft per the UDO, staff finds this deviation acceptable.
17.26.01 (Table)	Parkway width minimum of 12 ft, sidewalk width minimum of five feet.	The applicant is also requesting a waiver from the requirement to construct sidewalks as the surrounding properties do not have sidewalks.	Staff finds this deviation acceptable as this is only a lot split, and because 5 th Street is not a dedicated right of way along its entire length.

STANDARDS FOR VARIATIONS

UDO Section 17.04.150.D states that variation requests must be consistent with the following three standards to be approved:

1. The variation is in harmony with the general purpose and intent of the Unified Development Ordinance;

Analysis. The general purpose of the UDO is specified in UDO Section 17.01.050. Of the eight components listed, five are either not applicable to or unaffected by the variation request.

- **Ensuring adequate natural light, air, privacy, and access to property.** The proposed variation would not negatively impact light or air to the property.
- **Protecting the character of established residential neighborhoods.** The proposed lots will not alter the established residential area surrounding. The subject property is proposed to be single-family lots that are wider than the lots to the east of 5th St. The proposed lots are smaller in size than the neighboring lots to the east but when viewed from the road the new lots will not appear smaller due to their wider lot widths. The average width of the lots along the east side of 5th St. is 66ft. The narrower and somewhat smaller proposed lots fit the established character of the neighborhood better than the R-4 standards.

- **Accommodating development and growth that is consistent with the preceding purposes.** The subject property is classified in the Lemont 2030 Plan as Infill Residential (IFR). The goal of the IFR is construction of new home sites on the remaining vacant lots in the area that are consistent with the established character of the neighborhoods. The proposal would develop a vacant lot that although does not fully meet R-4 standards, is consistent with the neighboring properties.
2. The plight of the owner is due to unique circumstances, and thus strict enforcement of the Unified Development Ordinance would result in practical difficulties or impose exceptional hardships due to the special and unique conditions that are not generally found on other properties in the same zoning district;

Analysis. The UDO states that in making a determination whether there are unique circumstances, practical difficulties, or particular hardships in a variation petition, the Planning and Zoning Commission shall take into consideration the factors listed in UDO §17.04.150.D.2.

- **Particular physical surroundings, shape, or topographical conditions results in a particular hardship upon the owner as distinguished from a mere inconvenience.** The subject property is surrounded by existing lots that do not meet all the standards defined in the UDO for R-4 properties. The property is land locked and thus restricted by the narrower surrounding existing lots. The average lot in the surrounding area has a width of 66 ft and the proposed lots have a width of 87.5 ft. The proposed lot sizes, although smaller than the neighboring lots along the east side of 5th St., the proposed lots are similar in size to the lots to the west and south. Additionally the proposed lots will not appear smaller from the street when compared to the much more narrow properties on the east side of 5th St. The applicant could have developed the property as a flag lot with a narrow triangular shaped with 11 ft of frontage along McCarthy Rd. The triangular shaped lot was sold to the neighboring property owner to the south. However flag lot design would have been in conflict the UDO 17.04.110 A restriction to avoid irregular shaped lots.
- **The conditions upon which the petition for variation is based would not be applicable generally to other property within the same zoning district.** The surrounding properties are established single-family homes. The subject property is one of the last vacant properties in the area. With a size in excess of half an acre, the subject lot is substantially larger than a typical R-4 lot.
- **The alleged difficulty or hardship has not been created by any person presently having an interest in the property.** The original Becker's Subdivision platted 5th St. along the east side of lots 72-77. The platted road was proposed to allow access to lots 72-77 along the east of the property. The road was instead constructed along the west of lots 72-77. Had the original placement of 5th St. been along the east side of lots 72-77 it is unlikely that lot 43 would have been split into the configuration seen today. Additionally lots 42 and 43 were subdivided after Becker's Subdivision creating the irregular shaped lots constraining the subject property. Both subdivisions and road alignment were

done prior to the current owner taking possession. However, it is staff's understanding that the current owner did exacerbate the subject property's current difficulty; at the time of purchase the subject site included a small "flag pole" access to McCarthy Road, which the current owner sold several years ago.

- **The granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the subject project is located.** The request will not be detrimental to public welfare or injurious to other properties or improvements. The applicant is proposing single-family homes in an established single-family neighborhood. The applicant is proposing to dedicate 15ft of the front portion of the property for a public right-of-way increasing the width of the road in front of the proposed lots to improve the public access along 5th St.
- **The variation will not impair an adequate supply of light and air to adjacent properties or substantially increase congestion in the public street or increase the danger of fire or endanger the public safety or substantially diminish or impair property values within the neighborhood.** The variations would not endanger public safety, substantially impair property values, diminish adequate supply of light or air, or increase the danger of fire or congestion. The variation will result in an increase the value of the subject property by developing it with two single-family lots. The creation of two lots rather than one mitigates the size of any proposed homes. If the property was developed as only a single lot, the home that would be permitted per UDO standards could be significantly larger than the surrounding properties. Alternatively, the two proposed lots have smaller building envelopes thus ensuring future homes constructed on the subject site would be less out of scale when compared to the existing surrounding homes. Additionally the variations will increase the safety incoming and outgoing traffic by widening a portion of the existing road.

As noted, the subject site is not serviced by municipal water and no fire hydrants are located on 5th Street. Lack of fire suppression via fire hydrants is detrimental to public safety in a community. However, notwithstanding access issues, the site is a lot of record and could be developed with one single-family home. Staff finds that the building of two homes versus one home on the subject site is not a substantial increase in risk to public safety, given that none of the homes on 5th Street have access to fire hydrants and those homes are situated closer to one another than the proposed development. See attached Fire Marshal letter for the Fire District's comments.

3. The variation will not alter the essential character of the locality and will not be a substantial detriment to adjacent property.

Analysis. The variations will not alter the essential character of the local area as the proposal is for two-single family homes, which is consistent with surrounding land uses. Additionally the surrounding lots do not confirm the standard R-4 lot widths. The proposed lot sizes are smaller than the surrounding properties and the proposed lots; however, the proposed lots are more consistent with the

surrounding lots widths. Additionally the proposal will achieve the goals of the Lemont 2030 Comprehensive Plan as stated previously.

RECOMMENDATIONS

The UDO requires that the applicant demonstrate consistency with all three of the variation standards contained within §17.04.150.D. and staff finds that all are substantially met. Staff recommends approval of the variations. The PZC does not recommend the approval of the variations. Although the property will vary slightly from the standard R-4 requirements in the UDO, the proposed variations will be more consistent with the surrounding single-family homes that currently do not meet the minimum width standards required in UDO. Additionally, the proposal will achieve the goals of the Lemont 2030 Comprehensive Plan that designates this area as Infill Residential.

Prior to ordinance approval, however, the applicant should resolve the outstanding issues related to roadway and utility access. Staff would not recommend approval of a plat until these items are addressed.

ATTACHMENTS

1. Site photographs
2. Village Engineer comments
3. Fire Marshal comments
4. Applicant submissions
5. Excerpt from the draft March 26, 2016 Planning and Zoning Commission Meeting

Attachment 1 Site photographs



Figure 1 View of the property from the southeast corner looking west.



Figure 2 View of the neighboring properties to the southwest.



Figure 3 As the proposed properties are wider than the existing lots, as shown above roughly one and a half existing lots are across the street from the first proposed lot.



Figure 4 The view of the property from roughly the middle of the parcel looking north.

Attachment 2



Frank Novotny & Associates, Inc.

545 Plainfield Road, Suite A ♦ Willowbrook, IL ♦ 60527 ♦ Telephone: (630)887-8640 ♦ Fax: (630) 887-0132

*Civil Engineers/
Municipal Consultants*

February 29 2016

Ms. Heather Valone
Planner
Village of Lemont
418 Main Street
Lemont, IL 60439

Re: **480 5th Street
Eire's Subdivision
PIN #22-28-102-018**

Dear Heather:

I have reviewed the proposed Subdivision Plat for the above-captioned project, dated 02/09/2016, and have the following comments:

1. The property to be subdivided needs to show its east property line at its actual location. The portion to be dedicated needs to be prominently shown.
2. The Cook County Department of Public Health should confirm that the well permits will be issued for these new lots, prior to the recording of the Plat and sale of the lots.
3. The Village Plumbing Consultant needs to review and approve the water well and sanitary sewer service plan.
4. The Public improvements consist of the sanitary sewer services, the west parkway ditch regrading, and any other work in front of the property.
5. The Plat of Subdivision needs a PU&DE Certificate.
6. The front setback line needs to be shown on the Plat, and should not extend further east than the average of other houses on the block, or as Zoning allows, (whichever is furthest west).
7. For clarity, the Plat should show the existing ingress/egress easement or right-of-way to McCarthy Road, to confirm site access to the newly platted lots.
8. Some of the Certifications mentioned "Seven Oaks Development LLC"; is this true?

Should you have any questions concerning this matter, please do not hesitate to contact me.

Sincerely,

FRANK NOVOTNY & ASSOCIATES, INC.

James L. Cainkar, P.E., P.L.S.

JLC/dn

cc: Mr. George J. Schafer, Village Administrator
Ms. Charity Jones, Director of Planning & Econ Devel.
File No. 16034

16034_Plat Review

Attachment 3



LEMONT FIRE PROTECTION DISTRICT

BUREAU OF FIRE PREVENTION

15900 New Avenue
Lemont, IL 60439
Business: (630)257-0191
Fax : (630) 257-5318
lemontfire.com

February 26, 2016

Mrs. Heather Valone
Village Planner
Village of Lemont
418 Main St.
Lemont, IL 60439

Re: Eire's Re-subdivision-480 5th St.
R-4 Variation Application

Dear Mrs. Valone;

We are in receipt of the plans for the above mentioned project. The 2006 edition of the International Fire Code with local amendments were used for this review. These plans are **APPROVED AS NOTED** subject to compliance with the following comments:

- 1) The address for the properties shall be permanently displayed, either on a sign or on the building. The type and size of the address a minimum four inches (4") - shall be in compliance with Lemont Fire Protection District Ordinance #14-02, and International Fire Code, 2006 Edition (Section 505).
- 2) An approved water supply capable of supplying the required fire flow for fire protection shall be provided to premises upon which facilities, buildings or portions of buildings are hereafter constructed or moved into or within the jurisdiction in accordance with the 2006 International Fire Code, Section 508.1.
- 3) Fire hydrants shall be located along a fire apparatus access road so that no portion of a building or facility will be more than 300 feet from any hydrant. Additional hydrants and

mains shall be provided where required by the code official. Lemont Fire Protection District Ordinance #14-02 (Section 508.5.1).

4) Fire Hydrant Installation: Fire hydrants shall be installed so that:

Access: Access to fire hydrants shall be by any approved roadway as specified by this code.

Distance to Roadways: Hydrants shall be located approximately ten (10) feet from all-weather roadways.

Pumper Outlet Direction: Each hydrant shall have the pumper (steamer) connection facing the primary roadway and shall be accessible so that a connection can be made between the hydrant and the apparatus located in the street with twenty (20) feet of suction hose.

Hydrant Outlet Location: Fire hydrant outlets shall be a minimum of eighteen (18) inches and no more than thirty-six (36) inches above the finished grade.

Hydrant Type: Fire hydrants used in conjunction with water supplies shall be of a type acceptable to the Lemont Fire Protection District.

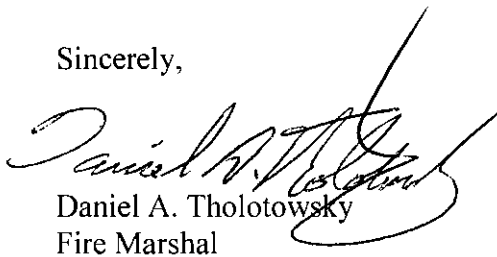
Cover/Cap: The larger steamer port on the hydrant is to be equipped with a five (5) inch "storz" fitting with a cover/cap. This cover/cap shall be connected to the hydrant with a 0.125" vinyl coated aircraft cable. If this type of connection cannot be used, final determination shall be made by the fire code official. Lemont Fire Protection District Ordinance #14-02 (Section 508.5.7).

- 5) When fire apparatus access roads or a water supply for fire protection is required to be installed, such protection shall be installed and made serviceable prior to and during the time of construction except when approved alternative methods of protection are provided. Temporary street signs shall be installed at each street intersection when construction of new roadways allows passage by vehicles in accordance with the International Fire Code, 2006 Edition, (Section 505.2).
- 6) Fire apparatus access roads shall have an unobstructed width of not less than 20 feet (preferably 26 feet wide), except for approved security gates in accordance with Section 503.6, and an unobstructed vertical clearance of not less than 13 feet 6 inches (4115 mm) in accordance with the International Fire Code, 2006 Edition, (Section 503.2.1).

- 7) Fire apparatus access roads shall not be obstructed in any manner, including the parking of vehicles. The minimum widths and clearances established in Section 503.2.1 shall be maintained at all times in accordance with International Fire Code, 2006 Edition (Section 503.4).
- 8) Dead-end fire apparatus access roads in excess of 150 feet (45 720 mm) in length shall be provided with an approved area for turning around fire apparatus, in accordance with International fire Code 2006 Edition (Section 503.2.5).
- 9) Fire apparatus roads shall be designed and maintained to support the imposed loads of fire apparatus minimum 80,000 lbs., and shall be surface so as to provide all weather driving capabilities in accordance with the International Fire Code, 2006 Edition, (Section 503.2.3).
- 10) The required turning radius of a fire apparatus access road shall be determined by the fire code official in accordance with the International Fire Code, 2006 Edition, (Section 503.2.4).
- 11) The grade of the fire apparatus access road shall be within the limits established by the fire code official based on the fire department's apparatus in accordance with the International Fire Code, 2006 Edition, (Section 503.2.7)

The review of these drawings does not relieve the contractor or building owner from designing and installing and completing this project per all code and standard requirements. Fire code and standard requirements not necessarily noted on these plans, in the plan review letter, or noted during inspections are still required to be provided and installed in full compliance with all adopted codes standards and ordinances. I will recommend approval of these plans with the stipulation that the above items are addressed and complied with. This **APPROVAL AS NOTED** with noted requirements of the Codes and Standards for the submitted project is not to be construed as final approval. This can only be granted after construction and occupancy inspections. If you should have any further questions please don't hesitate to contact me.

Sincerely,



Daniel A. Tholotowsky
Fire Marshal

Attachment 4

Village of Lemont

Planning & Economic Development Department

418 Main Street Lemont, Illinois 60439

phone (630) 257-1595

fax (630) 257-1598

Variation Application Form

APPLICANT INFORMATION

WILLIAM BRENNAN

Applicant Name

Company/Organization

73 W DEER LANE, LEMONT, IL 60439

Applicant Address

708-307-9947

Telephone & Fax

WLBREN9947@YAHOO.COM

E-mail

CHECK ONE OF THE FOLLOWING:

- Applicant is the owner of the subject property and is the signer of this application.
 Applicant is the contract purchaser of the subject property.
 Applicant is acting on behalf of the beneficiary of a trust.
 Applicant is acting on behalf of the owner.

PROPERTY INFORMATION

480 5TH STREET, LEMONT, IL

Address of Subject Property/Properties

22-28-102-018

Parcel Identification Number of Subject Property/Properties

24,342 SF

Size of Subject Property/Properties

DESCRIPTION OF REQUEST

R-4 VARIATION - 87.5' LOT WIDTH (3% VARIATION FROM CODE)

Brief description of the proposed variation

R-4 VARIATION - 10,858 SF + 10,863 SF LOT SIZES

REQUIRED DOCUMENTS

See Form 500-A, Variation Application Checklist of Required Materials, for items that must accompany this application.

FOR OFFICE USE ONLY

Application received on: _____

By: _____

Application deemed complete on: _____

By: _____

Current Zoning: _____

Fee Amount Enclosed: _____

Escrow Amount Enclosed: _____

Variation Application Form

Village of Lemont

APPLICATION FEE & ESCROW

Application Fee = \$250 (per zoning lot)

Fee is non-refundable. A zoning lot is defined as "a single tract of land located within a single block that (at the time of filing for a building permit) is designated by its owner or developer as a tract to be used, developed, or built upon, under single ownership or control" (Unified Development Ordinance Chapter 17.02).

Required Escrow = \$500

At the time of application, the applicant shall submit a check for the establishment of an escrow account. The escrow money shall be used to defray costs of public notice, consultants, or other direct costs incurred by the Village in association with the variation application. Additionally, should the applicant fail to remove the required public notice sign in a timely manner, the escrow account may be used to defray the costs of the sign's removal. After completion of the variation review process, any unused portion of the escrow account will be refunded upon request.

AFFIRMATION

I hereby affirm that I have full legal capacity to authorize the filing of this application and that all information and exhibits herewith submitted are true and correct to the best of my knowledge. I permit Village representatives to make all reasonable inspections and investigations of the subject property during the period of processing of this application. I understand that as part of this application I am required to establish an escrow account to pay for direct costs associated with the approval of this application, such as the fulfillment of public notice requirements, removal of the public notice sign, taking of minutes at the public hearing and fees for consultants hired by the Village to evaluate this application. I understand that the submitted fee is non-refundable and that any escrow amount leftover upon project completion will be refunded upon request. I understand that I am responsible for the posting of a public hearing sign and for the mailing of legal notice to all surrounding property owners as required by Village ordinances and state law.

William Brennan 2-12, 2016
Signature of Applicant Date
ILLG COOK
State County

I, the undersigned, a Notary Public in and for the aforesaid County and State, do hereby certify that William Brennan is personally known to me to be the same person whose name is subscribed to the foregoing instrument, and that said person signed, sealed and delivered the above petition as a free and voluntary act for the uses and purposes set forth.

Mary E. Lesnieski
Notary Signature

Given under my hand and notary seal this 12th day of February A.D. 20 16.

My commission expires this 30th day of January A.D. 20 20.



Variation Criteria Worksheet

Unified Development Ordinance (UDO) Section 17.04.150.D.1 establishes the criteria that all applications for variations must meet. In addition, Section 17.04.150.D.2 of the Unified Development Ordinance requires that the Planning & Zoning Commission or Zoning Hearing Officer take the following conditions into consideration when determining whether a request qualifies for a variation. You may want to consider the following in your variation request:

- The particular physical surroundings, shape, or topographical condition of the specific property involved results in a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of the regulations of the Unified Development Ordinance were fulfilled;
- The conditions upon which the petition for variation is based would not be applicable, generally, to other property within the same zoning classification;
- The alleged difficulty or hardship has not been created by any person presently having an interest in the property;
- The granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the subject property is located; and
- The variation will not impair an adequate supply of light and air to adjacent properties, or substantially increase the congestion in the public streets, or increase the danger of fire, or endanger the public safety, or substantially diminish or impair property values within the neighborhood.

Please describe below how your variation request meets the criteria of UDO Section 17.04.150.D.1. Attach additional sheets if necessary.

UDO Section 17.04.150.D.1.a

The variation is in harmony with the general purpose and intent of the Unified Development Ordinance;

THE PROPOSED USE WILL NOT CHANGE THE SPIRIT OF THE NEIGHBORHOOD, NOR INFRINGE ON NEIGHBORING PROPERTY OWNERS RIGHTS, USE OR ENJOYMENT OF THEIR OWN LAND.

UDO Section 17.04.150.D.1.b

The plight of the owner is due to unique circumstances and thus strict enforcement of the Unified Development Ordinance would result in practical difficulties or impose exceptional hardships due to the special and unusual conditions that are not generally found on other properties in the same zoning district; and

NEIGHBORING PROPERTIES ARE SERVICED BY PRIVATE WATER WELLS AND MUNICIPAL SANITARY SEWER. I AM REQUESTING A MINIMUM DEGREE OF NON-CONFORMITY TO DEVELOP THIS PROPERTY. THE GRANTING OF THESE VARIANCES IS CONSISTENT WITH THE COMPREHENSIVE PLAN.

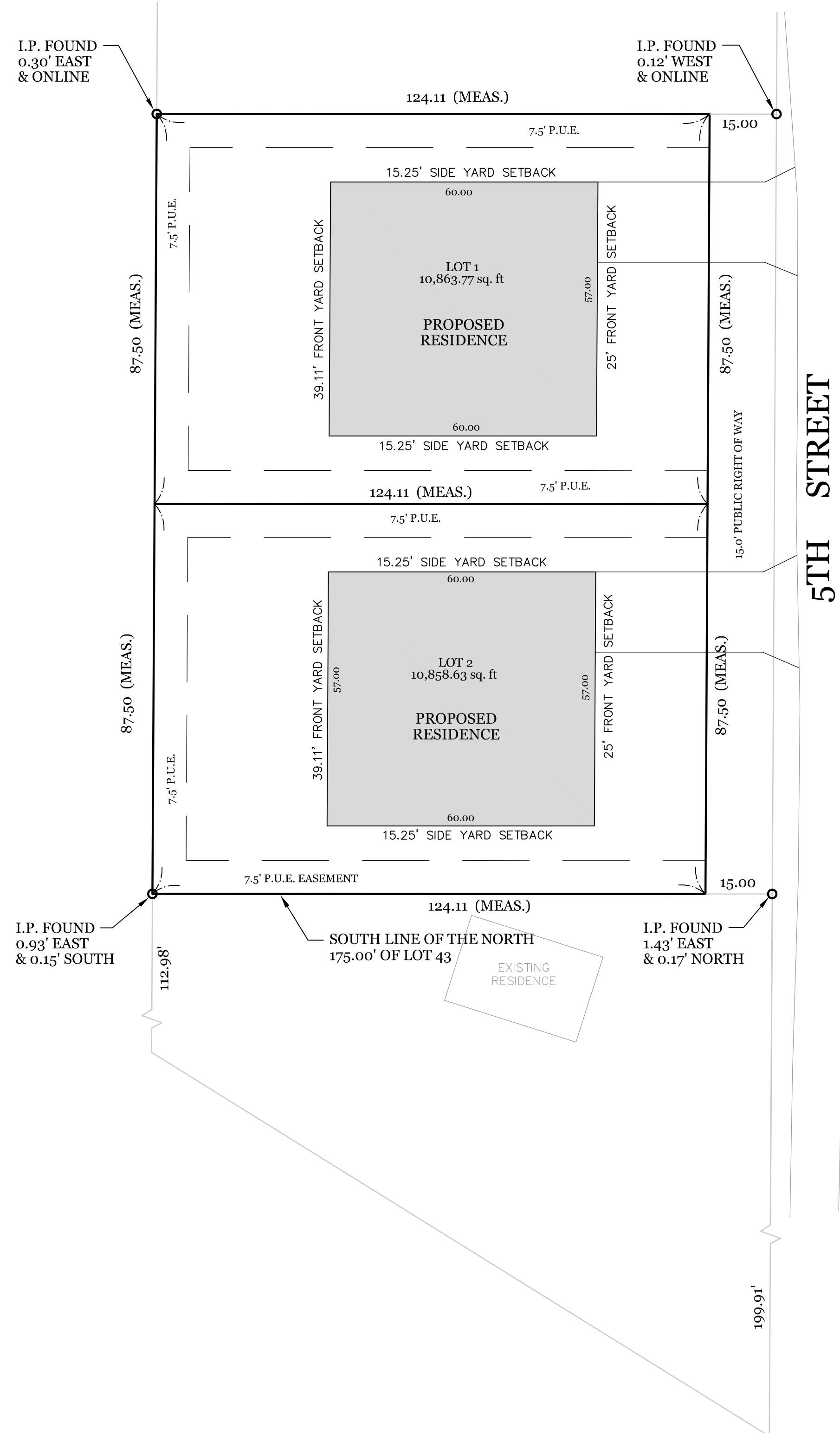
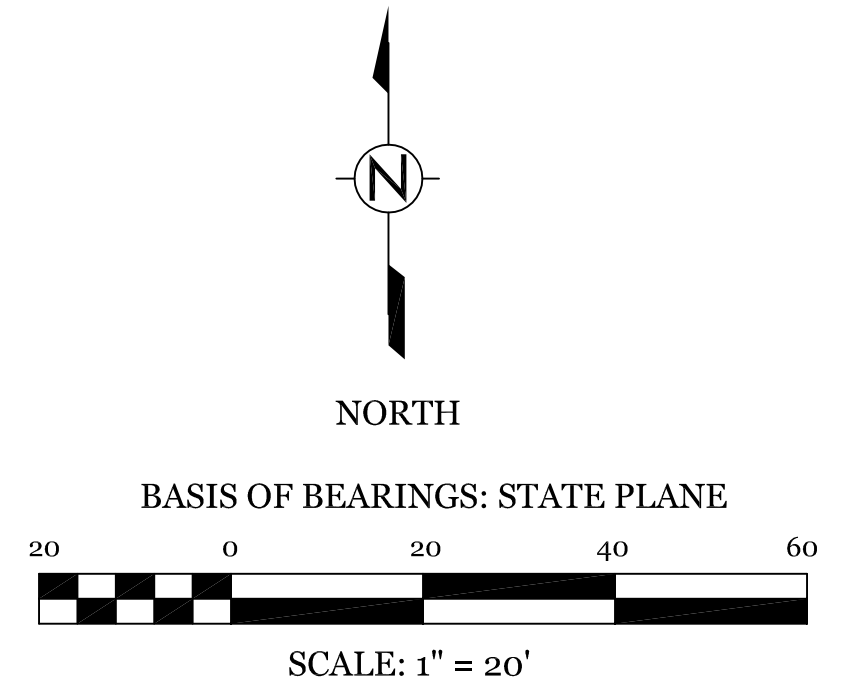
UDO Section 17.04.150.D.1.c

The variation will not alter the essential character of the locality and will not be a substantial detriment to adjacent property.

THE REQUESTED VARIANCES ARE THE MINIMUM NECESSARY TO PERMIT REASONABLE USE OF THE PROPERTY. APPROVED LOTS WILL BE OF COMPARABLE SIZE AND WIDTH OF THE MAJORITY OF NEIGHBORING PROPERTY OWNERS. THE GRANTING OF THESE TWO VARIANCES WILL NOT BE MATERIALLY DETRIMENTAL OR INJURIOUS TO NEIGHBORING PROPERTY OWNERS.

GEOMETRIC EXHIBIT EIRE'S RESUBDIVISION

OF PART OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 28, TOWNSHIP 37
NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.
LEMONT, ILLINOIS



REVISIONS:					
DATE	BY	DESCRIPTION	DATE	BY	DESCRIPTION
03-24-15	D.J.	PER REVIEW			

DRAWN BY:	DJ	DATE:	03-24-15
CHECKED BY:	WJ	DATE:	03-24-15
APPROVED BY:	WJ	DATE:	3-24-15

DJA CIVIL ENGINEERS & SURVEYORS
 DAVE JOHNSON and ASSOCIATES, Ltd.
 312 S. Hale Street Wheaton, IL 60187
 ph. 630 752 8600 fax. 630 752 9556
 e-mail: DJA@DJAonline.net

CLIENT: _____
 TITLE: _____

GEOMETRIC PLAN
 EIRE'S RESUBDIVISION
 5TH STREET
 LEMONT, ILLINOIS

SCALE: 1" = 20'
 DATE: 02-09-16
 JOB NO: 1586
 SHEET **1** OF **1**

J.S. Alberico Construction Co., Inc.
2501 New Lenox Rd.
Joliet, IL 60433

1/21/2016

MCCARTHY ROAD- 5TH STREET WATER MAIN INSTALLATION

Bid Items	Quantities	Unit	Unit Price	Total Cost
1 Silt Fencing	760	LF	\$1.05	\$798
2 12"X 8" Press. Connection w/ Valve & Vault	1	EA	\$5,500.00	\$5,500
3 12" CL 52 TJ Bed 4"/SL CA-7	380	LF	\$75.00	\$28,500
4 8" DIWM	380	LF	\$45.00	\$17,100
5 8" Gate Valve with Vault	2	EA	\$2,550.00	\$5,100
6 Fire Hydrants	3	EA	\$3,650.00	\$10,950
7 Trench backfil	82	CY	\$28.00	\$2,296
8 Traffic Control	1	EA	\$1,000.00	\$1,000
9 Landscape Restoration	1	ES	\$2,000.00	<u>\$2,000</u>
Estimated Cost to Install McCarthy Road/5th Street Water Main				\$73,244

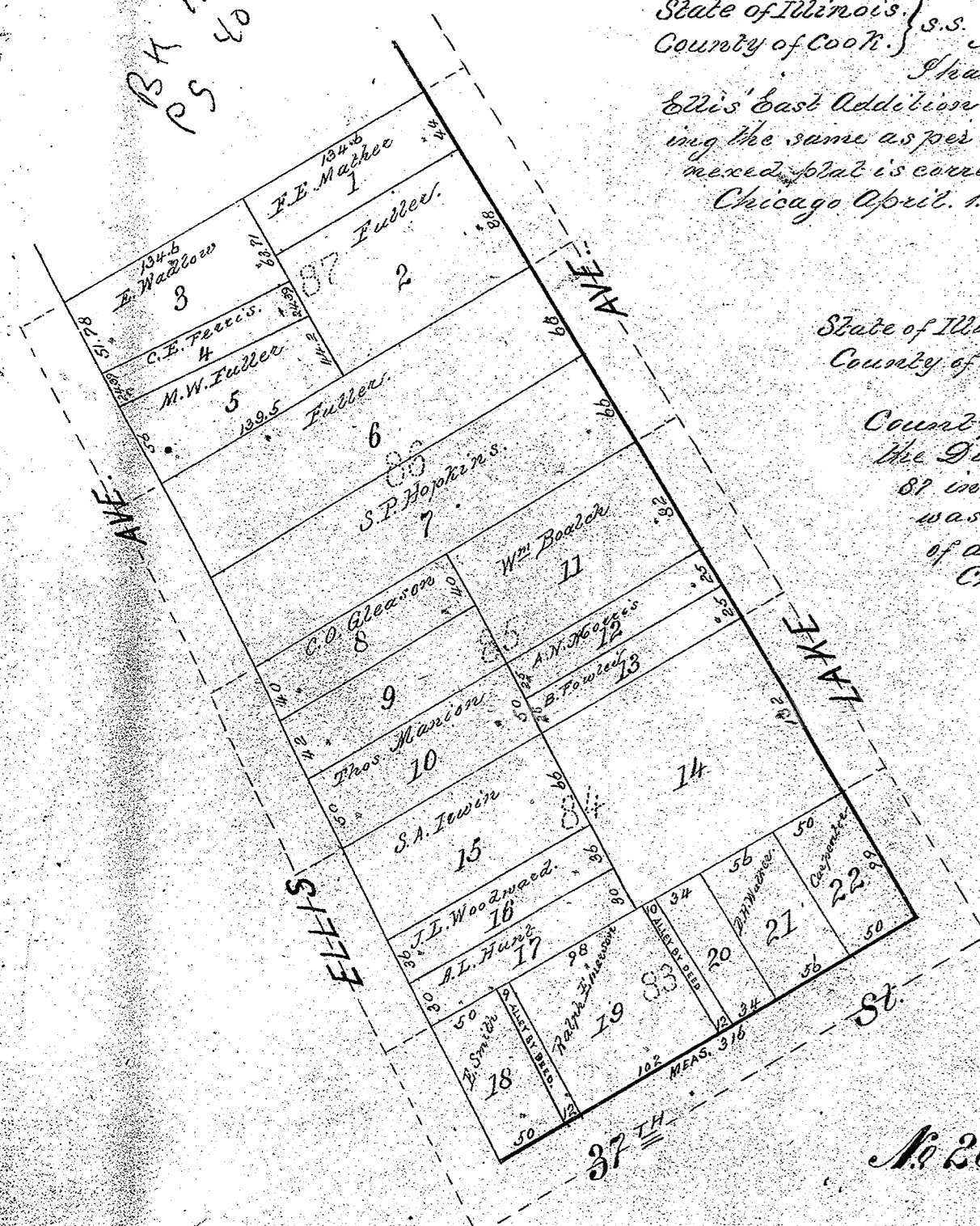
Estimate does not include looping of water main.

Estimate also does not include engineering fees or permits.

DIVISION

OF LOTS 83, 84, 85, 86 AND 87 IN

ELLIS EAST ADDITION TO CHICAGO.

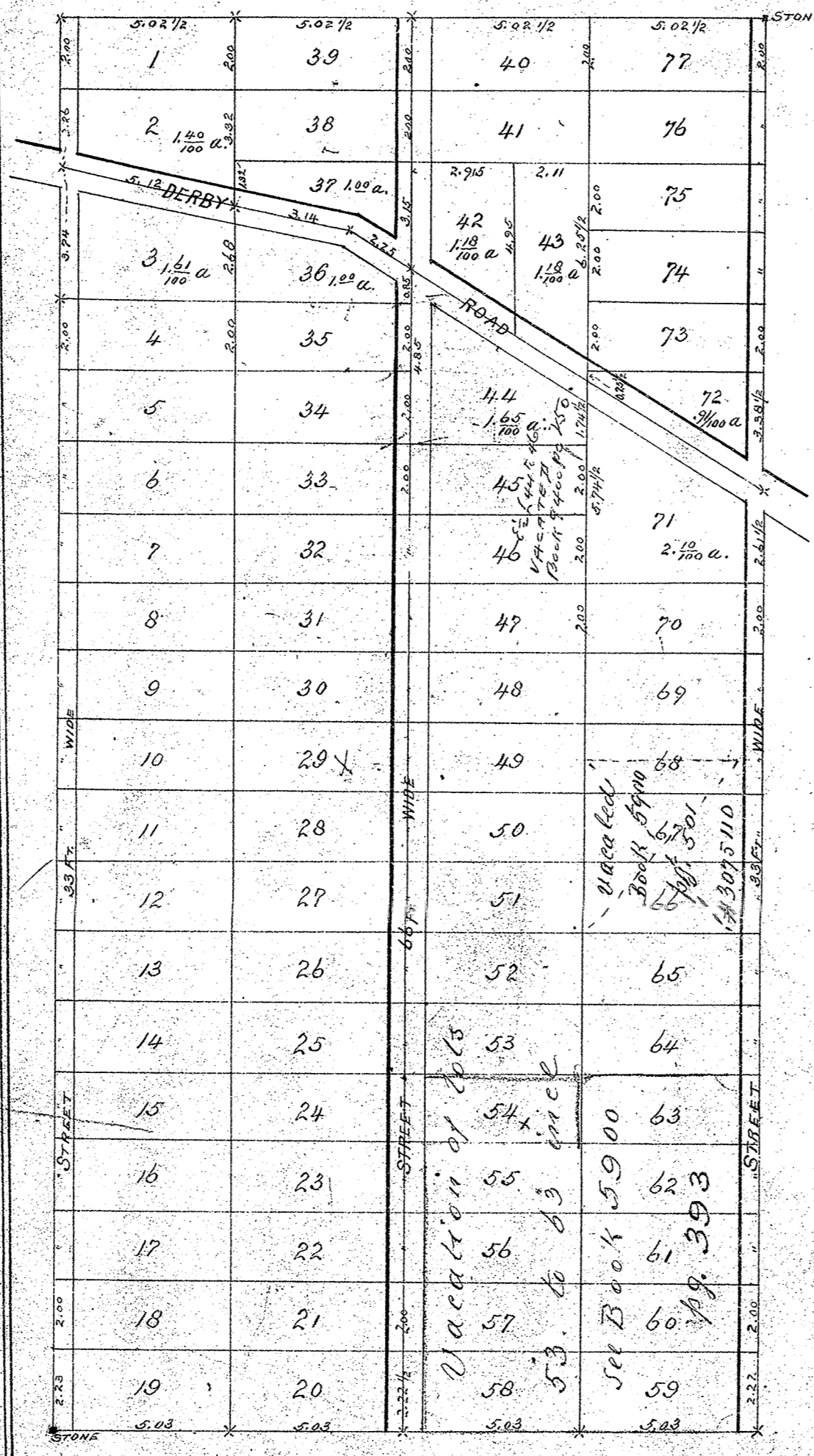


State of Illinois, ss. Alex. Wolcott, County Clerk of Cook County, do hereby certify that I have divided lots 83, 84, 85, 86 and 87 in the Ellis East Addition to Chicago, for the purpose of assessing the same as per deeds of owners and that the annexed plat is correct. Alex. Wolcott, County Surveyor Cook Co. Chicago April 1, 1880.

State of Illinois, ss. J. E. C. Klothe, Clerk of the County Court of Cook County, Illinois, do hereby certify that the Division of lots 83, 84, 85, 86 and 87 in the Ellis East Addition to Chicago was ordered by me for the purpose of assessment. Chicago, April 27, 1880. J. E. C. Klothe, Co. Clerk.

Approved April 22, 1880. J. J. Jones, Examiner of Subdivisions.

No. 267885. Recorded Apr 22, 1880, at 10 o'clock A.M. Jas. W. Brockway, Recorder.



Subdivision of the East half of the North West quarter of Section Twenty Eight (28) of Township Thirty Seven (37) North Range Eleven (11) East of the Third Principal Meridian.

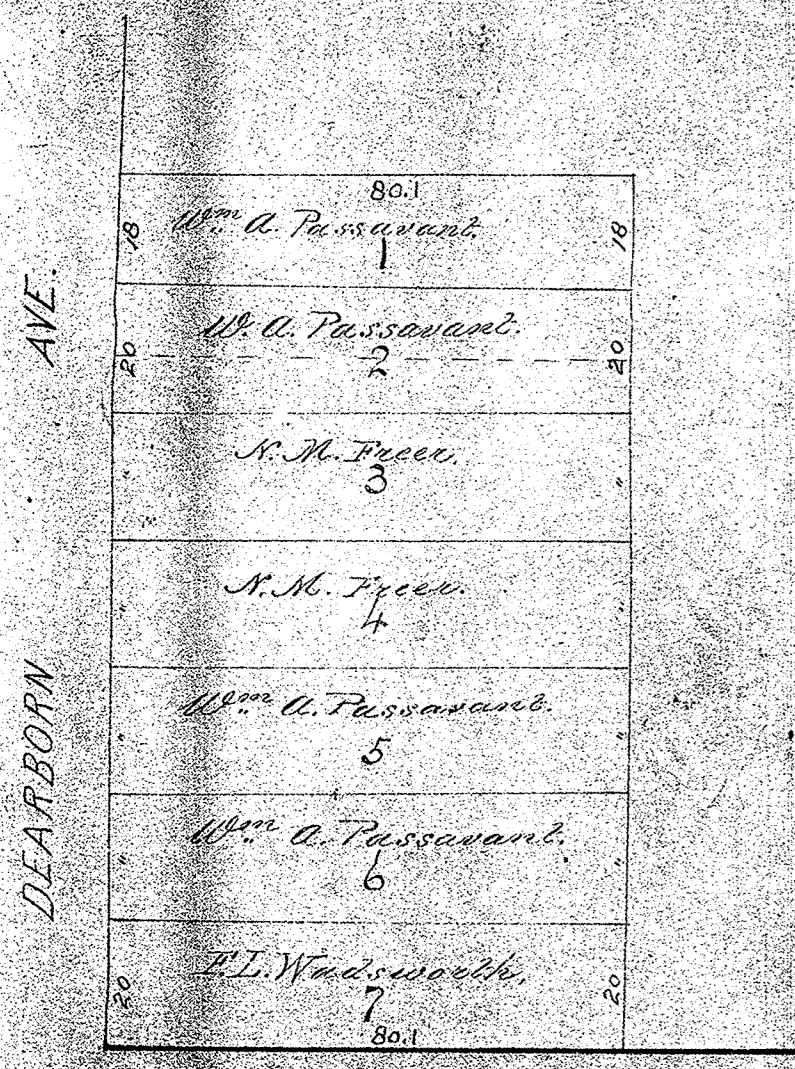
State of Illinois, ss. Frederick C. Rossiter, a competent Surveyor do hereby certify that I have surveyed the East half of the North West quarter of Section Twenty Eight (28) Township Thirty Seven (37) North Range Eleven (11) East of the Third Principal Meridian and subdivided the same into Seventy Seven (77) lots, and that the accompanying plat is a true plat of the same. September 1st, 1880. F. C. Rossiter, Surveyor.

State of Minnesota, ss. Edwin C. Becker, a Notary Public in and for the County of Ramsey do hereby certify that George L. Becker personally known to me appeared before me this day in person and acknowledged himself to be the owner of the property set forth in the accompanying plat and declared the said subdivision of the same to be his own act and deed. Witness my hand and Notarial Seal this 10th day of September A.D. 1880. Edwin C. Becker, Notary Public, Ramsey County, Minnesota.

No. 288887. Recorded Sep 17, 1880, at 12 o'clock M.

Jas. W. Brockway, Recorder.

County Clerk's Division OF ORIGINAL LOTS 7, 8 AND THE S. 29 FT. OF 9 & 10 BLOCK 24 WOLCOTT'S ADDN TO CHICAGO.



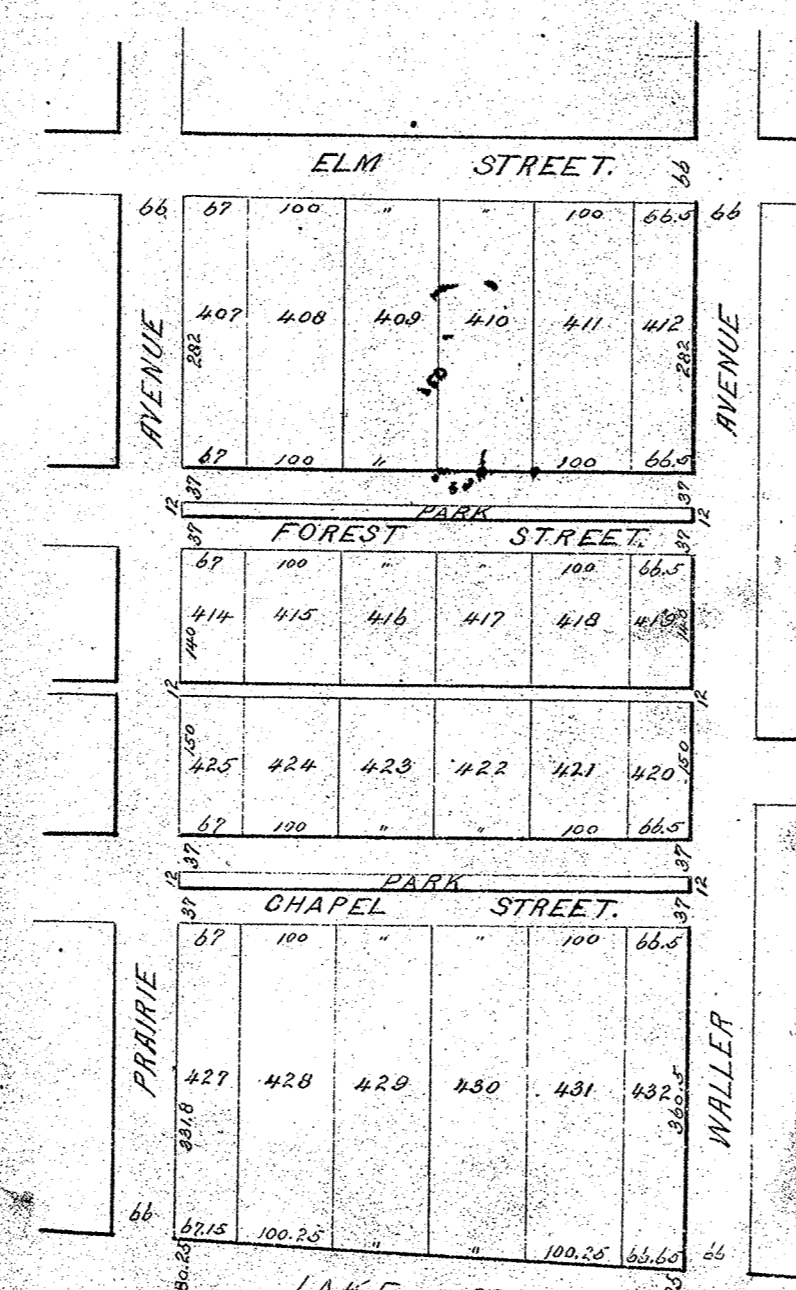
State of Illinois, ss. Alex. Wolcott, do hereby certify that I have divided lots 7, 8 and the South 29 feet of original lots 9 and 10 Block 24 Wolcott's Addition to Chicago, for the purpose of assessing the same as per deeds of owners and that the annexed plat is correct. Chicago April 15, 1880. Alex. Wolcott, County Surveyor Cook Co.

State of Illinois, ss. J. E. C. Klothe, Clerk of the County Court of Cook County, Illinois, do hereby certify that the Division of Original lots 7, 8 and the S. 29 ft. of lots 9 and 10 Block 24 Wolcott's Addition to Chicago was made by my order for the purpose of assessment. Chicago April 16th, 1880. J. E. C. Klothe, County Clerk.

Approved April 21, 1880. J. J. Jones, Examiner of Subdivisions.

No. 267886. Recorded Apr. 22, 1880, at 10 o'clock A.M. Jas. W. Brockway, Recorder.

Austin's Resubdivision of Block 9 in that part of Austinville lying in the East 1/2 of N. E. 1/4 Section 8 T. 39 N. R. 13 E.



Chicago May 1st 1880. I hereby certify that I have surveyed Block 9 in that part of Austinville lying in the East half - the North East quarter Section 8 Town 39 North Range 13 East of the 3rd Principal Meridian and that I have resubdivided the same into lots, Streets and Alley all of which is correctly represented upon the above plat. The plat is drawn to a scale of 200 feet - 1 inch. Samuel S. Greeley, Surveyor.

State of Illinois, ss. This day personally appeared before me Edward J. Whitehead a Notary Public in and for said County Henry W. Austin to me personally known as the person herein named who acknowledged that at the time of such appearance he was the owner of the land shown on the above plat and that the subdivision thereof shown was his own free act and deed. Given under my hand and notarial Seal this 10th July A.D. 1880. Edw. J. Whitehead, Notary Public.

Approved and adopted by order of the Board of Trustees of the town of Austin this 20th day of September A.D. 1880. Joseph Danner, Mayor.

No. 289585. Recorded Sep 22, 1880, at 8 o'clock P.M.

Jas. W. Brockway, Recorder.

Attachment 2: Draft minutes for the March 16, 2016 PZC Meeting

B. 16-03 480 5th Street Variations and Resubdivision

Chairman Spinelli called for a motion to open the public hearing for Case 16-03.

Commissioner McGleam made a motion, seconded by Commissioner Kwasneski to open the public hearing for Case 16-03. A voice vote was taken:

Ayes: All

Nays: None

Motion passed

Staff Presentation

Mrs. Valone stated tonight the Commission is just making a recommendation for the variations. If they make a recommendation for the variations and it gets approved by the Village Board the plat of resubdivision would have to come back through. She said she wanted to make sure that the Commission understood that it was a dual process.

She said William Brennan, owner of the property located 480 5th Street is requesting variations from the Lemont Unified Development Ordinance. The purpose of the requested zoning entitlements are to allow for a subdivision of a single existing property into two 87.5 feet wide and 10,800 square foot single-family lots. Staff is recommending approval with conditions. The property is part of the Becker's subdivision from 1880 and is zoned R-4. This zoning classification requires a minimum lot size of 12,500 square feet and minimum lot width of 90 feet. The applicant applied to develop the lot in 2003 with a similar proposal, the application was denied by the Village Board, which raised concerns over the proposed size of the lots without a road right-of-way dedication to the Village. The neighboring property owners from the east side of 5th Street also commented that 5th Street is a private road for which access to the east lots was granted through private road and right-of-way easements in 1890.

Mrs. Valone stated the Becker subdivision created 77 lots from 4th Street to 6th Street. She showed on the overhead an aerial view of the area. At that time, the subject site was part of a larger site known as lot 43. A subsequent subdivision has created the current lot configuration for the subject property and the neighboring properties to the south. The original plat showed the location of 5th Street along the east property of lots 77-72. The recorded documentation does not indicate why the location of 5th Street changed from its originally planned location to its current configuration. She showed on the overhead where it was originally plotted and where it currently exists.

The subject site only has access from 5th Street. It is staff's understanding that the subject site was once a "flag lot" with a small access to McCarthy, but the owner developed that separate piece of property that extended to McCarthy to that piece of property years ago. She showed on the overhead the flag lot she was talking about.

Fifth Street is not a dedicated right-of-way. Easements were granted to the homeowners of the properties on the east side of 5th Street by recorded document numbers. The applicant will need to secure an easement to the subject site, either through easement agreement among the owners of neighboring properties or declaratory judgement by a court, to ensure access to the site from 5th Street. Staff recommends that the applicant secure such access prior to ordinance approval.

Mrs. Valone said the applicant is requesting variations for utility connections, minimum lot size, lot area, and sidewalk requirements. Currently the properties along 5th Street north of McCarthy Road are serviced by a sanitary sewer underneath 5th Street and well water. The closest water main to the subject property is 275 feet west along 4th street. The properties along 5th Street do not have public utility easements. The applicant has provided a cost estimate of \$73, 244 to bring the water utilities to the two proposed lots from 4th Street with no easements. The applicant is requesting that a waiver be granted to allow the properties to remain on well water as the cost and the lack of public utility easements create a significant hardship. As 5th Street is located within a private easement, the applicant may need to take additional steps to connect to the existing sewer system similar to their requirement for access.

Mrs. Valone stated the applicant is requesting a variation from the minimum lot size and he is looking for two lots at about roughly 10,800 square feet. The proposed lot sizes are a 15% variation from the UDO as defined by minimum lot size. The applicant is proposing to dedicate 15 feet of each proposed lot to the Village for public right-of-way. Therefore, staff finds this deviation acceptable due to the dedication and restraints of the property. The applicant is also requesting a variation from the 90 feet minimum lot width. The proposed lot width is a request for a 3% variation from the minimum 90 feet. Staff finds this deviation acceptable. Additionally, the applicant is looking for a variation from parkway width and sidewalk requirements. The applicant is also requesting a waiver from the requirement to construct sidewalks as the surrounding properties do not have them. Staff finds this deviation acceptable only as a lot split because 5th is not dedicated right-of-way for the entire length.

Mrs. Valone said the UDO states the variation must be consistent with three standards to be approved. The first is that the variation is in harmony with the general purpose and intent of the UDO. The proposed lots will not alter the established character of the residential area. Subject property is proposed to be single-family lots that are wider than the lots along the east side of 5th Street. The proposed lots are smaller in size to the neighboring properties, however when viewed from the road the new lots will not appear smaller due to the wider lot width. The average width of the lots along the east side of 5th Street is 66 feet. The narrower and smaller proposed lots will fit the established neighborhood better than the standard R-4 requirements. Additionally the subject property is classified in the Comprehensive 2030 Plan as infill residential. The goal of the infill residential is construction of new home sites on remaining vacant lots in the area that are consistent with the established character of the neighborhood. The proposal would develop the vacant lot, although it does not fully meet the R-4 standards it is consistent with the neighborhood.

The second condition is that the plight of the owner is due to unique circumstances, and thus strict enforcement of the UDO would result in practical difficulties or impose exceptional hardships due to the special and unique conditions that are not generally found on other properties in the same zoning district. The subject property is surrounded by existing lots that do not meet all the standards defined in the UDO for R-4 properties. The property is land locked and thus restricted by the narrower surrounding existing lots. The average lot in the surrounding area has a width of 66 feet and the proposed lots have a width of 87.5 feet. The proposed lots are similar in size to the lots to the west and south. The proposed lots will not appear smaller from the street when compared to the much more narrow properties along the east side of 5th Street. The applicant could have developed the property as a flag lot, however a flag lot design would have been in conflict with the UDO restriction to avoid irregular shape lots.

Mrs. Valone said the original Becker Subdivision platted 5th Street along the east side of lot 72-77. The platted road was proposed to allow access to lots 72-77, instead it was constructed along the west side. Had the original placement of 5th Street been along the east side, it is unlikely that lot 43 would have been split into the configuration seen today. The subject property will not be detrimental to public welfare or injurious to other properties or improvements. The applicant is proposing single-family lots in an established single-family neighborhood. The applicant is proposing to dedicate 15 feet of the front portion of the property for a public right-of-way increasing the width of the road in front of the proposed lots to improve access along 5th Street. The creation of two lots rather than one mitigates the size of any proposed homes. If the property was developed as only a single lot shown it could be significantly larger than the surrounding properties. Alternatively, the two proposed lots have smaller building envelopes thus ensuring future homes constructed on the subject site would be less out of scale when compare to the existing homes. Additionally the variations will increase the safety of incoming and outgoing traffic by widening a portion of the existing road.

Mrs. Valone stated as noted, the subject property is not serviced by municipal water and no fire hydrants are located on 5th Street. Lack of fire suppression via fire hydrants is detrimental to public safety in a community. However, notwithstanding access issues, the site is a lot of record and could be developed with one single-family home. Two homes versus one home on the subject site is not a substantial increase in risk to public safety, given that none of the homes on 5th Street have access to fire hydrants and those homes are situated closer to one another than the proposed development.

The third and final variation standard is that the variation will not alter the essential character of the locality and will not be a substantial detriment to adjacent property. The variation will not alter the essential character of the local area as the proposal is for two single-family homes, which is consistent with surrounding land uses. Additionally the surrounding lots do not conform to the standard R-4 standards. The proposed lot sizes are smaller than the surrounding properties however, the proposed lots are more

consistent with the surrounding lot widths. Additionally, the proposed lot will achieve the goals of the Lemont 2030 Comprehensive Plan.

Mrs. Valone said the UDO requires that the applicant demonstrate consistency with all three of the variation standards, and staff finds that all are substantially met. Staff recommends approval of the variations. Although the property will vary slightly from the standard R-4 requirements in the UDO, the proposed variations will be more consistent with the surrounding single-family homes that currently do not meet the minimum lot width standards required in the UDO. However, staff's condition to approval is prior to ordinance approval, the applicant shall resolve the outstanding issues related to roadway and utility access. She stated this would conclude staff's presentation.

Chairman Spinelli asked what the current width of the roadway was.

Mrs. Valone stated it varies. There are some portions that are 15 and there are some that are 20.

Chairman Spinelli asked what the current access easement width was.

Mrs. Valone said it is the private access easements that were granted in 1890 which ranges in feet from 20 to 33 feet.

Chairman Spinelli asked if there has been any discussion with Cook County Health about these properties that are within proximity to public water. Usually the Health Department requires connection to the water main if they are within a certain distance.

Mrs. Valone stated that is correct. In the State Plumbing Code there used to be a local amendment that said if utilities were not adjacent, and that would be determined based on cost (economic hardship) and adjacency. This was reviewed by the plumbing inspector and the Village engineer, both find that 275 feet through non-easement areas was a hardship. The Village engineer also commented that based on his experience if they were going to place the wells instead of extending the water main they would need to be shifted. So in his opinion it would be allowed to do so.

Chairman Spinelli asked if these homes would be required to connect to the sewer that is running down 5th Street.

Mrs. Valone said yes. The recommendation is that they would be required to connect to the sewer and left on well water. However, because the sewer is located on these private lots the applicant is required to have access to these private easements prior to approval.

Chairman Spinelli asked if the existing sewer had a utility easement.

Mrs. Valone stated it does not. The road is private from what the Village attorney and Village staff has determined based on the easements. The sewer that runs underneath it does not have any sort of dedicated easements either. It is the Village sewer but there are no dedicated easements. Additionally, the Village has been plowing and performing some maintenance activities on 5th Street for the past 15 years.

Chairman Spinelli asked if staff knew when that sewer went in.

Village Trustee Stapleton said he thinks it was in the 70's after the tornado.

Chairman Spinelli stated he would guess then that it was a function of septic system failures.

Mrs. Valone said the only easements are between property owners that fall within the original lots of 77, 76, 75, and 74. They have private roadway easements. The only way this roadway was granted was based on the property owner that owned a number of these giving these other lots the ability to have access by selling them an easement.

Commissioner McGleam stated there are overhead utilities on 5th Street so there must be some utility easements.

Mrs. Valone said not granted to the Village.

Chairman Spinelli stated if ComEd was in there he is wondering if a public utility easement was granted but not recorded.

Discussion continued in regard to utility easement for ComEd.

Commissioner Sanderson asked if tonight they are going after the fact that there is no access to the sight or just the setback.

Mrs. Valone said how the applicant gets access cannot be determined by the Village. If the Village Board wishes to grant these variations that is up to them. From staff's perspective the applicant has shown no documentation that they have an easement for road and utilities. Staff is recommending that if they get an approved ordinance then they secure that through either purchasing easements from the surrounding property owners or getting a declaratory judgment.

Commissioner Maher asked if there was anything the Village can do since they are servicing the roads in the first place.

Mrs. Valone stated that that at this time the Village has no easement thus the road is private.

Commissioner Maher asked how would water get brought into these properties.

Mrs. Valone said they would either need to extended it along McCarthy or purchase easements from these property owners to get it back here. The price of \$73,000 did not include the price for purchasing easements. It would just be the price of the pipe and the cost of getting it over there. Any additional cost could not be determined without some sort of negotiation.

Discussion continued in regards to connecting water to these lots and surrounding homes.

Commissioner Maher stated he does not think these lots should be on well. They should be considering other options to get water service to these properties. The whole area should be looked at for consideration. These are older areas in town and it is the Village's responsibility to provide water to the residents. He said fire suppression is a huge issue. Lots 40 and 41 could end up being split also.

Chairman Spinelli said he feels Commission Maher is correct. There is an opportunity here for the Village to do water main extension as a special service area.

Mrs. Valone stated it is not a simple issue but a complex issue. Staff has had some preliminary discussions and it is something that they need to look at. They do not have the easements or real ability to do it at this current moment.

Chairman Spinelli said there should be at least a 60 foot right-of-way. The Village might want to do 50 feet because they are not putting sidewalks in. There is already sewer and electric there and if they are going to put water there then there should be a right-of-way dedicated on the property. He stated they are asking for these variations but the lots are not resubdivided.

Mrs. Valone stated if the Commission approves the variations, and then they are subsequently approved by the Village Board, that is when their plat would have to come back before the Commission.

Chairman Spinelli asked would they be subject to access and the plat. They are granting variances for two lots that don't exist.

Mrs. Valone said the Commission is granting the variation for them to have the ability to split the lot. So the variations would be contingent on platting as entitled by these variations.

Commissioner Maher stated he also has an issue with not having sidewalks. He understands there are bigger issues with water and sewer, but maybe they should be asking for something to put sidewalks in the future. They required this out on the Rugby property and they do out around town as a starting point for sidewalks to be put in. In this case, if they feel that they are warranted then there should be some type of cash consideration to address the sidewalks in the future.

Commissioner McGleam asked for staff to summarize the variations.

Mrs. Valone said the variations are for the use of wells instead of extending the water main, lot size, lot width, and a waiver for the placement of sidewalks.

Chairman Spinelli asked if there were any further questions for staff at this time. None responded. He then asked if there was anyone in the audience that wanted to speak in regards to this public hearing.

Public Comment

Chief Rimbo, Fire Chief, stated they have three main concerns. The first is that the road is not wide enough and it is a nightmare if there is no water. The second is there is no turn around at the end of the property so they cannot turn around the vehicles. The biggest concern that they have is the water. It is 2016 and they need to be putting water and fire hydrants on the streets. The same thing is happening on 2nd, 3rd and 6th Street also. At some point you are going to be hearing about it whether it is for redevelopment or whatever it is and they need to be looking at the bigger picture. The biggest issue is not having any fire hydrants on the street and this is the opportunity to do it. There is a reason why when you live in a subdivision with fire hydrants that your insurance is a lot less than area that is rural.

Chairman Spinelli asked if these residents would be required to have sprinklers.

Chief Rimbo said they are currently using the International Fire Code 2006 Edition. They are looking to upgrade to the 2015 Edition at some point. The answer would be no that they would not require that, but he would love to be able to do that.

Chairman Spinelli stated he has seen other areas develop in other communities where a community has a plan to bring water when it can, but until then the homes that are built with a booster pump with a reservoir tank that can handle whatever the fire department felt was necessary.

Chief Rimbo said he would like that but currently he would not be able to enforce it.

Chairman Spinelli asked if the applicant was willing to have something like this would this help with their decision.

Chief Rimbo stated if they were going to sprinkler the home than yes they would be willing to look at that.

Chairman Spinelli asked if the applicant wanted to come up and speak.

William Brennan, applicant, said he has owned this lot for about 40 years. He has had access on 5th Street for maintaining it and would like at this point to develop it. He agrees with Commissioner Maher and with supplying water to the whole area. He

would definitely contribute to it or for in the future. In regards to sidewalks he has no objections to contributing their share. At this point they need to get a recommendation that they could develop it because he knows there are objections because it is a private street. He believes they can overcome those objections whether it goes to court or with the improvements to the area. Staff has explained mostly everything else that goes with the property.

Chairman Spinelli asked if they would be in favor of giving it total right-of-way.

Mr. Brennan stated he would give it total right-of-way and give it up to 50 feet.

Chairman Spinelli asked if he would object going to 17 feet, which if the 33 feet gets converted into right-of-way then his 17 foot would get a 50 foot. He would also request a 10 foot utility easement on his lot, so the provisions would be there so the Village wouldn't have to purchase an easement from him.

Mr. Brennan said he would definitely agree to that. It would be in his best interest to have the water in there.

Chairman Spinelli stated this would be a start to get water down 5th Street.

Chairman Spinelli asked if there were any questions for the applicant at this time. None responded. He then asked if there was anyone in the audience that wanted come up and speak.

Gerald Johnson, 455 5th Street, said 5th Street is a 20 foot wide easement. Someone mentioned that the dedication could have come from lot 73 but the people that live there do not know of any dedication. He stated he could not find anything on it, but he did find some information stating the south westerly part of lot 73 that is contained within the 33 foot McCarthy Road easement. As far as he knows, 5th Street from lot 73 to 77 is 20 feet wide.

Chairman Spinelli asked if he was referring to the easement or pavement.

Mr. Johnson stated the pavement varies from 12 feet to 17 feet depending on where you are at. The road width at McCarthy Road is 15 feet. There is not enough room for two cars to pull in. There is poor access and adding four more cars is not going to help. There are families there on 5th Street that have younger kids. As far as water, he has had his well since '44 and it is still pumping. The 15 foot improvement in front of his property, if he would be allowed to do this, would do nothing because he would have driveways.

Chairman Spinelli said the purpose is for dedicating right-of-way.

Mr. Johnson stated he could see it was a benefit if it went all the way up to McCarthy Road.

Lori Barnett, 471 5th Street, said one of her main concerns with the street is her children. Their street is very private, small and short. With the private street, that looks like it does not go anywhere, they have cars speeding down the street. They have had people mistake their street for 4th Street and once they realize that it does not go through they turn around and zip back down. If they were to add any width to that street it would only allow more access for cars to come down there. As far as the water issue, all of them are happy with the well system that they have. She has just invested money into getting new filters put in. The water she gets from the well is far better than any bottle water or city water. She asked why should they be forced into a water system that could possibly become contaminated like Flint, Michigan or Crestwood, Illinois. If they are happy with what they have then they should not be forced into something that they are not interested in. She stated she purchased her home from her grandmother and does not plan on going anywhere until she dies.

Mrs. Barnett stated Mr. Brennan land locked himself and he knew this when he built his property on lot 3. The construction on that house was done on a holiday weekend when all offices were not open so nobody can call someone to halt the construction of it. He knew he supposed to the house on the east side of the property and he did not. In regards to the private easement that is there where the private road is from lot 74 to 77, they own feet of property on the other side of that road so that is their extra parking. Some of the driveways are very small and you can't fit many cars so they use the area for extra parking. With these lots it will create more traffic on the road. She has never received any paperwork nor does her grandmother have any paperwork stating that there is a public easement for ComEd. If she owns the property all the way up to the street and across the street and they want to extend the road, she wants to know what happens to the property that she has been paying taxes on. She should not be forced to give up her property that she has been paying taxes on.

Mrs. Barnett said in regards to the comment on the snow removal, if she has been paying property taxes in this town what benefits is she getting other than that snow removal. They are the last street in town to be snow plowed. By the time the plow comes they have already shoveled out the street in front. Lastly, if this does happen to go through then there would no access for them to get in and out of their homes during the construction phase. When they redid the street and put asphalt down they had to park on 4th Street and walk over with kids and groceries. There is no way when these homes are built that they would be able to fit all those trucks on the street. In regards to the maintenance of the property, Mr. Brennan never did too much to it until she had made many phone calls with complaints about the length of the lawn. He did finally mow it and they were coming out but the service has dwindle to every couple of months. There is a huge pile of branches just sitting in the middle of the property for the past few years. She does not want to be forced into a change and hate the town where she has grown up and loves.

Chairman Spinelli asked if she was opposed to even one home being built. It is currently a platted lot and if access gets resolved he could come in and build a single-family home. He asked if she has the same concerns for one house being built.

Mrs. Barnett stated absolutely. Had he gone with the plans he submitted 10 to 15 years ago then they would not be standing here today.

Giedre Knieza, 491 5th Street, said she just bought her property two years ago and one of the reason why they bought the property was because they like the area. They knew it was a private road and that the city does not service it. They were happy about that and they like the well system. She also has kids and she does not want to see any extra traffic. Her house was built in '94 and she does not plan on moving anytime soon. She is concerned if a new house is built that it will then affect her taxes. They like that they have a big backyard and nobody in front of them.

Tony Smith, 499 5th Street, stated he agrees with what has been said so far. He understands that the Village wants to get Lemont going and bring them water, but they are happy with their house and well. His concern is that he does not want to give up that 20 feet. Their street is quite and you know who is going down their street. Now that they put a dead end sign up they don't get as many people coming down their block. He is not sure how this got land locked. When he bought his house his plat showed that he had an extra 20 feet at the end of his driveway. The first three house are newer homes and that is where it changed from 20 feet to the 33 feet. The people further down the road their plat is going to say 20 feet. This is the third time they have been here for this property. He hopes the Commission will consider their side of the story.

Chairman Spinelli said just to be clear that the Village is not proposing to take any of their land.

Mr. Smith stated he understands that but the Village is proposing to widening that. The applicant can only widen the road in front of his house which is further down.

Chairman Spinelli said that is what the applicant has indicated that he would widen the road in front of his property. The Village is not proposing to take any of their land. The Village understands that this is a private easement. It would be up to the applicant and the private owners of that easement to try to work something out. It is between private property owners and not the Village.

Mr. Smith stated he has a ComEd pole right in his front yard. He knows it was mentioned about utility easement and he is not sure of any easement.

Chairman Spinelli said if there is sewer and utility poles there than there should be an easement.

Commissioner Sanderson stated if a line came down then they couldn't come onto their property to repair it.

Phil Cullin, 12995 Parker Road, said he is going to do the development of this property if it gets approved. He spent a lot of time down in Cook County achieves trying to figure this all out. When looking at the plats for the north and south half of lot 73 and there were iron stakes set at 33 feet. In regards to the flag lot, lots 1, 2, and 3 was basically a subdivision of lot 42. So lot 3 was a buildable lot so there was two separate buildable lots. As long as he has been building in Lemont they have never allowed to build on flag lot. They would have to reach an agreement with the other owners or else go into court and let a judge decided. The only private road he knows in Lemont is Ruffled Feathers and the Village does not plow that. The road that was public easement in 1880 was on the east end. He is going to go back to continue to research and so far what he knows is that it was never platted and it was not a recorded subdivision. Their assumption is if the Village paved the road and there is a sewer there then it is not a private road and that is up to them to prove it.

Mr. Johnson stated at a Village Board meeting it was brought up about this land and the private road as to why they are plowing it. The Village attorney at that time, John Antonopoulos, said it would be wiser for the Village to plow it for legal reasons and they continued to do so. He would have to search to find the minutes on that meeting.

Nick Orlando, 1151 McCarthy Road, said he is lot 2. When he bought his lot there was a house kiddy corner towards the back on lot 3 and that was a driveway in there. Mr. Brennan stated he didn't know about it, but he did. He stated he was approached by Mr. Brennan about purchasing it and when he agreed to buy that is when Mr. Brennan doubled the priced. As far as him putting up a home everything was given a variance. The Fire Department was against it because there is only eight feet between the two roofs. Mr. Orlando then showed the Commission a picture of what was proposed. He said Mr. Brennan would park on his property and they would have to call the police. He has pictures of what was proposed and what was built. The applicant had his access to the property through lot 3 but instead he built a small home and land locked himself.

Commissioner Sanderson stated the applicant has a problem and he is gearing up to solve that problem. At this point the applicant is land locked whether he knew it or not.

Mr. Orlando said what he is trying to show is that if you grant him the variations there could be problems down the road.

Commissioner Sanderson stated none of the drawings that he is showing are stamped drawing so it is hard to take it into account right now.

Maureen Orlando, 1151 McCarthy Road said they are not trying to rehash what happened. They just want the future for their neighborhood to stay as quaint and small as it has been. This man wants to build more and more and squish them in there. She

does not deny him to build his one house there on lot 43, but do not give him any more variances.

Mr. Brennan stated lot 3 did meet all the requirements for getting a building permit there. He can produce the correct plans and not the pictures that Mr. Orlando is showing. When he bought the property he bought two lots not one lot. He applied for a permit and built on lot 3 and met all the requirements set by the Village of Lemont. He said Mr. Orlando has said lies here tonight. He stated that he has tried to sell him the lot at double the price which he never did. He takes offense at what he is saying because it is not correct. He is not sure what pictures he is showing but he can provide plans for that lot. In regards to the lot that is in question tonight, he pays taxes on the property just like the neighbors. There is a road there that he has been using and he would like to develop the property.

Chairman Spinelli asked if there was anyone else in the audience that wanted to speak in regards to this case. None responded. He asked if any of the Commissioners had any further questions for the applicant. None responded. He then called for a motion to close the public hearing.

Commissioner Maher made a motion, seconded by Commissioner Sanderson to close the public hearing for Case 16-03. A voice vote was taken:

Ayes: All

Nays: None

Motion passed

Plan Commission Discussion

Commissioner Sanderson said they had talked earlier about redevelopment and things might have gotten misunderstood. There are no plans to purchase someone's house or wanting to knock down someone's house. He understands that the neighbors are happy with well. He has well himself and he likes it also. However, from a fire protection standpoint they want to have a way to protect them. That discussion didn't have anything to do with knocking houses down. The conversation that came up is if someone started buying those lots and they wanted to redevelop it what are they going to do. Part of their job being on a Planning Commission is to think ahead and some of the discussion tonight is just what they do. He stated that they understand that they have a neighborhood and they don't want cars zipping down there. Unfortunately, there are some rights and him owning that lot he wants to develop is one. When he thinks about the lots size, the variance it is only 3%. The variances are not unheard of for subdividing these two lots. The biggest issue is the road and who has rights to it. That is not the issue to decide tonight though. A lot of the discussion was over this road tonight and that his not his issue to debate. The two lots are going to wider than some of the homes across the street.

Commissioner Maher stated they are voting on four things tonight. One is well compared to city water. The other are lot size, lot width and parkway requirement. The applicant is also asking for a waiver to construct sidewalks.

Commissioner Sanderson said the applicant stated tonight that he is willing to put the sidewalk in or make the contribution.

Commissioner Zolecki stated in regards to the road issue, it should be resolved before it comes before them. At the same time, it is the applicant's right to file for this variance and he gets the reason why. There is a little discrepancy as to whether to put the sidewalks in or make a contribution. For him the variance on lot width and size, even though they are minor, they are still a variance. Those are the older historical lots and there has to be something said about the depth when compared to the width. Based on that, he does have an issue with this subdivide. If they want to develop it as a single home that is their right.

Commissioner Sanderson said the only thing he will say about these lots was they were originally on septic which went away when the sewer got put in. He understands that these lots are part of the character of Lemont, but he does not feel that they would see those lots today. This is an infill district, so by dividing the lot it fits in with the plan.

Commissioner McGleam asked what type of road easement would the applicant need to build on that lot.

Commissioner Sanderson stated unless he buys land he has to prove that they have been using that road to access their lot. He is not speaking legally but it is his understanding.

Chairman Spinelli said it will come down to what the Village needs for a public road.

Commissioner McGleam asked if the applicant needs to get access from lots 73, 74, and 75.

Chairman Spinelli said either way the applicant is responsible for getting access to his property whether it is one lot or two lots.

Chairman Spinelli asked if there were any further questions. He then called for a recommendation.

Plan Commissioner Recommendation

Commissioner Maher made a motion, seconded by Commissioner Sanderson to recommend to the Mayor and Village Board approval of the variation to allow the properties to remain on well water as opposed to using city water. A roll call vote was taken:

Ayes: Sanderson, Spinelli

Nays: Maher, McGleam, Kwasneski, Zolecki

Motion denied

Commissioner Maher made a motion, seconded by Commissioner Sanderson to recommend to the Mayor and Village Board approval of the variation for lot size and width. A roll call vote was taken:

Ayes: Maher, Sanderson, Spinelli

Nays: McGleam, Kwasneski, Zolecki

Motion denied

Commissioner Maher made a motion, seconded by Commissioner Sanderson to recommend to the Mayor and Village Board approval of the variation to allow for waiver to construct sidewalks. A roll call vote was taken:

Ayes:

Nays: Maher, Sanderson, McGleam, Kwasneski, Zolecki, Spinelli

Motion denied

Mrs. Valone stated she just wants to comment that the Village can no way rule on the access to this road. That needs to be done through private easements or through the court. The Village is not at this time proposing any sort of reaching out for a dedicated easement from the property owners. That discussion is really not appropriate for this Commission and is more of a policy issue that has to be made by the Village Board and there has been no talks of that. There has been no plan for any sort of Village request for any easement along this road or utility. In regards to the water utilities, just like the road easements, the Village does not have a plan for any type of engagement in bringing utilities there at this current time. Because of this case it has been brought up that it is an issue that the Village, Fire Protection and some outside agencies need to discuss and have a developable future plan for. They do not have that plan right now and it will be something that they will work on in the future.

Commissioner Kwasneski made a motion, seconded by Commissioner McGleam to authorize the Chairman to approve the Findings of Fact for Case 16-03 as prepared by staff. A voice vote was taken:

Ayes: All

Nays: None

Motion passed

IV. ACTION ITEMS

None

V. GENERAL DISCUSSION

None

VI. AUDIENCE PARTICIPATION



Village of Lemont
Planning & Economic Development Department

418 Main Street · Lemont, Illinois 60439
phone 630-257-1595 · fax 630-257-1598

TO: Committee of the Whole
FROM: Charity Jones, Planning & Economic Development Director
SUBJECT: Class 6b request – 16548 New Avenue
DATE: April 14, 2016

CLASS 6B PROGRAM DESCRIPTION

The Cook County Assessor's office offers the Class 6b program to attract new industry, stimulate industrial expansion, and increase employment opportunities throughout the county. The 6b classification allows industrial property to be assessed at 10% of market value for 10 years, 15% in the 11th year, and 20% in the 12th year of the classification, rather than at the standard 25%. To qualify for the program, a property must be (1) used primarily for industrial purposes and (2) be new construction, a substantial rehabilitation of an existing industrial site, or a substantial re-occupancy of an abandoned building. The 6b eligibility bulletin states a municipality must pass an ordinance or resolution that it consents and supports the 6b tax classification and that "it finds Class 6b necessary for development to occur on the subject property." Otherwise, a property is not eligible to qualify for the classification.

REQUEST SUMMARY

Subject Property. The subject site is approximately 8.3 acres at 16548 New Avenue. It is located approximately one quarter mile from the Cook/Will county boundary. Currently the site is improved with a single-family residential home and four accessory buildings. The property is unincorporated and adjacent to the Village by the Public Works site, located west of the subject property. The 2015 property taxes on the subject site were \$4,491.27.

Proposed Business. Currently the applicant is in business with his brother at a location four miles west of the subject site. The companies are separating; of the current 130 employees, approximately 85 are leaving to join the new venture and the remainder are staying at the current location/business. Although there will be 85 total employees at the new company, the majority are drivers who are out of the area most of the day on 12 hour shifts; 12 office staff and 6 mechanic shop employees are on site full-time. The business will operate 24 hours a day.

The Proposed Development. The applicant is the contract purchaser of the subject property. If granted the Class 6b incentive, the applicant intends to construct a 25,000 sf facility that includes 14,000 sf of office space and 11,000 sf of service and fueling area for the company's fuel trucks. The plans for the remainder of the site include employee and visitor parking, as well as outdoor parking for 56 company fuel trucks. The subject property under contract by the applicant and the purchase price is \$450,000; the estimated cost of the proposed development is \$1.5 million.

ANALYSIS

Demonstrated Need for the Incentive. Since this application is for a new development of a previously non-industrial site, the applicant focuses his demonstration of need not on whether the business could be profitable without the 6b incentive but whether the subject site could be competitive against other potential locations without the 6b incentive. Construction costs are similar throughout the greater Chicago area. The purchase price of the subject site is approximately \$54,000 / acre, which is lower than the observed asking price of several other land sites currently listed on loopnet.com. However without the class 6b incentive, property taxes on a per square foot basis would be substantially higher on this site than other similar Will County properties (see applicant's submittal, Projected Tax Consequences section). With the class 6b incentive, property taxes would be comparable to other Will County properties.

Consistency with Lemont 2030. The subject site is within the Industrial future land use category of Lemont 2030. It is not within one of the plan's nine identified economic activity centers, which are intended to be existing or potential future hubs of business activity. The proposed business is within the Transportation and Warehousing sector, which is a Lemont 2030 preservation industry. Lemont 2030 states that the Village should seek "retention and success of existing businesses and limited attraction of new businesses in the preservation target industry sectors" (Lemont 2030, p.28). Additionally, the Lemont Target Industries Report recommends that the Village limit any incentives or other business attractions efforts to businesses within the Transportation & Warehousing sector that: include ancillary services, provide higher ratios of employment than simply a warehouse or freight terminal; are barge / water transportation related; and/or buildings and sites with exceptional design/aesthetics. The proposed use does not provide a higher than average employment ratio but does include ancillary services. The proposed building is attractive and above average site design or aesthetics could be secured during annexation and zoning entitlement.

Further, Lemont 2030 recommends the Village "should seek to increase our total acreage of industrial land use through annexation when the areas of annexation are adjacent to existing industrial/manufacturing areas and such zoning will not create a conflict with existing residential development" (Lemont 2030, p.34). The property is an annexation site; it is adjacent to the Public Works facility and across the street from a vacant industrial property. It is also immediately adjacent to unincorporated residential lots, but

CONCLUSION

Although the applicant has not demonstrated that an incentive is necessary for the proposed development to be financially feasible, the applicant has demonstrated that

the subject site is likely not competitive when measured against other similar available properties outside Cook County. The proposed development represents significant construction/development investment, substantially raises the property value of the subject site, and brings a successful business to the village. If the Board wishes to incentivize this type of development in this area, staff recommends approval of the Class 6b request. While the proposed building is very attractive, staff also requests that the applicant commit to exceeding minimum Village standards for site landscaping and screening, given the 24 hour nature of the business.

ATTACHMENTS

1. Class 6b application package



Elliott & Associates
PROPERTY TAX ATTORNEYS

1430 Lee Street
Des Plaines, IL 60018

Main: 847.298.8300
Fax: 847.298.8388
www.elliottlaw.com

March 14, 2016

Lemont City Hall
Planning and Economic Development Department
Attn: Charity Jones
418 Main Street
Lemont, IL 60439

Matter #: 36005-001
Property Address: 16548 New Avenue, Lemont, IL
PINS: 22-30-101-036-0000
Township: Lemont

Dear Ms. Jones:

I am writing to request that the Village of Lemont pass a resolution supporting the granting of a Class 6b Property Tax Incentive for the property located at 16548 New Avenue, Lemont, IL ("subject property"). The subject property is identified by PIN 22-30-101-036-0000. Please find enclosed a copy of the Class 6b Eligibility Application that we will be filed with the Cook County Assessor.

My client, J.P. McMahon Properties, LLC ("Applicant"), has entered into a sales contract with the current owner of the subject property for a purchase price of \$450,000. This sales contract is contingent upon the Village of Lemont passing a Village resolution in support of a Class 6b tax incentive for the subject property. If the Village passes the Class 6b resolution, the Applicant will purchase the subject property, request that the property be rezoned, demolish the single family home that is currently on the subject property, and construct a 2 story building that will measure approximately 14,000 square feet with an attached single story, 6 bay garage that will measure approximately 11,000 square feet, for a total building size of 25,000 square feet. The estimated cost of construction is \$1,500,000. Please note that the purchase and the construction of this building are not economically feasible without the Class 6b tax incentive and as such are contingent upon Buyer's ability to secure a resolution from the village in support of the 6b for this location.

New Construction

Applicant needs to build a brand new, 25,000 square foot building on the subject's current site that measures approximately 367,210 square feet. The estimated cost of construction for this development is \$1,500,000 and financing arrangements have already been approved, making this a viable project. They are considering this site for construction; however this site will not be economically feasible without the Class 6b Property Tax Incentive.

If completed, the new development will consist of a two story building measuring approximately 14,000 square foot to be used as office space for Applicant's business and an attached single story, 6 bay garage that will measure approximately 11,000 square feet, for a total building size of 25,000 square feet. (See attached site plan.) If a resolution supporting the granting of the Class 6b incentive is approved, the construction of this building would commence in May, 2016 and would be completed in November/December, 2016. Once completed, the building will be occupied by J.P. McMahon Properties, LLC or other entity owned by James McMahon.

James McMahon

James McMahon's core business will be trucking and fuel distribution. The business will specialize in transporting fuel from one destination to another. Once construction is completed, the subject property will be used as the business's headquarters as well as warehousing trucks and equipment when not in use. Also, fuel will be stored on-site for use by James McMahon's trucks.

The company will transport fuel to some of the region's biggest fuel retailers in Illinois and Northwest Indiana, such as Citgo, Mobil, Phillips 66, BP, Clark, Shell and Marathon.

If the Class 6b is granted and Jim McMahon moves his company into the subject property, the company will have 80 full time employees and 5 part time employees with plans to add at least 10 additional employees in the first year for a total of 95 employees with further growth in the future. The company will use its best efforts to hire future employees that are residents of the Village of Lemont. The money saved by granting the Class 6b tax incentive will help the company to have the funds needed for to hire new employees and to grow at this new location.

In addition to the employees, the excavation and construction work to be completed at the subject site will create many jobs. Furthermore, it is expected that the individuals that fill their positions created by this new business will patronize other Lemont businesses such as restaurants and stores during their time in the area, further benefiting the Lemont community.

The sole owner of "J.P. McMahon" is James P. McMahon. James is currently part owner of McMahon Transport Group, LLC, which is a successful trucking company that has specialized in fuel distribution for over 25 years. McMahon Transport Group, LLC is a family owned and operated business. Please see the attached income tax statements that show that the gross income for said business has grown from \$9,798,596 in 2011 to \$16,557,164 in 2014. Additionally, please note that there was an increase in the number of employees from about 35 employees to about 85 employees between 2009 and 2014. This trucking facility is located at 14715 New Avenue, Lockport, IL in Will County and the 2014 taxes were \$17,573. Please note that the family is dissolving this business and James P. McMahon is in the process of starting his own business which is the business that will be located at this site.

We offer the above as evidence that the Applicant has the business experience and financial ability to open and operate the proposed trucking facility and fuel distribution business at the subject's location in a profitable and timely manner that will economically enhance the Lemont property. Therefore, this proposed development will be economically beneficial to the Village of Lemont. However, given the low profit margins in this type of business and the high start up costs, the 6b incentive is necessary to make this project viable.

Current and Potential Taxes

The property taxes for the subject property as a single family home were \$8,166 in 2014 and are scheduled to be about \$5,100 for 2015. If a Class 6b property tax incentive is granted and the property is developed as planned, the projected property taxes for the subject property based on a projected fair market value of \$2,000,000, using the 2014 tax rate and equalization factor, would be approximately \$45,300 per year, a 554% increase in tax revenue over the 2014 taxes of \$8,166. Using the same \$2,000,000 fair market value, 2014 tax rate and equalization factor, the projected property taxes for the completed development without the 6b incentive would be more than double or approximately \$113,195 per year, making this project not viable.

As indicated above, Applicant's purchase and new construction at the subject's location is not economically feasible without the Class 6b tax incentive. Therefore, without the Class 6b tax incentive, Applicant will need to consider other options such as remaining in Will County or moving to Indiana, where taxes would be on par with taxes at this location with the class 6b incentive, or another suburb in Cook County that will approve of the class 6b incentive. Please note that the subject property would generate 554% more taxes if it were purchased and redeveloped as planned by Applicant as opposed to its current use.

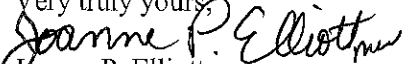
Justification for Class 6b

We understand that the Village Board has been pro business and recognizes that the class 6b incentive program is one of the few economic tools available to help Cook County attract and maintain industrial property owners. By assessing class 6b properties at an average equalized assessment of about 28% (10% times our average state equalizer of 2.8) these properties are on par with the equalized assessment of 33% (33% times an average state equalizer of 1) applied to the industrial properties in the rest of the counties in the state of Illinois.

If the Class 6b is granted, the tax savings will be used to fund the construction of the new industrial building, which will greatly enhance the property value and eliminate the current eye sore at this location. Applicant plans on building a beautiful well-landscaped corporate campus if the 6b is granted. The 6b tax savings will also fund the marketing efforts for the business which will create more jobs as the business grows.

We request you grant a resolution in support of a Class 6b Property Tax Incentive for the above referenced site.

Thank you for your consideration. If you have any additional questions or concerns please do not hesitate to contact me.

Very truly yours,

Joanne P. Elliott
JPE/mw
Enclosures

**ACKNOWLEDGEMENT OF RECEIPT OF WRITTEN REQUEST FOR CLASS 6(b)
RESOLUTION**

Signature on behalf of the Village of Lemont

Date

**CLASS 6B ELIGIBILITY
APPLICATION & LIVING
WAGE AFFIDAVIT**

COOK COUNTY ASSESSOR
JOSEPH BERRIOS



COOK COUNTY ASSESSOR'S OFFICE
118 NORTH CLARK STREET, CHICAGO, IL 60602
PHONE: 312.443.7550 FAX: 312.603.6584
WWW.COOKCOUNTYASSESSOR.COM

CLASS 6B
ELIGIBILITY APPLICATION

Carefully review the Class 6B Eligibility Bulletin before completing this Application. For assistance, please contact the Assessor's Office, Development Incentives Department (312) 603-7529. This application, a *filing fee of \$500.00*, and supporting documentation (*except drawings and surveys*) must be filed as follows:

This application must be filed **PRIOR TO** the commencement of New Construction or **PRIOR TO** the commencement of Substantial Rehabilitation Activities or **PRIOR TO** the commencement of Reoccupation of Abandoned Property.

Applicant Information

Name: J.P. McMahon Properties, LLC Telephone: (630) 878-9014
Address: 350 Blackstone Avenue
City: LaGrange State: IL Zip Code: 60525

Contact Person (if different than the Applicant)

Name: Joanne P. Elliott Telephone: (847) 298-8300
Address: C/O Elliott & Associates , 1430 Lee Street
City: Des Plaines State: IL Zip Code: 60018
Email: Joanne@elliottlaw.com

Property Description (per PIN)

If you are applying for more than three different PINs, please submit the additional PIN information in an attachment.

Street Address: (1) 16548 New Avenue
Permanent Real Estate Index Number: 22-30-101-036-0000
(2) _____
Permanent Real Estate Index Number: _____
(3) _____
Permanent Real Estate Index Number: _____
City: Lemont State: IL Zip Code: 60439
Township: Lemont Existing Class: 2-03

Attach legal description, site dimensions and square footage and building dimensions and square footage.

Identification of Person Having an Interest in the Property

Attach a complete list of all owners, developers, occupants and other interested parties (*including all beneficial owners of a land trust*) identified by names and addresses, and the nature and extent of their interest.

Industrial Use

Attach a detail description of the precise nature and extent of the intended use of the subject property, specifying in the case of the multiple uses the relative percentages of each use.

Include copies of materials, which explain the occupant's business, including corporate letterhead, brochures, advertising material, leases, photographs, etc.

Nature of Development

Indicate nature of proposed development by checking the appropriate space:

- New Construction (Read and Complete Section A)
- Substantial Rehabilitation (Read and Complete Section A)
Incentive only applied to the market value attributable to the rehabilitation
- Occupation of Abandoned Property - No Special Circumstance
(Read and Complete Section B)
- Occupation of Abandoned Property - With Special Circumstance
(Read and Complete Section C)
- Occupation of Abandoned Property - (TEERM Supplemental Application)
(Read and Complete Section C)

SECTION A (NEW CONSTRUCTION/SUBSTANTIAL REHABILITATION)

If the proposed development consists of *New Construction* or *Substantial Rehabilitation*, provide the following information:

Estimated date of construction commencement (*excluding demolition, if any*): May 1st, 2016

Estimated date of construction completion: November 15th, 2016

Attach copies of the following:

1. Specific description of the proposed *New Construction* or *Substantial Rehabilitation*
2. Current Plat of Survey for subject property
3. 1st floor plan or schematic drawings
4. Building permits, wrecking permits and occupancy permits (*including date of issuance*)
5. Complete description of the cost and extent of the *Substantial Rehabilitation* or *New Construction* (*including such items as contracts, itemized statements of all direct and indirect costs, contractor's affidavits, etc*)

SECTION B (ABANDONED PROPERTY WITH NO SPECIAL CIRCUMSTANCE)

If the proposed development consists of the reoccupation of abandoned property, purchased for value, complete (1) and (2) below:

1. Was the subject property vacant and unused for at least 24 continuous months prior to the purchase for value?

YES NO

When and by whom was the subject property last occupied prior to the purchase for value?

Attach copies of the following documents:

- (a) Sworn statements from person having personal knowledge attesting to the fact and the duration of vacancy and abandonment
 - (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of such vacancy
2. Application must be made to the Assessor prior to occupation:

Estimated date of reoccupation: _____
Date of Purchase: _____
Name of purchaser: _____
Name of seller: _____
Relationship of purchaser to seller: _____

Attach copies of the following documents:

- (a) Sale Contract
- (b) Closing Statement
- (c) Recorded Deed
- (d) Assignment of Beneficial Interest
- (e) Real Estate Transfer Declaration

SECTION C (SPECIAL CIRCUMSTANCES)

If the applicant is seeking special circumstances to establish that the property was abandoned for purposes of the Incentive where there was a **purchase for value**, but the period of *abandonment prior to purchase was less than 24 months*, complete section (1).

If the applicant is seeking special circumstances to establish that the property was abandoned for purposes of the Incentive where there was **no purchase for value**, but the period of **abandonment prior to the application 24 continuous months or greater**, complete section (2).

If the applicant is seeking special circumstances to establish that the property was abandoned for purposes of the Incentive where there was **no purchase for value**, but the period of **abandonment prior to the application was greater than 12 continuous months and less than 24 continuous month**, complete section (2) and the **TEERM Supplemental Application**.

1. How long was the period of abandonment prior to the purchase for value? _____

When and by whom was the subject property last occupied prior to the purchase for value?

Attach copies of the following documents:

- (a) Sworn statements from persons having personal knowledge attesting to the fact and the duration of the vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of vacancy
- (c) Include the finding of special circumstances supporting "abandonment" as determined by the municipality, or the County Board, if located in an unincorporated area. *Also include the ordinance or resolution from the Board of Commissioners of Cook County stating its approval for less than 24-month abandonment period.*

Application must be made to the Assessor prior to the commencement of reoccupation of the abandoned property.

Estimated date of Reoccupation: _____
Date of purchase: _____
Name of purchaser: _____
Name of seller: _____
Relationship of purchaser to seller: _____

Attach copies of the following documents:

- (a) Sale Contract
- (b) Closing Statement
- (c) Recorded Deed
- (d) Assignment of Beneficial Interest
- (e) Real Estate Transfer Declaration

2. How long has the subject property been unused?

- 24 or greater continuous months (*Eligible for Special Circumstance*)
- 12 continuous months but less than 24 continuous months (*Eligible for Special Circumstance under TEERM*) - **Complete TEERM Supplemental Application**
- Less than 12 continuous months (*Not Eligible for Special Circumstance*)

When and by whom was the subject property last occupied prior to the filing of this application?

Attach copies of the following documents:

- (a) Sworn statements from persons having personal knowledge attesting to the fact and the duration of the vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of vacancy
- (c) Include the finding of special circumstances supporting "abandonment" as determined by the municipality, or the County Board, if located in an unincorporated area. Also include the ordinance or resolution from the Board of Commissioners of Cook County stating its approval for lack of a purchase for value.

Application must be made to Assessor prior to the commencement of reoccupation of the abandoned property.

Estimated date of reoccupation: _____

TEERM SUPPLEMENTAL APPLICATION

(This form will ONLY be utilized for applicants who specifically elect for TEERM)

This supplemental eligibility application is for properties that have been abandoned (due to special circumstances) for at least 12 continuous months and less than 24 continuous months with no purchase taking place.

Under the TEERM Program, qualifying industrial real estate would be eligible for the Class 6B level of assessment from the date of substantial re-occupancy of the abandoned property. Properties receiving Class 6B will be assessed at 10% of market value for the first 10 years, 15% in the 11th year and 20% in the 12th year. The terms of this program are Not Renewable.

No applications will be taken after November 30, 2018.

I _____ applicant/representative hereby specifically elect to submit this **Supplemental Application** for the **TEERM** program.

Further affiant sayeth not.

Agent's Signature

Agent's Name & Title

Agent's Mailing Address

Agent's Telephone Number

Applicant's Name

Applicant's Mailing Address

Applicant's e-mail address

Subscribed and sworn before me this _____ day of _____, 20 _____

Signature of Notary Public

EMPLOYMENT OPPORTUNITIES

How many construction jobs will be created as a result of this development? 50

How many new permanent full-time and part-time employees do you now employ in Cook County?

Full-time: 0 Part-time: 0

How many new permanent full-time jobs will be created as a result of this proposed development?

80

How many new permanent full-time jobs will be created as a result of this proposed development?

5 PART

LOCAL APPROVAL

A certified copy of a resolution or ordinance from the municipality in which the real estate is located (or the County Board, if the real estate is located in an unincorporated area) should accompany this Application. The ordinance or resolution must expressly state that the municipality supports and consents to this Class 6B Application and that it finds Class 6B necessary for development to occur on the subject property. If a resolution is unavailable at the time the application is filed, a letter from the municipality or the County Board, as the case may be, stating that a resolution or ordinance supporting the incentive has been requested may be filed with this application instead. If the applicant is seeking to apply based on the reoccupation of abandoned property and will be seeking a finding of "special circumstances" from the municipality, in addition to obtaining a letter from the municipality confirming that a resolution or ordinance supporting the incentive has been requested, the applicant must file a letter from the County Board confirming that a resolution validating a municipal finding of special circumstances has been requested. If, at a later date, the municipality or the County Board denies the applicant's request for a resolution or ordinance, the applicant will be deemed ineligible for the Class 6B incentive, whether or not construction has begun. In all circumstances, the resolution must be submitted by the time the applicant files an "Incentive Appeal".

I, the undersigned, certify that I have read this Application and that the statements set forth in this Application and in the attachments hereto are true and correct, except as those matters stated to be on information and belief and as to such matters the undersigned certifies that he/she believes the same to be true.

[Signature]
Signature

1-27-16
Date

JAMES P. McMAHON
Print Name

PRINCIPAL
Title

INCENTIVES CLASS LIVING WAGE ORDINANCE AFFIDAVIT

James P. McMahon as agent for the applicant set forth below, who is seeking a classification incentive as referenced below, I do hereby state under oath as follows:

1. As the agent for the applicant set forth below, I have personal knowledge as to the facts stated herein.
2. The property identified by PIN(s) with commonly known address(es), listed in Exhibit A attached and herein incorporated, are/is the subject of a pending application renewal (circle as appropriate) for one of the following development incentives provided by the Code of Ordinances of Cook County, Chapter 74, Article II, Division 2, The Cook County Real Property Assessment Classification Ordinance, Sec.74-60 et seq., as amended:

Class 6B Class 8 (Industrial property) Class 9

3. I have reviewed the Code of Ordinances of Cook County, Chapter 34, Article IV, Division 1 and The Cook County Living Wage Ordinance, Sec. 34-127 et seq., as amended (the "Ordinance"), and certify that the applicant is in compliance with the above referenced Cook County Living Wage Ordinance, due to one of the following options (check as appropriate):

Applicant is currently paying a living wage to its employees, as defined in the Ordinance.

OR

Applicant is not required to pay a living wage, pursuant to the Ordinance.

Further affidavit sayeth not.

[Signature]
Agent's Signature

James P. McMahon, ^{sole manager of} J.P. McMahon Properties, LLC
Agent's Name & Title

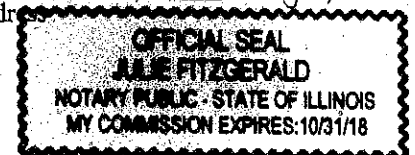
Jim@jpmgroup.com
Agent's Mailing Address

(630) 878-9014
Agent's Telephone Number

J.P. McMahon Properties, LLC
Applicant's Name

350 Blackstone, LaGrange, IL
Applicant's Mailing Address

Jim@jpmgroup.com
Applicant's e-mail address



Subscribed and sworn before me this 27th day of January, 20 16

[Signature]
Signature of Notary Public

ADDENDUM TO CLASS 6B ELIGIBILITY APPLICATION
FOR J.P. MCMAHON PROPERTIES, LLC
16548 NEW AVENUE, LEMONT, IL
PIN: 22-30-101-036-0000

Description of the Property

1. Legal Description

LOT 29 IN COUNTY CLERK'S DIVISION IN THE NORTHWEST ¼ OF SECTION 30, TOWNSHIP 37 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS EXCEPTING THEREFROM THE FOLLOWING DESCRIBED PARCEL: BEGINNING AT THE INTERSECTION OF THE WEST LINE OF SAID LOT 29 AND THE SOUTH LINE OF NEW AVENUE; THENCE NORTHEASTERLY ALONG THE SOUTH LINE OF SAID NEW AVENUE 230.46 FEET TO THE INTERSECTION OF A LINE THAT IS 200.0 FEET EAST OF PARALLEL TO THE WEST LINE OF SAID LOT 29; THENCE SOUTH ALONG SAID PARALLEL LINE 310.0 FEET; THENCE SOUTHWESTERLY 207.30 FEET TO A POINT ON THE WEST LINE OF SAID LOT 29 THAT IS 250.0 FEET SOUTH OF THE POINT OF BEGINNING.

Persons Having Interest in the Property

J.P. McMahon Properties, LLC will be the sole owner of the property. The sole manager of J.P. McMahon Properties, LLC is James P. McMahon, 350 Blackstone Avenue, LaGrange, IL 60525.

CURRENT SURVEY



Residential
Commercial
ALTA

Tel. 815 485-0446
Fax 815 485-0588

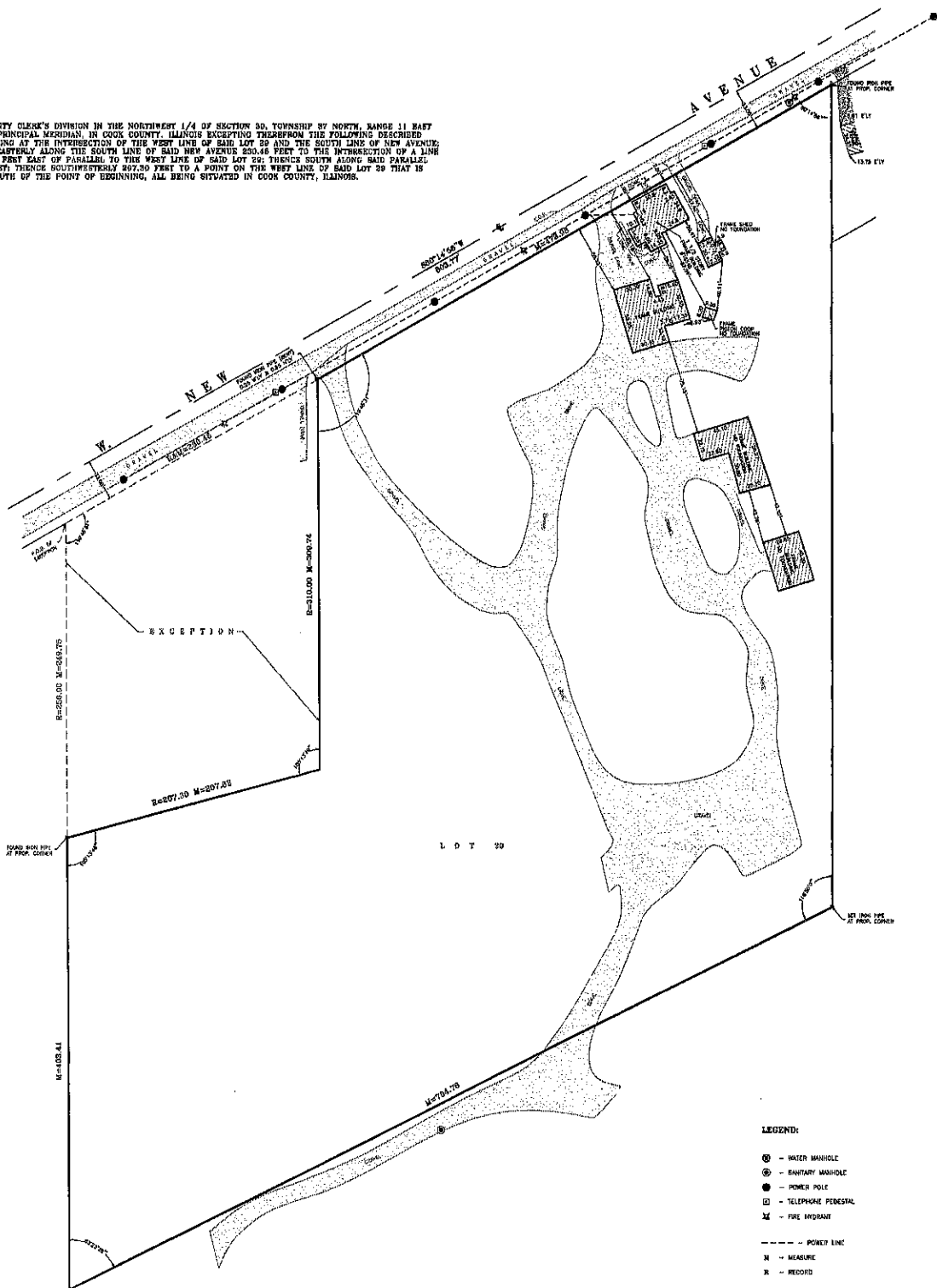
PLAT OF SURVEY

Studnicka and Associates, Ltd.

Topographical
Condensation
Site Plans

17001 Hans Road
Mokena, Illinois 60448

LOT 20 IN COUNTY CLERK'S DIVISION IN THE NORTHWEST 1/4 OF SECTION 05, TOWNSHIP 37 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS EXCEPTING THEREFROM THE FOLLOWING DESCRIBED PARCEL BEGINNING AT THE INTERSECTION OF THE WEST LINE OF SAID LOT 20 AND THE SOUTH LINE OF NEW AVENUE; THENCE NORTHEASTERLY ALONG THE SOUTH LINE OF SAID NEW AVENUE 200.48 FEET TO THE INTERSECTION OF A LINE THAT IS 206.00 FEET EAST OF PARALLEL TO THE WEST LINE OF SAID LOT 20; THENCE SOUTH ALONG SAID PARALLEL LINE 310.00 FEET; THENCE SOUTHWESTERLY 207.50 FEET TO A POINT ON THE WEST LINE OF SAID LOT 20 THAT IS 228.00 FEET SOUTH OF THE POINT OF BEGINNING, ALL BEING SITUATED IN COOK COUNTY, ILLINOIS.



Scale: 1" = 40 feet
Distances are marked in feet and decimals.
Drawn by: Tim Philo
Order No: 15-2-146
Compare all points before building by stake and at close report any difference.
No building lines, restrictions, or easements not shown herein, refer to adjacent, deed or ordinance.
Field work completed: 11/1/2013
Drawn by: S. L.
Proofed by: T.S.
Design Firm Registration # 194-00297

STATE OF ILLINOIS }
COUNTY OF ILL. } ss
Studnicka and Associates, Ltd., as Licensed Land Surveying
Geographers, does hereby certify that the professional
survey conforms to the current Illinois standards for
boundary survey.
Marius, L. March 18, A.D. 2014
by _____
License No. 3304 Expires 11/30/14



Property Lookup Report: Assessment Data from CCAO Database

Property Information

<u>Volume</u>	<u>PIN Number</u>	<u>Township</u>	<u>Tax Code</u>	<u>Neighborhood</u>
62	22-30-101-036-0000	Lemont	19002	10

Address: 16548 New Ave #none
Lemont

	<u>Prior Year</u>	<u>Current Year</u>	<u>Pass Information</u>
Land:	\$9,180	\$9,180	2015 Board of Review Certified
Improvement:	\$26,890	\$13,307	
Total:	\$36,070	\$22,487	

Major Class: 2-03	Partial Assessment: No	Landmark: No
Mult. Improvements: No	Proration Indicator: No	Open Space Property: No
Is a PY BOR case pending? Yes	Unique Status: No	

Land Sq. Feet: 367,210	Improvement Sq. Feet: 1,526
Apartments: 0	# Commercial Units:
# of Residences: 1.5 - 1.9	Building Use: Single Family

Land Information

<u>Record</u>	<u>Land Unit of Meas.</u>	<u>Land Unit Price</u>	<u>Land Depth</u>	<u>Land Depth Factor</u>	<u>Corner Factor Percent</u>	<u>Extra Corner Factor</u>	<u>Class</u>	<u>Proration Percentage</u>	<u>Eco. Level of Assess</u>	<u>Assmt</u>
1	SF	0.25	0.0	0.0	0.0	0.0	2-00	0.0	0.1	\$9,180

Improvement Information

<u>Record</u>	<u>Class</u>	<u>Reproduction Cost</u>	<u>Market Value</u>	<u>Age</u>	<u>Condition Of Unit</u>	<u>Eco. Level of Assess</u>	<u>Proration Percentage</u>	<u>Related Parcel</u>	<u>Assmt</u>	<u>Occupancy Factor</u>
2	2-03	\$133,071	\$133,071	143		0.1	0.0	0	\$13,307	N/A

Sale Information

<u>Sale Date</u>	<u>Sale Amount</u>	<u>Deed Type</u>	<u>Multiple Sale</u>
(No sale dates found)	\$350,000	1	No

Related Parcel Information

<u>PIN</u>	<u>Class</u>	<u>Land Assessment</u>	<u>Building Assessment</u>	<u>Total Assessment</u>	<u>Ownership Percent</u>	<u>Key PIN</u>
(No related PINs found)						

Appeal Information

(No appeals on file) Proposed AV Current AV

Residential Characteristics

Exterior Construction: Frame	Central Air Conditioning: No
Basement Description: Craw and Formal Rec. Room	# Full Baths: 1
Attic Description: Partial and Living Area	# Half Baths: 0
Garage Description: 1 Car Attached	# Fireplaces: 0

Property Lookup Report generated at 4:01 PM on 1/28/2016.

Elliott & Associates Attorneys, P.C. licenses assessment data from the Cook County Assessor's Office. The information contained in this report is a presentation of data obtained from from the Cook County Assessor and licensed by Elliott & Associates Attorneys, P.C.

SITE PLAN



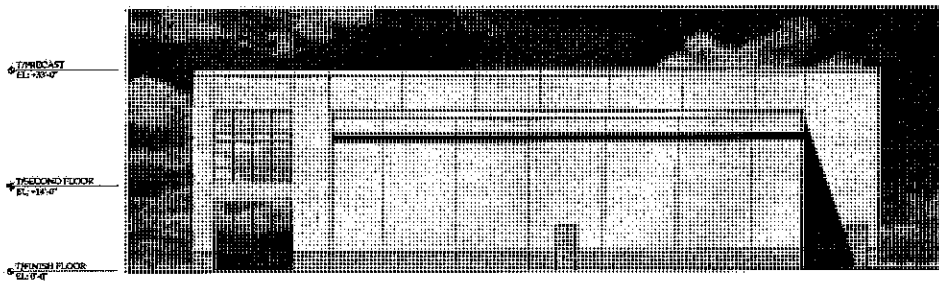
NORTH ELEVATION:
0 4 8 16 FEET



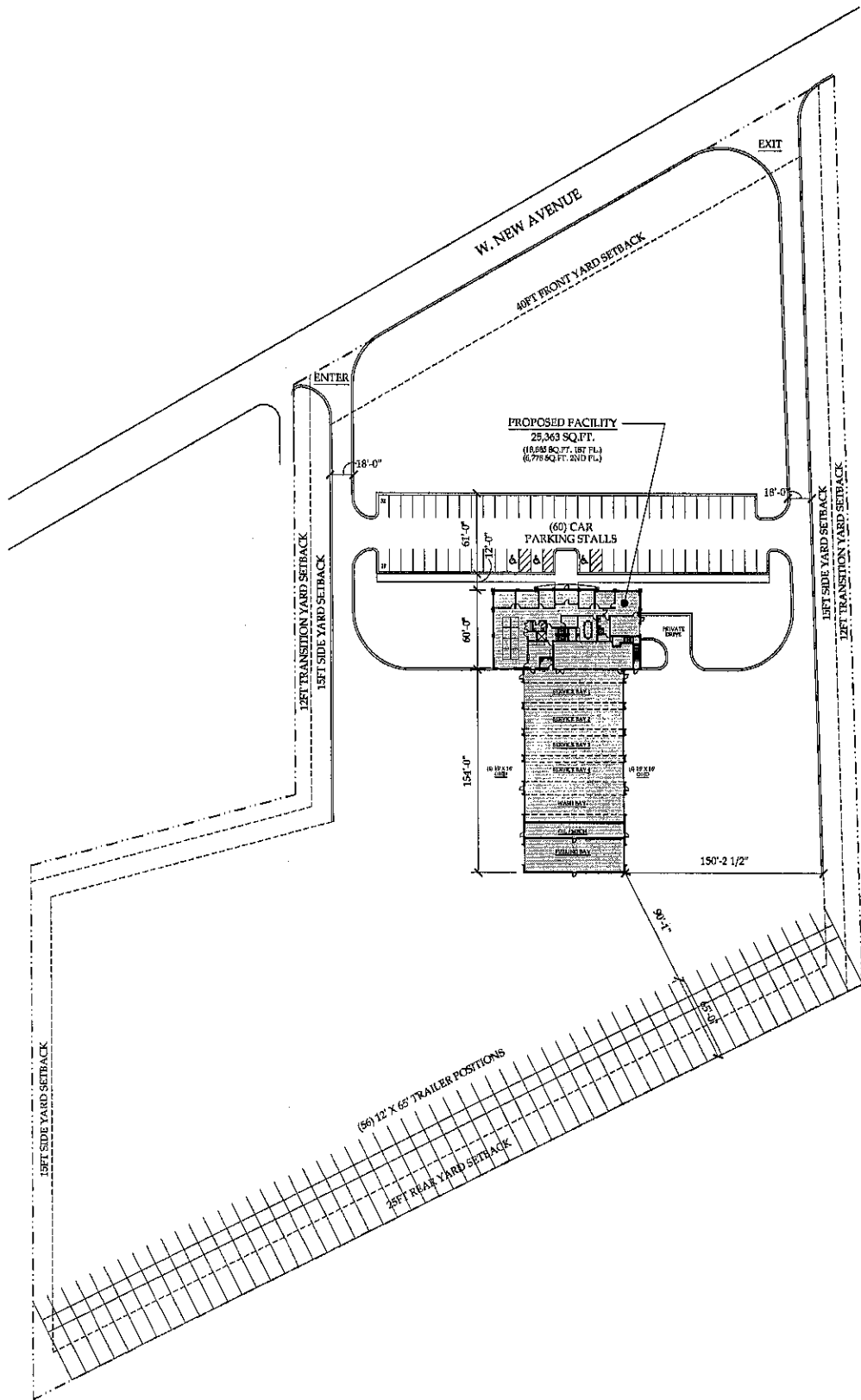
WEST ELEVATION:
0 4 8 16 FEET



EAST ELEVATION:
0 4 8 16 FEET

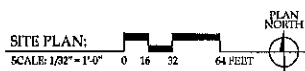


SOUTH ELEVATION:
0 4 8 16 FEET



DATA:

SITE AREA:	363,222 SQ.FT.
	8.33 ACRES
BUILDING AREA (GROSS):	25,363 SQ.FT.
DRIVE-IN-DOORS:	12 DOORS
TRAILER POSITIONS:	56 POSITIONS
CAR PARKING:	60 CARS
CLEAR HEIGHT:	20 FEET
F.A.R.:	.06



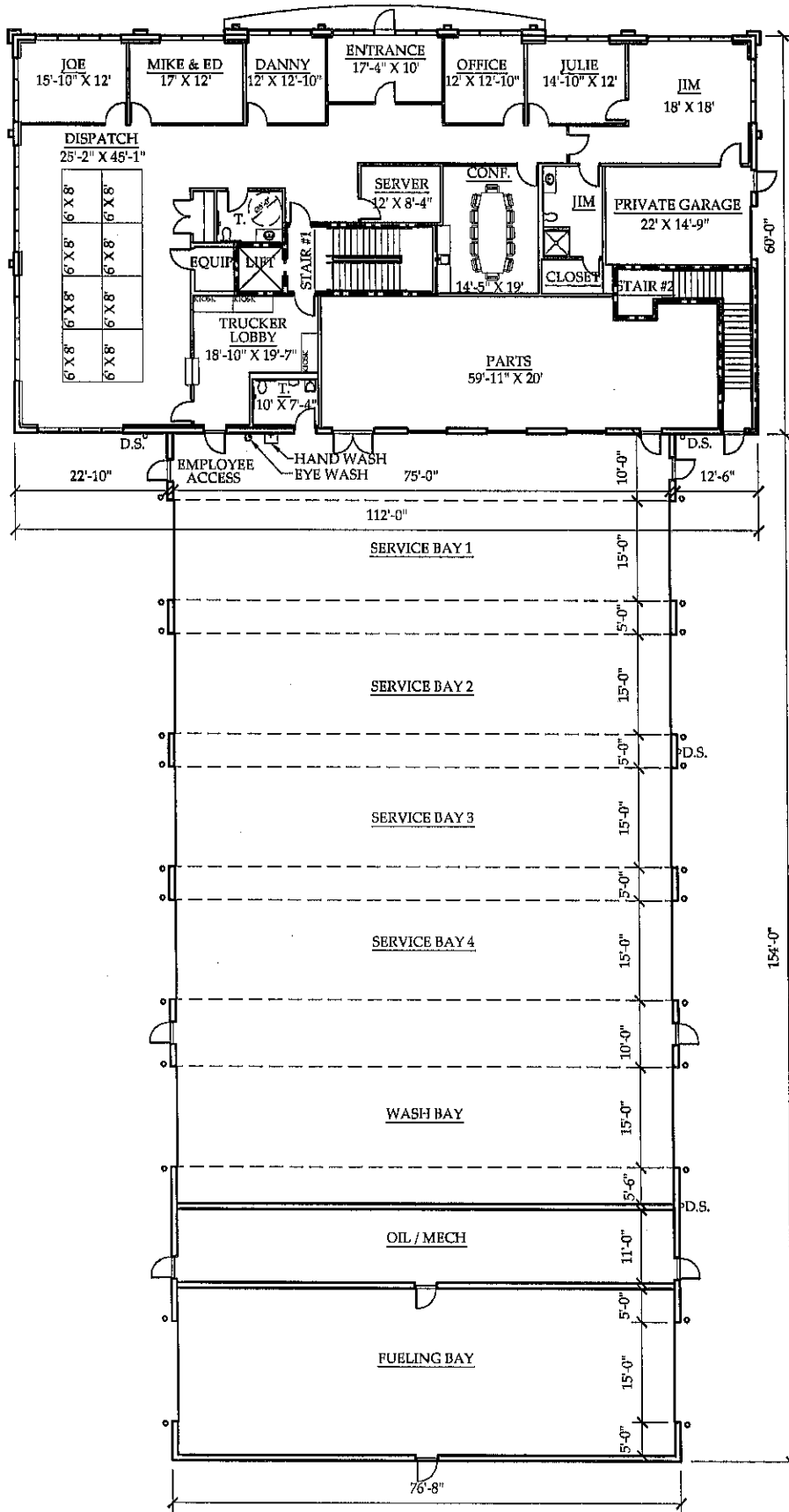
PROPOSED FACILITY

16548 NEW AVENUE - LEMONT, ILLINOIS

DECEMBER 7, 2015 #15083

© CORNERSTONE ARCHITECTS LTD. 2015





GROUND FLOOR
BUILDING PLAN:

SCALE: 1/16" = 1'-0"



PROPOSED FACILITY

16548 NEW AVENUE - LEMONT, ILLINOIS

DECEMBER 7, 2015 #15083

©CORNERSTONE ARCHITECTS LTD. 2015



MARKETING
MATERIALS FOR
MCMAHON
TRANSPORT GROUP,
LLC

(EXISTING/PRIOR COMPANY THAT IS BEING DISSOLVED)



LLC FILE DETAIL REPORT

Entity Name	MCMAHON TRANSPORT GROUP, LLC	File Number	02786915
Status	ACTIVE	On	02/18/2015
Entity Type	LLC	Type of LLC	Domestic
File Date	03/26/2009	Jurisdiction	IL
Agent Name	MARK MLYMAN	Agent Change Date	04/17/2012
Agent Street Address	175 W JACKSON BLVD STE 240	Principal Office	14715 NEW AVENUE LOCKPORT, IL 60441
Agent City	CHICAGO	Management Type	MBR View
Agent Zip	60604	Duration	12/31/2050
Annual Report Filing Date	00/00/0000	For Year	2016
Series Name	NOT AUTHORIZED TO ESTABLISH SERIES		

[Return to the Search Screen](#)

[Purchase Certificate of Good Standing](#)

(One Certificate per Transaction)

Jesse White
SECRETARY OF STATE



LLC MEMBERS

Entity Name	MCMAHON TRANSPORT GROUP, LLC	File Number	02786915
Name	Address		
MCMAHON, JAMES P	14715 NEW AVE, LOCKPORT, IL - 60441		
MCMAHON, JOHN L	14715 NEW AVE, LOCKPORT, IL - 60441		

Close

[BACK TO CYBERDRIVEILLINOIS.COM HOME PAGE](#)

Making safe, on-time, spill-free deliveries by combining cutting-edge technology with superior space management strategies.



- > Home
- > Who We Are
- > Our Service Area
- > Commitment to Safety
- > Digital Fuel Solutions
- > Contact Us

Accuracy
+ Safety
+ Integrity

= A Better Haul

Welcome to McMahon Transport Group. By utilizing **cutting-edge technology** and **superior space-management strategies**, we ensure **safe, on-time, spill-free deliveries** throughout Chicagoland and Northwest Indiana.





- > Home
- > Who We Are
- > Our Service Area
- > Commitment to Safety
- > Digital Fuel Solutions
- > Contact Us

Get To Know McMahon

- We've been providing **best-in-class fuel hauling services** to distributors and retailers throughout Chicagoland and Northwest Indiana for nearly a quarter-century.
- We're family owned and operated.
- We're passionate about providing superior customer service.
- Our employees work tirelessly to form business relationships that are second to none—and beneficial to both parties.
- We strive to have the **best-maintained fleet** and **safest drivers** on the road.
- We employ a number of efficiencies—like our proprietary [Digital Fuel Solutions](#) system—that are designed to help you **save more money** in the long run.



In Illinois and Indiana, McMahon is your best choice for transporting:



- Gasoline
- Diesel
- Bio Fuels
- Jet Fuel
- Racing Fuels
- Kerosene

Making safe, on-time, spill-free deliveries by combining cutting-edge technology with superior space management strategies.



- > Home
- > Who We Are
- > **Our Service Area**
- > Commitment to Safety
- > Digital Fuel Solutions
- > Contact Us

Our Service Area

We have been serving fuel distributors and retailers in Illinois and Indiana for nearly a quarter-century.

We deliver to some of the region's biggest fuel retailers:





- > Home
- > Who We Are
- > Our Service Area
- > **Commitment to Safety**
- > Digital Fuel Solutions
- > Contact Us

Our Commitment to Safety

- When it comes to safety, nobody tops McMahon. Nobody.
- Our employees are routinely trained in the latest safety best practices.
- Safety is the first issue discussed at our monthly driver meetings.
- In a recent **management and safety perception survey** conducted by our insurance carrier, McMahon employees gave us **outstanding marks** across the board in the areas of **safety practices, management responsiveness** and **safety education**.

- McMahon scored higher in this survey than any other company in the United States!





- > Home
- > Who We Are
- > Our Service Area
- > Commitment to Safety
- > Digital Fuel Solutions
- > Contact Us

Digital Fuel Solutions

Our **proprietary, web-based system** allows distributors and gas station owners to track the entire process online, with ease

- **Generates perfect deliveries** with exact gallons and delivery times for thousands of stations
- **Automatically balances your fuel inventories** based on predetermined levels set by the customer

Benefits for distributors:

- View gallons and manifest numbers for every delivery via a user-friendly, web-based interface
- Stop deliveries to delinquent accounts with one click
- Generate any report with ease
- Generate loads for any station in seconds (exact times, gallons, and more)

No other fuel hauler in Chicago can generate deliveries for gas stations with the accuracy of McMahon Transport Group.

Benefits for station owners:

- Check delivery status on the Web
- Easily retrieve reports
- Place fuel orders online

All of our trucks are equipped with Symbol handheld computers and Zebra printers, making McMahon the only gasoline hauler in Chicago to provide this service. In fact, the only reason our drivers need to carry a pen is to sign their manifests.

- **Eliminate billing errors** caused by poor handwriting
- **No more "he said/she said" scenarios.**

To learn more about Digital Fuel Solutions, [click here](#)





- > Home
- > Who We Are
- > Our Service Area
- > Commitment to Safety
- > Digital Fuel Solutions
- > Contact Us

How can we help you?

Let's meet to discuss how McMahon Transport Group can make your job easier and benefit your bottom line.

Contact us today with questions or to schedule a meeting at your convenience

Phone: 815-834-0000 (please ask to speak with John L. McMahon or James P. McMahon)

Email: jim@mcmahontransport.com

Fax: 815-834-0001

Address:
McMahon Transport Group
14715 New Avenue
Lockport, IL 60441



**TAX RETURNS FOR
MCMAHON
TRANSPORT GROUP,
LLC**

(EXISTING/PRIOR COMPANY THAT IS BEING DISSOLVED)

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2011, or tax year beginning _____, 2011,
ending _____, 20 _____.
▶ See separate instructions.

OMB No. 1545-0099

2011

A Principal business activity Trucking	Print or type.	Name of partnership McMahon Transport Group, LLC	D Employer identification number ██████████
B Principal product or service Gasoline		Number, street, and room or suite number. If a P.O. box, see the instructions. 14715 New Ave	E Date business started 05/01/09
C Business code number 484200		City or town State ZIP code Lockport IL 60441	F Total assets (see Instrs) \$ 2,172,711.

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (6) Technical termination — also check (1) or (2)

H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year . . . ▶ _____ 2

J Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

INCOME	1 a Merchant card and third-party payments (including amounts reported on Form(s) 1099-K). For 2011, enter -0-	1 a	0.
	b Gross receipts or sales not reported on line 1a (see instructions)	1 b	9,798,596.
	c Total. Add lines 1a and 1b	1 c	9,798,596.
	d Returns and allowances plus any other adjustments to line 1a (see inst)	1 d	
	e Subtract line 1d from line 1c	1 e	9,798,596.
	2 Cost of goods sold (attach Form 1125-A)	2	
	3 Gross profit. Subtract line 2 from line 1e	3	9,798,596.
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4	
5 Net farm profit (loss) (attach Schedule F (Form 1040))	5		
6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
7 Other income (loss) (attach statement)	7		
8 Total income (loss). Combine lines 3 through 7	8	9,798,596.	
SEE INSTRUCTIONS FOR DEDUCTIONS LIMITATIONS	9 Salaries and wages (other than to partners) (less employment credits)	9	3,444,113.
	10 Guaranteed payments to partners	10	23,415.
	11 Repairs and maintenance	11	
	12 Bad debts	12	
	13 Rent	13	150,000.
	14 Taxes and licenses	14	287,808.
	15 Interest	15	2,877.
	16 a Depreciation (if required, attach Form 4562)	16 a	93,926.
	b Less depreciation reported on Form 1125-A and elsewhere on return	16 b	
	16 c		93,926.
	17 Depletion (Do not deduct oil and gas depletion.)	17	
18 Retirement plans, etc.	18	84,886.	
19 Employee benefit programs	19		
20 Other deductions (attach statement) * .STMT	20	3,688,777.	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21	7,775,802.	
22 Ordinary business income (loss). Subtract line 21 from line 8	22	2,022,794.	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager: _____ Date: _____

May the IRS discuss this return with the preparer shown below (see Instrs)? Yes No

Paid Preparer Use Only

Print/Type preparer's name: Stephen M. Flaherty Preparer's signature: Stephen M. Flaherty Date: _____

Firm's name: FLAHERTY & ASSOCIATES, LTD. Firm's EIN: ██████████

Firm's address: 1 N LA SALLE ST STE 800 CHICAGO IL 60602-3987 Phone no. _____

Check if self-employed PTIN: P00107161

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:		Yes	No
a <input checked="" type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership		
c <input type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other		
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?			X
3 At the end of the tax year:			
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership			X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X	
4 At the end of the tax year, did the partnership:			
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (iv) below		X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
Digital Fuel Solutions, Inc	[REDACTED]	United States	75.0000

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
McMahon Leasing, LLC	[REDACTED]	LLC	United States	100.0000
Lockport Properties, LLC	[REDACTED]	LLC	United States	100.0000

	Yes	No
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		X
6 Does this partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3 If 'Yes,' the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		X
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		X
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
10 At any time during calendar year 2011, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If 'Yes,' enter the name of the foreign country.		X
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions.		X
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in a partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions		
16 Does the partnership have any foreign partners? If 'Yes,' enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership.		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return		
18a Did you make any payments in 2011 that would require you to file Form(s) 1099? See instructions	X	
b If 'Yes,' did you or will you file all required Form(s) 1099?	X	
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return		

Designation of Tax Matters Partner (see the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP	▶ James P. McMahon	Identifying number of TMP	▶ [REDACTED]
If the TMP is an entity, name of TMP representative	▶	Phone number of TMP	▶
Address of designated TMP	▶ 645 W. North Street Hinsdale, IL 60521		

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 2,022,794.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach stmt)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments	4 23,415.
	5 Interest income	5
	6 Dividends: a Ordinary dividends	6a
	b Qualified dividends	6b
	7 Royalties	7
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
Income (Loss)	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a
	b Collectibles (28%) gain (loss)	9b
	c Unrecaptured section 1250 gain (attach statement)	9c
10 Net section 1231 gain (loss) (attach Form 4797)	10	
11 Other income (loss) (see instructions) Type ▶	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions Charitable Contribution	13a 1,630.
	b Investment interest expense	13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c (2)
d Other deductions (see instructions) Type ▶ * STMT	13d 23,415.	
Self-Employment	14a Net earnings (loss) from self-employment	14a 2,046,209.
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c 9,798,596.
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c
	d Other rental real estate credits (see instructions) Type ▶	15d
	e Other rental credits (see instructions) Type ▶	15e
	f Other credits (see instructions) Type ▶	15f
Foreign Transactions	16a Name of country or U.S. possession ▶	
	b Gross income from all sources	16b
	c Gross income sourced at partner level	16c
	Foreign gross income sourced at partnership level	
	d Passive category ▶ e General category ▶ f Other ▶	16f
	Deductions allocated and apportioned at partner level	
	g Interest expense ▶ h Other ▶	16h
	Deductions allocated and apportioned at partnership level to foreign source income	
	i Passive category ▶ j General category ▶ k Other ▶	16k
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l
m Reduction in taxes available for credit (attach statement)	16m	
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a 4,977.
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties -- gross income	17d
	e Oil, gas, and geothermal properties -- deductions	17e
	f Other AMT items (attach stmt)	17f
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c 18,042.
	19a Distributions of cash and marketable securities	19a 2,065,278.
	b Distributions of other property	19b
	20a Investment income	20a
b Investment expenses	20b	
c Other items and amounts (attach stmt) * STMT		

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	2,021,164.
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a	General partners	2,021,164.					
b	Limited partners						

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		352,127.		442,937.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach stmt) . . . Ln 6 Stmt		33,342.		36,945.
7 a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach stmt)				
9 a	Buildings and other depreciable assets	350,869.		411,827.	
b	Less accumulated depreciation	209,717.	141,152.	303,643.	108,184.
10 a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12 a	Intangible assets (amortizable only)	1,927,984.		1,927,984.	
b	Less accumulated amortization	214,807.	1,713,177.	343,339.	1,584,645.
13	Other assets (attach stmt)				
14	Total assets		2,239,798.		2,172,711.
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach stmt) . . . Ln 17 Stmt		85,514.		122,475.
18	All nonrecourse loans				
19 a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more		2,017,138.		47,261.
20	Other liabilities (attach stmt)				
21	Partners' capital accounts		137,146.		2,002,975.
22	Total liabilities and capital		2,239,798.		2,172,711.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	2,003,122.	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest . . . \$	
3	Guaranteed pmts (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation . . . \$	
a	Depreciation . . . \$		8	Add lines 6 and 7 . . .	
b	Travel and entertainment . . . \$ 11,716.		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5 . . .	2,021,164.
* STMT	6,326.	18,042.			
5	Add lines 1 through 4 . . .	2,021,164.			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	137,146.	6	Distributions: a Cash	2,065,278.
2	Capital contributed: a Cash		b	Property	
	b Property	1,927,985.	7	Other decreases (itemize):	
3	Net income (loss) per books	2,003,122.	8	Add lines 6 and 7	2,065,278.
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5 . . .	2,002,975.
5	Add lines 1 through 4	4,068,253.			

SCHEDULE B-1
(Form 1065)

(December 2011)
Department of the Treasury
Internal Revenue Service

**Information on Partners Owning 50% or
More of the Partnership**

OMB No. 1545-0099

▶ Attach to Form 1065. See instructions.

Name of partnership

McMahon Transport Group, LLC

Employer identification number (EIN)

[REDACTED]

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see Instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
James P. McMahon	[REDACTED]	US	50.0000
John McMahon	[REDACTED]	US	50.0000

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1065.

Schedule B-1 (Form 1065) (12-2011)

Form **1065**

U.S. Return of Partnership Income
For calendar year 2012, or tax year beginning _____, 2012,
ending _____, 20_____.

OMB No. 1545-0099

2012

Department of the Treasury
Internal Revenue Service

Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.

A Principal business activity Trucking	Print or type.	Name of partnership McMahon Transport Group, LLC	D Employer identification number [REDACTED]
B Principal product or service Gasoline		Number, street, and room or suite number, if a P.O. box, see the instructions. 14715 New Ave	E Date business started 05/01/09
C Business code number 484200		City or town State ZIP code Lockport IL 60441	F Total assets (see instrs) \$ 3,098,838.

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (6) Technical termination — also check (1) or (2)

H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year _____ 2

J Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

I N C O M E	1 a Gross receipts or sales	1 a	10,707,857.	
	b Returns and allowances	1 b		
	c Balance. Subtract line 1b from line 1a	1 c		10,707,857.
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		10,707,857.
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4		
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5		
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
7 Other income (loss) (attach statement)	7			
8 Total income (loss). Combine lines 3 through 7	8		10,707,857.	
S E E I N S T R S F O R L I M I T A T I O N S	9 Salaries and wages (other than to partners) (less employment credits)	9		3,693,655.
	10 Guaranteed payments to partners	10		27,844.
	11 Repairs and maintenance	11		
	12 Bad debts	12		
	13 Rent	13		150,000.
	14 Taxes and licenses	14		331,822.
	15 Interest	15		
	16 a Depreciation (if required, attach Form 4562)	16 a	42,996.	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16 b		42,996.
	17 Depletion (Do not deduct oil and gas depletion.)	17		
	18 Retirement plans, etc.	18		152,658.
19 Employee benefit programs	19			
20 Other deductions (attach statement) * STMT	20		3,918,402.	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21		8,317,377.	
22 Ordinary business income (loss). Subtract line 21 from line 8	22		2,390,480.	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager _____ Date _____

May the IRS discuss this return with the preparer shown below (see instrs)? Yes No

Paid Preparer Use Only	Print/Type preparer's name Stephen M. Flaherty	Preparer's signature Stephen M. Flaherty	Date	Check <input type="checkbox"/> if self-employed	PTIN P00107161
	Firm's name FLAHERTY & ASSOCIATES, LTD.	Firm's EIN [REDACTED]			
	Firm's address 1 N LA SALLE ST STE 800 CHICAGO IL 60602-3987	Phone no.			

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:		Yes	No
a <input checked="" type="checkbox"/>	Domestic general partnership		
b <input type="checkbox"/>	Domestic limited partnership		
c <input type="checkbox"/>	Domestic limited liability company		
d <input type="checkbox"/>	Domestic limited liability partnership		
e <input type="checkbox"/>	Foreign partnership		
f <input type="checkbox"/>	Other		
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?			X
3 At the end of the tax year:			
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.			X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.		X	
4 At the end of the tax year, did the partnership:			
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (iv) below.		X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
Digital Fuel Solutions, Inc	[REDACTED]	United States	100.0000
JP McMahon Custom Builders, Inc	[REDACTED]	United States	100.0000

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (v) below	Yes	No
	X	

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
McMahon Leasing, LLC	[REDACTED]	LLC	United States	100.0000
Lockport Properties, LLC	[REDACTED]	LLC	United States	100.0000

5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details.		Yes	No
			X
6 Does this partnership satisfy all four of the following conditions?			
a The partnership's total receipts for the tax year were less than \$250,000.			
b The partnership's total assets at the end of the tax year were less than \$1 million.			
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.			
d The partnership is not filing and is not required to file Schedule M-3			X
If 'Yes,' the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.			
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?			X
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?			X
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?			X
10 At any time during calendar year 2012, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If 'Yes,' enter the name of the foreign country. ▶			X

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions.		X
12 a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16 Does the partnership have any foreign partners? If 'Yes,' enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return ▶		
18 a Did you make any payments in 2012 that would require you to file Form(s) 1099? See instructions	X	
b If 'Yes,' did you or will you file all required Form(s) 1099?	X	
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return ▶		
20 Enter the number of partners that are foreign governments under section 892 ▶		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	<u>James P. McMahon</u>	Identifying number of TMP ▶	<u>[REDACTED]</u>
If the TMP is an entity, name of TMP representative ▶		Phone number of TMP ▶	
Address of designated TMP ▶	<u>350 Blackstone Ave La Grange, IL 60525</u>		

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 2,390,480.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3 a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach stmt) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a 3c	
	4 Guaranteed payments	4 27,844.
	5 Interest income	5 1,069.
	6 Dividends: a Ordinary dividends 6a	
	b Qualified dividends 6b	
	7 Royalties	7
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
Deductions	9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) 9a	
	b Collectibles (28%) gain (loss) 9b	
	c Unrecaptured section 1250 gain (attach statement) 9c	
	10 Net section 1231 gain (loss) (attach Form 4797)	10
	11 Other income (loss) (see instructions) Type ▶	11
	12 Section 179 deduction (attach Form 4562)	12 49,249.
	13 a Contributions Charitable Contribution 13a	2,100.
	b Investment interest expense	13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ 13c (2)	
	d Other deductions (see instructions) Type ▶ * STMT	13d 23,316.
	Self-Employment	14 a Net earnings (loss) from self-employment
b Gross farming or fishing income		14b
c Gross nonfarm income		14c 10,707,857.
Credits	15 a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c
	d Other rental real estate credits (see instructions) Type ▶	15d
	e Other rental credits (see instructions) Type ▶	15e
	f Other credits (see instructions) Type ▶	15f
Foreign Transactions	16 a Name of country or U.S. possession ▶	
	b Gross income from all sources	16b
	c Gross income sourced at partner level	16c
	Foreign gross income sourced at partnership level	
	d Passive category ▶ e General category ▶ f Other ▶	16f
	Deductions allocated and apportioned at partner level	
	g Interest expense ▶ h Other ▶	16h
	Deductions allocated and apportioned at partnership level to foreign source income	
	i Passive category ▶ j General category ▶ k Other ▶	16k
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l
m Reduction in taxes available for credit (attach statement)	16m	
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	17a 2,115.
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties — gross income	17d
	e Oil, gas, and geothermal properties — deductions	17e
	f Other AMT items (attach stmt)	17f
Other Information	18 a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c 12,429.
	19 a Distributions of cash and marketable securities	19a 1,977,942.
	b Distributions of other property	19b
	20 a Investment income	20a 1,069.
b Investment expenses	20b	
c Other items and amounts (attach stmt) * STMT		

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	2,344,728.
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a	General partners . . .	2,344,728.					
b	Limited partners . . .						

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		442,937.		944,926.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach stmt) . . . In 6, Stmt		36,945.		53,796.
7a	Loans to partners (or persons related to partners) . . .				525,000.
b	Mortgage and real estate loans				
8	Other investments (attach stmt)				
9a	Buildings and other depreciable assets	411,827.		441,385.	
b	Less accumulated depreciation	303,643.	108,184.	322,382.	119,003.
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)	1,927,984.		1,927,984.	
b	Less accumulated amortization	343,339.	1,584,645.	471,871.	1,456,113.
13	Other assets (attach stmt)				
14	Total assets		2,172,711.		3,098,838.
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year . .				
17	Other current liabilities (attach stmt) . . In 17, Stmt		122,475.		690,247.
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners) . .				
b	Mortgages, notes, bonds payable in 1 year or more . .		47,261.		55,787.
20	Other liabilities (attach stmt)				
21	Partners' capital accounts		2,002,975.		2,352,804.
22	Total liabilities and capital		2,172,711.		3,098,838.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return
 Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	2,327,771.	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest . . \$	
3	Guaranteed prmts (other than health insurance) . . .	4,528.	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation . . . \$	
a	Depreciation . . . \$		8	Add lines 6 and 7	
b	Travel and entertainment . . . \$ 9,929.		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,344,728.
* STMT	2,500.	12,429.			
5	Add lines 1 through 4	2,344,728.			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,002,975.	6	Distributions: a Cash	1,977,942.
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books	2,327,771.	8	Add lines 6 and 7	1,977,942.
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5 . .	2,352,804.
5	Add lines 1 through 4	4,330,746.			

Information on Partners Owning 50% or More of the Partnership

▶ Attach to Form 1065. See instructions.

Name of partnership

Employer identification number (EIN)

McMahon Transport Group, LLC

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
James P. McMahon		US	50.0000
John McMahon		US	50.0000

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2013, or tax year beginning _____, 2013,
ending _____, 2013.

OMB No. 1545-0099

2013

▶ **Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.**

A Principal business activity Trucking	Type or Print	Name of partnership McMahon Transport Group, LLC	D Employer identification number [REDACTED]
B Principal product or service Gasoline		Number, street, and room or suite number. If a P.O. box, see the instructions. 14715 New Ave	E Date business started 05/01/09
C Business code number 484200		City or town, state or province, country, and ZIP or foreign postal code Lockport IL 60441	F Total assets (see instrs) \$ 2,592,403.

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination — also check (1) or (2)

H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year 2

J Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

I N C O M E	1 a Gross receipts or sales	1 a	11,862,422.		
	b Returns and allowances	1 b			
	c Balance. Subtract line 1b from line 1a	1 c	11,862,422.		
	2 Cost of goods sold (attach Form 1125-A)	2			
	3 Gross profit. Subtract line 2 from line 1c	3	11,862,422.		
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4			
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5			
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6			
7 Other income (loss) (attach statement)	7				
8 Total income (loss). Combine lines 3 through 7	8	11,862,422.			
S E E I N S T R U C T I O N S F O R D E D U C T I O N S L I M I T A T I O N S	9 Salaries and wages (other than to partners) (less employment credits)	9	3,942,868.		
	10 Guaranteed payments to partners	10	33,636.		
	11 Repairs and maintenance	11			
	12 Bad debts	12			
	13 Rent	13	150,000.		
	14 Taxes and licenses	14	386,078.		
	15 Interest	15	2,494.		
	16 a Depreciation (if required, attach Form 4562)	16 a	37,733.		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16 b			
	16 c	16 c	37,733.		
	17 Depletion (Do not deduct oil and gas depletion.)	17			
	18 Retirement plans, etc.	18	107,486.		
	19 Employee benefit programs	19			
	20 Other deductions (attach statement) * .STMT	20	4,789,854.		
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21	9,450,149.			
22 Ordinary business income (loss). Subtract line 21 from line 8	22	2,412,273.			

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager _____ Date _____

May the IRS discuss this return with the preparer shown below (see Instrs)? Yes No

Paid Preparer Use Only	Print/Type preparer's name Stephen M. Flaherty	Preparer's signature Stephen M. Flaherty	Date	Check <input type="checkbox"/> If self-employed	PTIN P00107161
	Firm's name ▶ FLAHERTY & ASSOCIATES, LTD.	Firm's EIN ▶ [REDACTED]			
	Firm's address ▶ 1 N LA SALLE ST STE 800 CHICAGO IL 60602-3987	Phone no.			

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a <input checked="" type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership				
c <input type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership				
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other ▶				
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?				X	
3 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.				X	
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.				X	
4 At the end of the tax year, did the partnership:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (iv) below.				X	
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
Digital Fuel Solutions, Inc	[REDACTED]	United States	100.0000		
JP McMahon Custom Builders, Inc	[REDACTED]	United States	100.0000		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (v) below				X	
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
McMahon Leasing, LLC	[REDACTED]	LLC	United States	100.0000	
Lockport Properties, LLC	[REDACTED]	LLC	United States	100.0000	
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details.				X	
6 Does this partnership satisfy all four of the following conditions?					
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$1 million.					
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.					
d The partnership is not filing and is not required to file Schedule M-3 If 'Yes,' the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.				X	
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?				X	
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?				X	
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?				X	
10 At any time during calendar year 2013, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) (formerly TD F 90-22-1). If 'Yes,' enter the name of the foreign country. ▶					X

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions.		X
12 a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instrs		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16 Does the partnership have any foreign partners? If 'Yes,' enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return ▶		
18 a Did you make any payments in 2013 that would require you to file Form(s) 1099? See instructions		X
b If 'Yes,' did you or will you file all required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return ▶		
20 Enter the number of partners that are foreign governments under section 892 ▶		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	<u>James P. McMahon</u>	Identifying number of TMP ▶	<u>[REDACTED]</u>
If the TMP is an entity, name of TMP representative ▶		Phone number of TMP ▶	
Address of designated TMP ▶	<u>350 Blackstone Ave</u> <u>La Grange, IL 60525</u>		

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 2,412,273.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach stmt)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments	4 33,636.
	5 Interest income	5 1,586.
	6 Dividends: a Ordinary dividends	6a
	b Qualified dividends	6b
	7 Royalties	7
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
Deductions	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a
	b Collectibles (28%) gain (loss)	9b
	c Unrecaptured section 1250 gain (attach statement)	9c
	10 Net section 1231 gain (loss) (attach Form 4797)	10
11 Other income (loss) (see instructions) Type ▶	11	
12 Section 179 deduction (attach Form 4562)	12 7,647.	
13a Contributions Charitable Contribution	13a 27,525.	
b Investment interest expense	13b	
c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c (2)	
d Other deductions (see instructions) Type ▶ Medical insurance payments for partners	13d 29,108.	
Self-Employment	14a Net earnings (loss) from self-employment	14a 2,445,909.
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c 11,862,422.
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c
	d Other rental real estate credits (see instructions) Type ▶	15d
	e Other rental credits (see instructions) Type ▶	15e
	f Other credits (see instructions) Type ▶	15f
Foreign Transactions	16a Name of country or U.S. possession ▶	
	b Gross income from all sources	16b
	c Gross income sourced at partner level	16c
	Foreign gross income sourced at partnership level	
	d Passive category ▶ e General category ▶ f Other ▶	16f
	Deductions allocated and apportioned at partner level	
	g Interest expense ▶ h Other ▶	16h
	Deductions allocated and apportioned at partnership level to foreign source income	
	i Passive category ▶ j General category ▶ k Other ▶	16k
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> k Other ▶	16l
m Reduction in taxes available for credit (attach statement)	16m	
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a 3,078.
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties — gross income	17d
	e Oil, gas, and geothermal properties — deductions	17e
	f Other AMT items (attach stmt)	17f
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c 19,743.
	19a Distributions of cash and marketable securities	19a 2,668,634.
	b Distributions of other property	19b
	20a Investment income	20a 1,586.
b Investment expenses	20b	
c Other items and amounts (attach stmt)		

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	2,383,215.
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners . . .	2,383,215.					
b	Limited partners . . .						

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		944,926.		629,217.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach stmt)		53,796.		190,149.
7a	Loans to partners (or persons related to partners)		525,000.		300,000.
b	Mortgage and real estate loans				
8	Other investments (attach stmt)				
9a	Buildings and other depreciable assets	441,385.		437,473.	
b	Less accumulated depreciation	322,382.	119,003.	292,017.	145,456.
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)	1,927,984.		1,927,984.	
b	Less accumulated amortization	471,871.	1,456,113.	600,403.	1,327,581.
13	Other assets (attach stmt)				
14	Total assets		3,098,838.		2,592,403.
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach stmt)		690,247.		462,850.
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more		55,787.		86,439.
20	Other liabilities (attach stmt)				
21	Partners' capital accounts		2,352,804.		2,043,114.
22	Total liabilities and capital		3,098,838.		2,592,403.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return
 Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	2,358,944.	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest . . . \$	
3	Guaranteed pmts (other than health insurance)	4,528.	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation . . . \$	
a	Depreciation . . . \$		8	Add lines 6 and 7	
b	Travel and entertainment . . . \$ 17,243.		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,383,215.
* STMT	2,500.	19,743.			
5	Add lines 1 through 4	2,383,215.			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,352,804.	6	Distributions:	
2	Capital contributed:		a	Cash	2,668,634.
a	Cash		b	Property	
b	Property		7	Other decreases (itemize):	
3	Net income (loss) per books	2,358,944.	8	Add lines 6 and 7	2,668,634.
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	2,043,114.
5	Add lines 1 through 4	4,711,748.			

Information on Partners Owning 50% or More of the Partnership

▶ Attach to Form 1065. See instructions.

Name of partnership McMahon Transport Group, LLC	Employer identification number (EIN) [REDACTED]
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Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
James P. McMahon	[REDACTED]	US	50.0000
John McMahon	[REDACTED]	US	50.0000

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2014, or tax year beginning _____, 2014,
ending _____, 20_____.

OMB No. 1545-0123

2014

Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.

A Principal business activity <u>Trucking</u>	Type or Print	Name of partnership <u>McMahon Transport Group, LLC</u>	D Employer identification no. <u>[REDACTED]</u>
B Principal product or service <u>Gasoline</u>		Number, street, and room or suite number. If a P.O. box, see the instructions. <u>14715 New Ave</u>	E Date business started <u>05/01/09</u>
C Business code number <u>484200</u>		City or town, state or province, country, and ZIP or foreign postal code <u>Lockport IL 60441</u>	F Total assets (see the instrs) \$ <u>2,138,739.</u>

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (6) Technical termination — also check (1) or (2)

H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year _____ **2**

J Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

I N C O M E	1 a Gross receipts or sales	1 a	16,557,164.		
	b Returns and allowances	1 b			
	c Balance. Subtract line 1b from line 1a	1 c		16,557,164.	
	2 Cost of goods sold (attach Form 1125-A)	2			
	3 Gross profit. Subtract line 2 from line 1c	3		16,557,164.	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4			
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5			
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		5,918.	
7 Other income (loss) (attach statement)	7				
8 Total income (loss). Combine lines 3 through 7	8		16,563,082.		
S E E I N S T R S F O R D E D U C T I O N S	9 Salaries and wages (other than to partners) (less employment credits)	9		5,470,514.	
	10 Guaranteed payments to partners	10		31,785.	
	11 Repairs and maintenance	11			
	12 Bad debts	12			
	13 Rent	13		150,000.	
	14 Taxes and licenses	14		529,678.	
	15 Interest	15			
	16 a Depreciation (if required, attach Form 4562)	16 a	37,190.		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16 b		37,190.	
	17 Depletion (Do not deduct oil and gas depletion.)	17			
	18 Retirement plans, etc.	18		173,511.	
	19 Employee benefit programs	19			
	20 Other deductions (attach statement) * .STMT	20		6,110,984.	
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21		12,503,662.	
22 Ordinary business income (loss). Subtract line 21 from line 8	22		4,059,420.		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager: Stephen M. Flaherty Date: 08/28/15

May the IRS discuss this return with the preparer shown below (see instrs)? Yes No

Paid Preparer Use Only

Print/Type preparer's name: Stephen M. Flaherty Preparer's signature: Stephen M. Flaherty Date: 08/28/15 Check if self-employed PTIN: P00107161

Firm's name: FLAHERTY & ASSOCIATES, LTD. Firm's EIN: [REDACTED]

Firm's address: 1 N LA SALLE ST STE 800 CHICAGO IL 60602-3987 Phone no.:

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:		Yes	No
a <input type="checkbox"/>	Domestic general partnership	<input type="checkbox"/>	<input type="checkbox"/>
b <input type="checkbox"/>	Domestic limited partnership	<input type="checkbox"/>	<input type="checkbox"/>
c <input checked="" type="checkbox"/>	Domestic limited liability company	<input type="checkbox"/>	<input type="checkbox"/>
d <input type="checkbox"/>	Domestic limited liability partnership	<input type="checkbox"/>	<input type="checkbox"/>
e <input type="checkbox"/>	Foreign partnership	<input type="checkbox"/>	<input type="checkbox"/>
f <input type="checkbox"/>	Other ▶	<input type="checkbox"/>	<input type="checkbox"/>
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 At the end of the tax year:		<input type="checkbox"/>	<input type="checkbox"/>
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.		<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If 'Yes,' attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.		<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 At the end of the tax year, did the partnership:		<input type="checkbox"/>	<input type="checkbox"/>
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (iv) below.		<input checked="" type="checkbox"/>	<input type="checkbox"/>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
Digital Fuel Solutions, Inc	26-4552155	United States	100.0000
JP McMahon Custom Builders, Inc	36-4135114	United States	100.0000

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (v) below	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
McMahon Leasing, LLC	26-4803665	LLC	United States	100.0000
Lockport Properties, LLC	36-4384637	LLC	United States	100.0000

5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		Yes	No
6 Does the partnership satisfy all four of the following conditions?		<input type="checkbox"/>	<input type="checkbox"/>
a The partnership's total receipts for the tax year were less than \$250,000.		<input type="checkbox"/>	<input type="checkbox"/>
b The partnership's total assets at the end of the tax year were less than \$1 million.		<input type="checkbox"/>	<input type="checkbox"/>
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		<input type="checkbox"/>	<input type="checkbox"/>
d The partnership is not filing and is not required to file Schedule M-3 If 'Yes,' the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 At any time during calendar year 2014, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If 'Yes,' enter the name of the foreign country. ▶		<input type="checkbox"/>	<input checked="" type="checkbox"/>

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions.		X
12 a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instrs		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16 Does the partnership have any foreign partners? If 'Yes,' enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
18 a Did you make any payments in 2014 that would require you to file Form(s) 1099? See instructions	X	
b If 'Yes,' did you or will you file required Form(s) 1099?	X	
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
20 Enter the number of partners that are foreign governments under section 892. ▶		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	James P. McMahon	Identifying number of TMP ▶	[REDACTED]
If the TMP is an entity, name of TMP representative ▶		Phone number of TMP ▶	
Address of designated TMP ▶	350 Blackstone Ave La Grange, IL 60525		

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 4,059,420.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach stmt) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a 3c	
	4 Guaranteed payments 4 31,785.	
	5 Interest income 5 1,175.	
	6 Dividends: a Ordinary dividends 6a	
	b Qualified dividends 6b	
	7 Royalties 7	
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065)) 8	
Income (Loss)	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) 9a	
	b Collectibles (28%) gain (loss) 9b	
	c Unrecaptured section 1250 gain (attach statement) 9c	
10 Net section 1231 gain (loss) (attach Form 4797) 10		
11 Other Income (loss) (see instructions) Type ▶ 11		
Deductions	12 Section 179 deduction (attach Form 4562) 12 294,024.	
	13a Contributions Charitable Contribution 13a 6,360.	
	b Investment interest expense 13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ 13c (2)	
d Other deductions (see instructions) Type ▶ Medical insurance payments for partners 13d 29,215.		
Self-Employment	14a Net earnings (loss) from self-employment 14a 4,085,116.	
	b Gross farming or fishing income 14b	
	c Gross nonfarm income 14c 16,557,164.	
Credits	15a Low-income housing credit (section 42(j)(5)) 15a	
	b Low-income housing credit (other) 15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 15c	
	d Other rental real estate credits (see instructions) Type ▶ 15d	
	e Other rental credits (see instructions) Type ▶ 15e	
	f Other credits (see instructions) Type ▶ 15f	
Foreign Transactions	16a Name of country or U.S. possession . . . ▶ 16a	
	b Gross income from all sources 16b	
	c Gross income sourced at partner level 16c	
	Foreign gross income sourced at partnership level	
	d Passive category ▶ e General category ▶ f Other ▶ 16f	
	Deductions allocated and apportioned at partner level	
	g Interest expense ▶ h Other ▶ 16h	
	Deductions allocated and apportioned at partnership level to foreign source income	
	i Passive category ▶ j General category ▶ k Other ▶ 16k	
l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> 16l		
m Reduction in taxes available for credit (attach statement) 16m		
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment 17a 1,202.	
	b Adjusted gain or loss 17b 0.	
	c Depletion (other than oil and gas) 17c	
	d Oil, gas, and geothermal properties — gross income 17d	
	e Oil, gas, and geothermal properties — deductions 17e	
	f Other AMT items (attach stmt) 17f	
Other Information	18a Tax-exempt interest income 18a	
	b Other tax-exempt income 18b	
	c Nondeductible expenses 18c 3,833.	
	19a Distributions of cash and marketable securities 19a 4,278,363.	
	b Distributions of other property 19b	
	20a Investment income 20a 1,175.	
b Investment expenses 20b		
c Other items and amounts (attach stmt)		

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	3,762,781.
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners . . .						
b	Limited partners . . .	3,762,781.					

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		629,217.		629,491.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach stmt)		190,149.		142,157.
7a	Loans to partners (or persons related to partners)		300,000.		
b	Mortgage and real estate loans				
8	Other investments (attach stmt)				
9a	Buildings and other depreciable assets	437,473.		717,066.	
b	Less accumulated depreciation	292,017.	145,456.	549,024.	168,042.
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)	1,927,984.		1,927,984.	
b	Less accumulated amortization	600,403.	1,327,581.	728,935.	1,199,049.
13	Other assets (attach stmt)				
14	Total assets		2,592,403.		2,138,739.
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach stmt)		462,850.		617,610.
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more		86,439.		0.
20	Other liabilities (attach stmt)				
21	Partners' capital accounts		2,043,114.		1,521,129.
22	Total liabilities and capital		2,592,403.		2,138,739.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return
 Note. The partnership may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books	3,756,378.	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest . . . \$	
3	Guaranteed prmts (other than health insurance)	2,570.	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation . . . \$	
a	Depreciation . . . \$		8	Add lines 6 and 7	
b	Travel and entertainment . . . \$ 3,833.		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	3,762,781.
5	Add lines 1 through 4	3,833.			
		3,762,781.			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,043,114.	6	Distributions: a Cash	4,278,363.
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books	3,756,378.	8	Add lines 6 and 7	4,278,363.
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	1,521,129.
5	Add lines 1 through 4	5,799,492.			

SCHEDULE B-1
(Form 1065)

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065. See instructions.

OMB No. 1545-0099

Name of partnership

McMahon Transport Group, LLC

Employer identification number (EIN)

[REDACTED]

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
James P. McMahon	[REDACTED]	US	50.0000
John McMahon	[REDACTED]	US	50.0000

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (12-2011)

**WILL COUNTY
PROPERTY TAXES FOR
CURRENT LOCATION**



Rhonda R. Novak, CIAO//
Supervisor of Assessments




Will County Property Information

[Home](#) | [PIN Search](#) | [Address Search](#) | [Sales Search](#) | [Neighborhood Search](#)

[<< Prev Parcel](#) | [Next Parcel >>](#)

PIN #: 11-04-11-400-020-0000
INDUSTRIAL

 Tax Map , IL 00000
[GIS Map & Address Info](#)
[Treasury Tax Info](#)
[Recorder Info](#)



[<< Prev](#) 1 of 4 [Next >>](#)

[Google Street View](#)

PREVIOUS SALE INFORMATION

Sale Date: 08/01/2000
Sale Amount: \$238,000

MOST CURRENT RATE

Tax Rate: 9.7680 (2014)

ASSESSMENT INFORMATION (2015)

Land:	64,280	Farm Land:	0	Instant Asm't:	0
Building:	133,619	Farm Building:	0		
Total:	197,899	Total:	0		

[View Tax Bodies](#)

BUILDING INFORMATION

Subdivision:	N/A	Full Baths:	0
Style:	N/A	Half Baths:	0
Living Area:	0 Sq. Feet	Central Air:	NO
Building Sq Ft:	0 Sq. Feet	Fireplace:	NO
Year Built:	0	Porch:	NO
Basement:	NONE	Attic:	NO
Garage:	NONE		

COMMERCIAL/INDUSTRIAL INFORMATION

Floors: 0
Floor Area: 0 Sq. Feet

LEGAL DESCRIPTION

Lot #:
Block #: Unit #: Building #: Area #:
THAT PRT OF THE SE1/4 OF THE NE1/4 OF SEC. 11, T36N-R10E, DAF: COMM AT APT ON THE S LN OF THE NE1/4 OF SD SEC. 11, THAT IS 33 FT WLY OF THE SE COR THROF; THC N 02 DEG 18'00" W, ALG A LN PARL WITH THE E LN OF SD NE1/4, 648.5 FT; THC S 88 DEG 27'15" W, ALG THE N PPTY LN OF LOCKPORT GOLF & RECREATION CLUB, 1093.94 FT TO APT ON THE E ROW LN OF NEW AVE PER DOC #707830; THC S 03 DEG 34'06" W, ALG THE LAST DESC LN,

Tax Map Search by PIN

Exemptions

2015 Events

Assessor Information

Property Search

Forms

FAQ

2015 Publication Schedule

Developer Relief and
Subdivision Common Area

Farmland/Forestry and
Conservation Easement

Job Opportunities

Model Homes, Townhomes
and Condominium Units

Open Space Land Valuation

Real Estate Transfer
Declarations

Tax Exempt Property

Tax Maps

Equalization Factors

Contact Us

Board of Review

FOIA

Hours Of Operation

Brochures

BOR Final Decisions

**2014 LEVY REAL ESTATE TAX INFORMATION
WILL COUNTY TREASURER
302 N. CHICAGO ST., JOLIET, IL 60432**

Permanent Index Number	Township	Tax Code	Tax Rate
11-04-11-400-020-0000	LOCKPORT	1114	9.7680

Mailing Address	Acres	Assessed Value
LOCKPORT PROPERTIES LLC	2.63	179,908
14715 S NEW AVE	Tif Base Value	Exemptions
LOCKPORT IL	0	0
60441		

[Five Year Tax Inquiry](#)
[Tax Detail Inquiry](#)

Please be advised that *Balance Due is subject to change at any time.
 Interest increases 1.5% per month beginning the day after each installment due date.
 Payment may be made by a taxbuyer after 09/03 on any current unpaid tax if the taxbuyer has purchased a prior years' taxes at Tax Sale.

Installment	Base Tax Amount	Interest/Cost	Total Paid	Date Paid	*BALANCE DUE
First Due: -06/03/15	8,786.71	0.00	8,786.71	05/14/15	0.00
Second Due: 09/03/15	8,786.71	0.00	8,786.71	05/14/15	0.00
Total Base Tax (without penalties)	17,573.42				

Will County, Illinois

Real Estate Multi-Year Inquiry

Owner Information		
11-04-11-400-020-0000		
LOCKPORT PROPERTIES LLC		
14715 S NEW AVE		
LOCKPORT IL	Township	Previous P I N
60441	LOCKPORT	

	2011	2012	2013	2014	2015
LAND/LOT	58,436	58,436	58,436	58,436	64,280
BUILDING	121,472	121,472	121,472	121,472	133,619
FARMLAND	0	0	0	0	0
FARM BLD	0	0	0	0	0
EQ-TOTAL	179,908	179,908	179,908	179,908	197,899
OPEN SPC	0	0	0	0	0
EXEMPTNS	0	0	0	0	0
NET EAV	179,908	179,908	179,908	179,908	0
TAX RATE	8.3466	9.1219	9.7246	9.7680	0.0000
TAX CODE	1114	1114	1114	1114	1114
R E TAX	15,016.20	16,411.04	17,495.34	17,573.42	0.00
TAX BILLED	15,016.20	16,411.04	17,495.34	17,573.42	0.00

PROJECTED TAX CONSEQUENCES

	Property Address	PIN	Building Sq. Ft.	Land Sq. Ft.	2014 Taxes	Taxes per Bldg Sq Ft w/ 6B	Taxes per Bldg Sq Ft w/out 6B
Will County Comps	11349 W. Monee, Manhattan	18-13-19-200-014	18,000	434,729	\$ 13,316	N/A	\$0.74 psf
	24151 S. Northern Illinois Dr, Channahon	04-10-09-205-008	28,680	278,520	\$ 33,605	N/A	\$1.17 psf
	11411 W. 183rd Street, Orland Park	19-09-06-201-006	35,788	277,477	\$ 47,372	N/A	\$1.32 psf
	152-162 S. Pinnacle Dr., Romeoville	11-04-08-102-009	38,591	280,962	\$ 57,240	N/A	\$1.48 psf
Subject Property *	16548 New Avenue, Lemont, IL	22-30-101-036	25,000	367,210		\$1.81 psf	\$4.52 psf

* Building Sq. Ft. is based on projected 25,000 square foot building and the taxes per bldg sq. ft. is based on an estimated Market Value of \$2,000,000.

SALES CONTRACT

**AGREEMENT FOR REAL ESTATE
PURCHASE AND SALE OF
16548 NEW AVENUE, LEMONT, ILLINOIS**

THIS AGREEMENT FOR PURCHASE AND SALE ("Agreement") is made and entered into this 1st day of February, 2016 (the "Effective Date") by and among the 10970 Archer Avenue Property, Inc., an Illinois corporation ("Seller") and James P. McMahon, or his permitted assignee ("Purchaser").

RECITALS

WHEREAS, Seller is the fee owner of the Property (as defined herein); and

WHEREAS, Seller desires to sell and Purchaser desires to purchase, the Property upon and subject to the terms and conditions hereinafter set forth.

NOW THEREFORE, in consideration of the mutual covenants and conditions hereinafter contained, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Purchase and Sale. Purchaser agrees to buy and acquire from Seller, and Seller agrees to sell, transfer, convey and deliver to Purchaser, or Purchaser's designee, by recordable warranty deed, bill of sale, assignment and other instruments of conveyance sufficient to transfer title to the Property, free and clear of all liens the real property commonly known as 16548 New Avenue, Lemont, Illinois and legally described on Exhibit A, together with all improvements, fixtures, all permits, licenses and rights (whether or not of record), tenements, hereditaments, privileges, easements and appurtenances in any way belonging or appertaining to the Property, including all mineral, oil, gas and air and water rights relating to the Property and all of Seller's rights, title and interests in and to any street, road, alley, and rights-of-way adjoining the Property (collectively, the "Property").

2. Purchase Price, Earnest Money, Prorations and Transfer Taxes.

(a) Purchase Price. The purchase price for the Property is Four Hundred Fifty Thousand and no/00 Dollars (\$450,000.00), less the Earnest Money plus or minus prorations as required herein ("Purchase Price"). At Closing, Purchaser shall pay Seller, in cash or readily available funds, the Purchase Price.

(b) Earnest Money. Purchaser has deposited Seventeen Thousand Five Hundred and 00/100 Dollars (\$17,500.00) with Seller ("Earnest Money") which, except for a Seller default, shall be non-refundable and applied to the Purchase Price at Closing.

(c) Transfer and Real Estate Taxes. All state, county and municipal transfer taxes shall be paid by Seller, unless otherwise specifically set forth in any applicable ordinance or law. Seller shall be responsible for all real estate taxes related to the Property prior to the Closing Date which are due and payable. Real estate taxes for the year in which Closing occurs

or which are not known and evidenced by a final bill from all appropriate taxing authorities shall be prorated based on one hundred and ten percent (110%) of the most recent ascertainable full year tax bill. All prorations between Seller and Buyer, including those for real estate taxes, shall be final as of Closing and shall not be reprorated.

All utility bills and other similar charges related to the Property shall be prorated (if a final bill cannot be obtained for such items, then estimates shall be used in prorations) on a calendar year basis as of the Closing Date between Seller and Purchaser.

3. Conditions Precedent To Purchaser's Obligations. All of Purchaser's obligations under this Agreement shall be subject to the fulfillment prior to the Closing of each of the following conditions:

(a) Class 6B Property Tax Incentive Approval. The approval and qualification of the Property for Purchaser's intended use of a Class 6B Property Tax Incentive by the Village of Lemont, County of Cook and all other required governmental agencies.

(b) Performance by Seller. Seller shall have performed and complied with all terms, provisions, covenants and conditions of this Agreement to have been performed or complied with by Seller prior to or at the Closing, and all representations and warranties made by Seller in this Agreement and in any related document shall be true and correct as of the Effective Date and as of the Closing Date.

(c) Validity of Documents. The instruments executed and delivered to Purchaser by Seller pursuant to this Agreement shall be valid in accordance with their terms and effectively vest in Purchaser good and marketable title to the Property as contemplated by this Agreement, free and clear of all liens and encumbrances.

(d) Termination of Leasehold Interests. All leasehold interests or rights in the Property shall be terminated.

(e) Removal of Refuse and Debris. Seller, at Seller's sole cost and expense, shall have removed from the Property prior to Closing, in a good workmanlike manner, all existing refuse, debris, and personal property not being conveyed to Purchaser.

4. Title Commitment. Seller has delivered to Purchaser a title commitment (the "Title Commitment") for an Owner's Policy of Title issued by Title Company and copies of all recorded documents listed in the Title Commitment, subject only to: (i) standard printed exceptions and general exceptions contained in the Title Commitment (ii) encumbrances that will be paid in full by Seller at the Closing, (iii) general taxes not yet due and payable, (iv) matters created by Purchaser, (v) covenants, conditions, encumbrances and restrictions of record that do not interfere with Purchaser's use of the Property; and (vi) matters approved or waived by Purchaser ("Permitted Exceptions").

Purchaser may within ten (10) business days after the Effective Date deliver to Seller a notice of the objections that Purchaser may have to anything contained or set forth in or disclosed by the Title Commitment ("Unpermitted Exceptions"). If Purchaser delivers notice of

any Unpermitted Exceptions to Seller, Seller may, within said ten (10) day period, elect to eliminate or satisfy the Unpermitted Exceptions to the satisfaction of Purchaser. If Seller is unable or unwilling to correct the Unpermitted Exceptions, then Purchaser shall have the right, at its election, but as its sole and exclusive remedy to either (i) waive the Unpermitted Exceptions and accept title to the Property subject to such Unpermitted Exceptions (in which case the Unpermitted Exceptions shall be deemed Permitted Exceptions) or (ii) terminate this Agreement.

The title policy shall include the following endorsements (to the extent available in the applicable jurisdiction, but regardless of whether any additional amount is charged for such endorsement): (i) extended coverage endorsement (insuring over the general or standard exceptions), (ii) ALTA Endorsements: 3.1 (Zoning), 18-06 (Single Tax Parcel), 17-06 (Access and Entry) and 19-06 (Contiguity-Multiple Parcels with other parcels being purchased by Purchaser), and (iii) such other endorsements as are reasonably requested by Purchaser, Purchaser's lender, if any, and are necessary to close on the sale and purchase of the Property. Purchaser shall pay for all endorsements other than extended coverage.

5. Representations, Covenants, Warranties and Agreements of Seller. Seller represents and warrants to Purchaser, as a material inducement for Purchaser to enter into this Agreement, the following as of the Effective Date and as of the Closing Date:

(a) Except as provided on the Title Commitment, Seller has good and marketable title to the Property, free and clear of all liens and there are no unrecorded easements, rights of possession in any third party or any pending or threatened adverse possession claims affecting the Property.

(b) To Seller's Knowledge (defined below): (i) Seller is not in violation of, and has not in the past violated, any applicable Environmental Laws (as defined below); (ii) no person has used, stored, manufactured, released, discharged, emitted, spilled or disposed of any Hazardous Substance (as defined below) on, from or affecting any real property (including, without limitation, the Property) at any time owned, leased or used by Seller; (iii) there are no underground storage tanks, landfills, surface impoundments or disposal areas located upon or directly adjacent to the Property; (iv) the Property does not contain any substances which would require remedial action under any Environmental Laws; (v) no conditions exist with respect to the Property which would require such remedial action; (vi) Seller has not (nor has any other person) used, treated, stored, disposed of, arranged for or permitted the disposal of, transported, handled, manufactured, distributed or released any substance, material or waste at, to or from the Property so as to give rise to any liability or obligations pursuant to any Environmental Laws; and (vii) no facts, events or conditions relating to the Property will prevent, hinder, or limit continued compliance with any Environmental Laws, or give rise to liabilities under any Environmental Laws. Seller has not received any written or oral notice, report or other information with respect to the Property regarding any actual or alleged violation of, or any liability pursuant to, any Environmental Laws, including any investigatory, remedial or corrective obligations. Seller has delivered to Purchaser complete copies of all reports, studies, correspondence and documents with respect to the Property relating to the presence of Hazardous Substances at, on, under or from the Property and/or compliance with or liability pursuant to any Environmental Laws that are in the possession or under the control of Seller.

There are no actions, suits, investigations, liabilities, inquiries or other proceedings, rules, orders or citations involving the Property, pending or threatened, as a result of any failure of the Property to comply with any Environmental Laws, nor to Seller's Knowledge is there any basis for any such action, suit, investigation, liability, inquiry or other proceeding, rule, order, or citation. To Seller's Knowledge, the Property is not contaminated with any waste or Hazardous Substance. "Environmental Laws" shall mean any applicable federal, state, local and foreign environmental (including those related to water, air and soil), health, safety, and sanitation statutes, Laws, regulations, ordinances, judgments and rulings, interpretations, orders, permits and licenses of or issued by any regulatory, administrative and governmental authorities with respect thereto. "Hazardous Substance" means any material or substance defined as a hazardous substance, hazardous material, toxic material or hazardous waste under any Environmental Laws existing on the Property on or prior to the Closing Date.

(c) To Seller's Knowledge, Seller has all required authorizations with respect to emissions into the environment (including solids, liquids and gases), and the proper disposal of such materials (including solid waste material) required for operation at present operating levels. To Seller's Knowledge, the Property is not subject to the National Contingency Plan under CERCLA nor has it been designated as a Superfund site thereunder or a site to which monies authorized under the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. § 9601, et seq. ("CERCLA") are being spent or applied.

(d) To Seller's Knowledge, the Property is not the subject of any condemnation or eminent domain or similar proceeding or action, and to Seller's Knowledge there is no proposal under consideration by any public or governmental authority or entity to commence any such proceeding or action or to use any part of the Property.

(e) To Seller's Knowledge, there are no claims, litigation, proceedings or disputes pending or, to Seller's Knowledge, threatened, against or relating to the Property.

(f) To Seller's Knowledge, there is no existing, pending or proposed public improvement in, about or outside the Property which has or may result in the imposition of any assessment, or charge against any part of the Property or special assessment or similar charge impacting or which may impact any part of the Property.

(g) Seller has provided to Purchaser copies of all environmental reports or studies, policies of title insurance, surveys, appraisals, leases or rights of possession and a list of any building or other violations in Seller's possession or under its control with respect to the Property.

(h) Seller has not received any written notice of violation of any building, zoning, subdivision, health and safety and other land use and occupancy laws.

(i) Seller has not received any written notices from any insurer that the Property fails to meet underwriting standards or requires repairs, alterations or other work to be performed.

(j) No person or entity has been granted any options, rights of first refusal or other purchase rights with respect to the Property.

(k) Other than as disclosed in the Title Commitment and to Seller's Knowledge, the Property is not subject to any lien, encumbrance, covenant, restriction, or easement.

(l) For purposes of this Agreement, Seller shall be deemed to have "Knowledge" if Timothy R. White has actual knowledge of the fact, condition, or event represented herein.

(m) No brokerage or finders' fees or agents' commissions or any similar charges in connection with this Agreement are owed or will be owed to any third party as a result of the actions of Seller.

6. Representations, Covenants, Agreements and Warranties of Purchaser. Purchaser hereby represents and warrants to Seller, as a material inducement for Seller to enter into this Agreement, the following as of the Effective Date and as of the Closing Date.

(a) Purchaser is a limited liability company duly organized, legally existing and in good standing under the laws of the State of Illinois.

(b) No brokerage or finders' fees or agents' commissions or any similar charges in connection with this Agreement are owed or will be owed to any third party as a result of the actions of Purchaser.

7. Seller's Conduct Pending the Closing. Pending the Closing, and except as otherwise consented to by Purchaser in writing, Seller shall maintain the Property in good condition and in the ordinary course of business, consistent with past practice. Without limitation to the foregoing, Seller shall not delay any material maintenance or material repairs with respect to the Property and shall not permit any environmental contamination or waste at the Property.

8. Closing Documents and Items.

(a) Seller's Deliveries. At Closing, Seller shall deliver to Purchaser the following:

(i) Closing Statement/HUD-1/Disbursement Statement prepared by Title Company;

(ii) Warranty Deed;

(iii) Bill of Sale;

(iv) FIRPTA affidavit, acceptable to Purchaser for Seller as to Seller's status as a domestic entity;

- (v) evidence of corporate authority to enter into and perform its obligations under this Agreement;
- (vi) affidavits, certifications and other documents reasonably required by Title Insurer in connection with its issuance of the Title Policy;
- (vii) any other documents (e.g., transfer tax declarations) that are reasonably necessary or expedient to consummate the transactions contemplated by this Agreement; and
- (viii) termination of the lease between Seller and any other third party concerning the Property, if any.

following:

- (b) Purchaser's Deliveries. At Closing, Purchaser shall deliver to Seller the
 - (i) the balance of the Purchase Price, plus or minus prorations provided herein or credits mutually agreed to between the parties;
 - (ii) a counterpart of the Closing Statement/HUD-1/Disbursement Statement prepared by Title Company;
 - (iii) evidence of corporate authority to enter into and perform its obligations under this Agreement;
 - (iv) affidavits, certifications and other documents reasonably required by Title Insurer in connection with its issuance of the Title Policy; and
 - (v) any other documents (e.g., transfer tax declarations) that are reasonably necessary or expedient to consummate the transactions contemplated by this Agreement.

9. Possession. Seller shall deliver full and exclusive possession of the Property to Purchaser at the Closing.

10. Closing; Closing Date. The closing of the transaction contemplated by this Agreement (the "Closing") shall take place at the Title Company within fourteen (14) days after the contingency in Section 3(a) is satisfied and at a time and place mutually agreed upon by the parties. The Closing shall be deemed to be effective at 12:01 a.m., Central Time, on the date of the Closing (the "Closing Date").

11. Risk of Loss. Until the Closing, all risk of loss relative to the Property, including, but not limited to, all loss occasioned by fire, theft, vandalism, mischief, flood, wind storm, accident, act of God, act of the public enemy or other casualty, shall be borne by Seller. In the event that, prior to the Closing, all or any portion of the Property is vandalized or damaged by fire, mischief, flood, wind storm, accident, act of God, act of the public enemy or other casualty,

Seller shall promptly notify Purchaser in writing of such occurrence, and Purchaser shall have the option to terminate this Agreement or to close the transactions contemplated by this Agreement and receive a credit against the Purchase Price in an amount equal to the reasonable and fair value of the loss occasioned by such occurrence, as determined jointly by Purchaser and Seller.

12. Permitted Assignee. Purchaser may assign its rights under this Agreement to an entity owned and controlled by Purchaser ("permitted assignee"), and upon such assignment and the acceptance by such permitted assignee(s), all rights, duties and obligations of the Purchaser hereunder shall become those of the permitted assignee, provided that Purchaser shall remain obligated for the performance of all of the obligations of the permitted assignee(s) under this and related agreements to and including the Closing Date.

13. Miscellaneous.

(a) Fees and Expenses. Except as otherwise stated in this Agreement, all expenses incurred by the parties hereto shall be borne solely and entirely by the party that has incurred such expenses.

(b) Notices. Except as otherwise set forth in this Agreement, all notices, requests, demands and other communications which are required or may be given under this Agreement by a party to another party hereunder shall be in writing and shall be deemed to have been duly given if delivered personally, if sent by facsimile, if provided, email or mailed, first class mail, postage prepaid, return receipt requested, as follows:

(i) if to Purchaser:

Jim McMahon
350 Blackstone
LaGrange, Illinois 60525
Facsimile: (815) 306-3404
Email: jim@jpmtgroup.com

(ii) if to Seller:

10970 Archer Avenue Property, Inc.
10970 Archer Ave.
Lemont, Illinois 60439
Attention: Tim White
Email: trwhite301@sbcglobal.net

or to such other address as either party shall have specified by notice in writing to the other party. All such notices, requests, demands and communications shall be deemed to have been received on the date of personal delivery, facsimile or email with reasonable proof of delivery and receipt thereof, and on the third business day after the mailing thereof.

(c) Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be considered an original counterpart, and shall become a

binding agreement when each party shall have executed one counterpart and delivered it to the other parties.

(d) Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties and their respective successors, heirs and lawful assigns. No party may assign or delegate this Agreement without the prior written consent of the other parties, which shall not be unreasonably withheld or delayed.

(e) Modification and Prior Agreements. This Agreement cannot be amended, supplemented, altered or otherwise modified, unless done so in writing, signed by a duly authorized representative of the party against whom such modification is sought to be enforced. This Agreement supersedes and replaces all other agreements entered into prior to the Effective Date and each prior agreement, addendum, writing or other understanding between the parties related to the transaction contemplated herein shall be null and void.

(f) Waiver. No provision of this Agreement shall be waived by any party hereto, unless such waiver is in writing, signed by a duly authorized representative of the party against whom such waiver is sought to be enforced. A waiver by any party of any breach or failure to comply with any provision of this Agreement by another party shall not be construed as or constitute a continuing waiver of such provision or a waiver of any other breach of or failure to comply with any other provision of this Agreement.

(g) Severability. The parties believe that every provision of this Agreement is effective and valid under applicable law, and whenever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid. If any provision of this Agreement is held, in whole or in part, to be invalid, the remainder of such provision and this Agreement shall remain in full force and effect, with the offensive term or condition being stricken to the extent necessary to comply with any conflicting law.

(h) Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to the subject matter of this Agreement. The provisions of this Agreement shall supersede all contemporaneous oral agreements, communications and understandings between the parties.

(i) No Strict Construction. Each of the parties confirms that they and their counsel have reviewed, negotiated and adopted this Agreement as the joint agreement and understanding of the parties and no rule of strict construction shall be applied against any person.

(j) Time of Essence. Time is of the essence in this Agreement.

(k) Headings. The headings used herein have been used for the convenience of the parties and are not to be used in construing this Agreement.

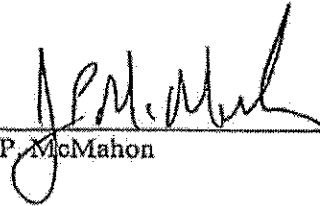
(l) Applicable Law; Dispute Resolution. The terms and conditions of this Agreement shall be governed, construed, interpreted and enforced in accordance with the domestic laws of the State of Illinois, without giving effect to any choice of law or conflict of

law provision or rule (whether of the State of Illinois or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than the State of Illinois. Prior to the commencement of any legal proceeding, the parties agree to meet in person, with or without counsel, and attempt to resolve any differences related to this Agreement or otherwise. In the event the parties are unable to reach a resolution within thirty (30) days after a party requests a meeting, either party may proceed with any legal cause of action. Notwithstanding the above, nothing contained herein shall prevent or prohibit a party from seeking any temporary or preliminary injunctive relief necessary to protect its rights or property pursuant to this Agreement or the Asset Purchase Agreement in any court of competent jurisdiction.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, this Agreement is entered into by the parties hereto effective as of the Effective Date.

PURCHASER:



James P. McMahon

SELLER:

10970 Archer Avenue Property, Inc., an Illinois corporation

By: _____

Its: _____

EXHIBIT A

Legal Description

LOT 29 IN COUNTY CLERK'S DIVISION IN THE NORTHWEST 1/4 OF SECTION 30, TOWNSHIP 37 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS EXCEPTING THEREFROM THE FOLLOWING DESCRIBED PARCEL: BEGINNING AT THE INTERSECTION OF THE WEST LINE OF SAID LOT 29 AND THE SOUTH LINE OF NEW AVENUE; THENCE NORTHEASTERLY ALONG THE SOUTH LINE OF SAID NEW AVENUE 230.46 FEET TO THE INTERSECTION OF A LINE THAT IS 200.0 FEET EAST OF PARALLEL TO THE WEST LINE OF SAID LOT 29; THENCE SOUTH ALONG SAID PARALLEL LINE 310.0 FEET; THENCE SOUTHWESTERLY 207.30 FEET TO A POINT ON THE WEST LINE OF SAID LOT 29 THAT IS 250.0 FEET SOUTH OF THE POINT OF BEGINNING.

**PROJECTED BUSINESS
PRO FORMA**

*Estimated Business Pro Forma for J.P. McMahon Properties, LLC
16548 New Avenue, Lemont, IL*

Income	Year One w/out 6b	Year One with 6b	Comments
Projected Sales Receipts /1	\$15,000,000.00	\$15,000,000.00	
Expenses / 2			
Accounting	\$10,000.00	\$10,000.00	
Advertising	\$5,000.00	\$5,000.00	
Bank Interest	\$200,000.00	\$200,000.00	
Building Exp.	\$10,000.00	\$10,000.00	
Computers	\$15,000.00	\$15,000.00	
Fleetmatics	\$25,000.00	\$25,000.00	
Fuel	\$2,160,000.00	\$2,160,000.00	
Aflac Insurance	\$45,000.00	\$45,000.00	
Blue Cross Health Ins.	\$828,000.00	\$828,000.00	
Met-Life Dental Ins.	\$75,000.00	\$75,000.00	
Work Comp Ins.	\$271,064.00	\$271,064.00	
GL & Property Insurance	\$268,147.00	\$268,147.00	
\$5MM Umbrella Insurance	\$68,670.00	\$68,670.00	
I-Pass	\$625,000.00	\$625,000.00	
IT	\$25,000.00	\$25,000.00	
Legal	\$20,000.00	\$20,000.00	
Licensing	\$135,000.00	\$135,000.00	
M&E	\$10,000.00	\$10,000.00	
Office Expense	\$30,000.00	\$30,000.00	
Pension Consultant	\$3,750.00	\$3,750.00	
PAYROLL \ Mechanics	\$367,500.00	\$367,500.00	
PAYROLL \ Office	\$836,550.00	\$836,550.00	
PAYROLL \ Drivers	\$5,818,623.00	\$5,818,623.00	
Profit Sharing	\$165,000.00	\$165,000.00	
Driver Gas\Gift Cards	\$60,000.00	\$60,000.00	
Management % of Profit	\$500,000.00	\$500,000.00	
Building Lease	\$300,000.00	\$300,000.00	
Tractor-Tanker Lease	\$950,000.00	\$950,000.00	
Equipment Maintenance	\$650,000.00	\$650,000.00	
Utilities	\$75,000.00	\$75,000.00	
Yard Expense	\$5,000.00	\$5,000.00	
Uniforms	\$25,000.00	\$25,000.00	
Real Estate Taxes	\$45,300.00	\$113,195.00	
Mortgage	\$23,880.00	\$23,880.00	
Management Fee	\$27,375.00	\$27,375.00	
Total Expenses	\$14,678,859.00	\$14,746,754.00	
Expense Ratio	97.86%	98.31%	
Net Operating Income	\$321,141.00	\$253,246.00	

Footnotes:

Real Estate Taxes is based on a Fair Market Value of \$2,000,000.