

Committee of the Whole Meeting
City Hall
1707 St Johns Avenue,
Highland Park, IL 60035
January 12, 2026
5:00 PM
Agenda

Individuals with questions or feedback about an agenda item can address the City in the following ways:

- 1. Emails with Unlimited Information.** Individuals may email the City an unlimited number of words at cityhp@cityhpil.com. Emails will be forwarded to the City Council if requested. All emails received will be acknowledged.
- 2. Telephone.** Individuals with no access to email may leave a message with the City Manager's Office at 847.926.1000.
- 3. Live Comments.** Individuals are able to address the Council during the City Council meeting. Questions/comments should be limited to three minutes or less.

Committee of the Whole and City Council meetings are broadcast live on the City's Facebook page and on the City's website. Meetings can be watched after the meeting from a video link on the City's website.

The City encourages individuals to sign-up for its enews for important information from the City. To sign-up for the enews, visit www.cityhpil.com.

I. Call to Order

II. Roll Call

III. Approval of Minutes

- A. Approval of the Minutes of the Rescheduled Regular Meeting of the Committee of the Whole Held on December 15, 2025

IV. Scheduled Business

- A. Discussion Entering into a Sales Tax Rebate Agreement for WKN Automotive Inc. d/b/a McGrath Kia (250 Skokie Valley Road)
- B. Recognizing Special Sister Cities Guests from Modena, Italy and Don Sante Bartolai Day

V. Other Matters

VI. Closed Session

VII. Adjournment

Staff Report



Meeting Date: January 12, 2026
Staff Contact: Ashley Palbitska, Assistant to the City Manager/Deputy City Clerk
Department: City Manager's Office

Title: Approval of the Minutes of the Rescheduled Regular Meeting of the Committee of the Whole Held on December 15, 2025

Recommendation:

For the City Council’s approval are the minutes of the Rescheduled Regular Meeting of the Committee of the Whole held on December 15, 2025.

Attachments:

- 1. MIN COTW 12-15-2025

**MINUTES OF A OF THE RESCHEDULED REGULAR COMMITTEE OF THE WHOLE
OF THE CITY OF HIGHLAND PARK**

MEETING DATE: December 15, 2025

MEETING LOCATION: City Hall
1707 St Johns Avenue, Highland Park, IL 60035

I. Call to Order

At 5:01 PM, Mayor Rotering called the meeting to order and asked for a roll call:

II. Roll Call

Present: Mayor Rotering, Councilmembers Center, Bruckman, Ross, Tapia (Remote, joined at 5:06 PM), Lidawer, Blumberg

Absent: None

Staff Present: City Manager Neukirch, Director of Public Works Bannon, Community Development Director Fontane, Assistant City Manager Jason, Assistant City Manager Taub, Deputy Fire Chief Brennan, Deputy Finance Director Lukasik, Commander Curran, Communications Manager Bennett, Assistant to the City Manager Palbitska, Social Services Coordinator Alejandro

Also Present: Corporation Counsel Elrod

III. Approval of Minutes

A. Approval of the Minutes of the Regular Meeting of the Committee of the Whole Held on November 24, 2025

B. Approval of the Minutes of the Closed Session of the Regular Meeting of the Committee of the Whole held on November 24, 2025

Councilmember Lidawer moved to approve the Minutes of the Regular Meeting of the Committee of the Whole Held on November 24, 2025 and the Minutes of the Closed Session of the Regular Meeting of the Committee of the Whole Held on November 24, 2025. Councilmember Blumberg seconded the motion. Upon a voice vote, the Mayor declared the motion Passed (6 - 0).

MOVER:	Councilmember Lidawer
SECONDER:	Councilmember Blumberg
AYES:	Mayor Rotering, Councilmembers Center, Bruckman, Ross, Lidawer, Blumberg
ABSENT:	Councilmember Tapia

IV. Scheduled Business

A. Highland Park Community Foundation Annual Report 2025

Highland Park Community Foundation ("Foundation") Vice Chair Eric Ephraim, Secretary Jon Levy and Executive Director Terri Olian presented highlights of the Foundation's Annual Report.

The Council voiced their appreciation for the work that is being done by the Foundation.

The Council and Foundation Representatives discussed the differences from year to year as well as the growth that is taking place. They discussed dependency on the Foundation by the organizations.

B. Place of Remembrance Update & Budget Determination

City Manager Neukirch introduced the presentation regarding the Place of Remembrance.

Assistant City Manager Taub presented information as it relates to the Place of Remembrance and budget determination.

The Council and Staff discussed the construction and budgetary changes of memorials in other parts of the country, the interest to have the Place of Remembrance completed by July 4, 2027 and ensure that it is reflective of the community and the experience, the confirmation of managing fundraising, and how the determination of the budget will set the framework for what can be designed and constructed. The Council was informed that they will be made aware if any budgetary changes need to be made, and they reiterated how this decision is an economic decision and in no way reflects what happened to those that were involved or impacted by the tragedy. Concerns were voiced regarding the already impending cost of the project, but a majority of the Council was in favor of budgeting \$2M for the construction of the permanent memorial. The Council confirmed that the City will not aggressively pursue fundraising, but will recognize donations that are provided. The Council was in favor of using reserve funds for this project.

City Manager Neukirch noted that fund drawdowns are already planned for Fiscal Year 2026 and 2027, although the construction budget as noted by the Council will be included in the budget.

Assistant City Manager Taub noted that the proposed agreement with SWA will be on the January 12, 2026 City Council agenda for review and approval. She explained that invoices from SWA will be provided on a monthly basis to ensure oversight is managed appropriately related to expenditures.

At 5:52 PM, the Mayor declared a recess of the Committee of the Whole Meeting.

At 6:00 PM, the Mayor reconvened the Committee of the Whole Meeting and asked for a roll call:

Present: Mayor Rotering, Councilmembers Center, Bruckman, Ross, Tapia (Remote), Lidawer, Blumberg

Absent: None

Staff Present: City Manager Neukirch, Director of Public Works Bannon, Community Development Director Fontane, Assistant City Manager Jason, Assistant City Manager Taub, Deputy Fire Chief Brennan, Deputy Finance Director Lukasik, Commander Curran, Communications Manager Bennett, Assistant to the City Manager Palbitska, Social Services Coordinator Alejandro

Also Present: Corporation Counsel Elrod

C. Discussion of Proposed New Land Use – Champions Point

Community Development Director Fontane presented information on a proposal for a new conditional land use.

Corporation Counsel Elrod explained the reason as to why the discussion is on the agenda tonight.

John Cooper, property owner, presented information regarding his request for consideration of a new land use.

The Council, Mr. Cooper, Corporation Counsel Elrod, and Staff discussed:

- Community benefit access to the property would be about 48 days out of a calendar year
- The breakdown of the use of the property would be 13% for community benefit and the remaining 87% of use would be for commercial purposes
- Commercial purposes would include hosted events, tours of the property, etc.
- An opportunity was provided to the neighbors as to how they could share in the profit
- The number of parties that have taken place on the property since ownership change and details related to those parties
- Possibility of setting a zoning precedence that could create negatives results not only in this neighborhood but other parts of the City
- Discussions that have been had with the Park District, use of the Heller Nature Center, and alternative plans if the Park District is not interested in providing access
- Possibility of phased growth
- The need for a traffic impact and environmental study for this type of use in a residential area
- Five percent of admission revenue is tentatively planned to be shared with the Park District in order to access the site from their property at Heller Nature Center, although nothing has been decided related to this offer
- Background and experience of Mr. Cooper as it relates to the types of offerings being proposed as uses on the property
- How the property will lend to an inspirational program for those within and

outside of the community

- Employee housing and access to the property
- ADA accommodations
- Impact this proposal may have on the Heller Nature Center and the environment surrounding the neighborhood
- Request to offer more than 13% use of time of the property for charitable organizations
- Belief that the property, including the house, is secluded enough that larger events and torus would not have a large impact on the neighbors
- Anticipation of approximately 300 visitors a day to the property, about 100,000 annually with higher summer season
- Public access to the property is proposed to be through shuttles and a path from the Heller Nature Center; including potential for a ticket booth or a member of staff on the path providing direction and accepting tickets
- Expectation of the neighbors that moved into this area
- The property is an amazing asset to the community and should be enjoyed by all
- The City does not have an obligation to ensure this property is profitable for the property owner
- Concerns with the removal of trees in order to create an access path to the property
- Concerns with no practical concept for what is being proposed; everything seems to be pretty vague
- The need to have come up with creative solutions to offset the concerns of the neighbors and the community
- An understanding of the need to protect the neighbors and their investments
- More emphasis on charitable uses for the property
- The requested text amendment would need to be made by the City Council

Karl Camillucci, attorney for Mr. Cooper, noted that the ask is to move forward with exploring a text amendment and continue to work through this process.

Alex Ulyanov, Highland Park resident, provided information as it relates to what has happened with the new owner and property. He explained noted that Mr. Cooper is waning to operate a tourism business within a residential neighborhood. He noted that Mr. Cooper pressured the neighbors and then changed his approach to attempt to gain support for his proposal.

Michael Friduss, Highland Park resident, continued providing information regarding the background and timeline as to what has transpired after the purchase of the property.

Dr. Cameron Haery, Highland Park resident, continued providing information regarding the background and timeline as to what has transpired after the purchase of the property.

Marl Walton, Highland Park resident, voiced concerns regarding the numerous proposals that have been presented, as well as the noise nuisance that has been produced on the property. He noted that Mr. Cooper has not taken into consideration the neighbors on Mavor Lane and how the path from the Heller Nature Center will impact his property. He explained that the walking path will go right by his yard and it will be disruptive to his daily life. He indicated that Mavor Lane will be impacted by those visitors that will use the roadway as a parking lot instead of parking where they have been instructed.

Robert Simon, Highland Park resident, voiced concerns with shuttling buses on Half Day Road and Ridge Road as that is not the current traffic pattern. He stated that there are members of the Council trying to put lipstick on this proposal. He requested that the Council not allow this request to move forward.

Claudia Martin, an outside community member, explained that she was able to bring youth to the property and provided information as to their experience. She indicated that she is fully supportive of Mr. Cooper's proposal as it will bring economic growth to the community, it gives back to the youth, and it will inspire future generations. She urged the Council to approve the request and support a project that honors Chicago's rich history and contributes to the City's vibrancy.

Josie Moore, Deerfield resident/former Highland Park resident, noted that his 8th grade daughter is taking class that allows her to study the challenges Michael Jordan faced and how those experiences shaped his growth. He noted that this property is rare and provides for a meaningful educational opportunity that is tied to a physical place. He respectfully requested the Council move forward with the request for a zoning text amendment.

Dana Nasr, Highland Park resident, noted that her backyard abuts Mr. Cooper's property and she strongly against what he is proposing. She voiced concern that this small, quiet neighborhood will be turned into a zoo of people. She explained that her home was recently burglarized and it has left her family vulnerable. She indicated that this proposal will only bring more fear to her family. She stated that growth and development of this kinds needs to be in a place where it makes sense, not this neighborhood.

Rich Levy, Highland Park resident, provide his support for this project as he tells everyone he is from the area where Michael Jordan lived. He stated that 200 years ago, the City allowed Ravinia Festival to be built within a neighborhood and this should be allowed as well. He agreed there would be noise and impact to the neighborhood but this project allows kids in the community to visit this unique opportunity right in their own backyard.

Councilmembers Center, Ross, Tapia and Lidawer were interested in continuing to have a conversation and explore this opportunity.

Mayor Rotering, Councilmembers Blumberg, Bruckman were not interested in continuing the conversation or exploring the opportunity.

A majority of the Council was interested in moving forward with conversations and exploration.

Mayor Rotering and City Manager Neukirch discussed the public notification process and when this will be brought before the Council for further discussion, plus input from the Park District when it is available.

V. Adjournment

Councilmember Blumberg moved to adjourn the Committee of the Whole meeting. Councilmember Lidawer seconded the motion. Upon a voice vote, the Mayor declared the motion passed unanimously.

The Committee of the Whole adjourned its meeting at 7:37 PM.

Respectfully Submitted,

Ashley Palbitska
Assistant to the City Manager/Deputy City Clerk

Staff Report



Meeting Date: January 12, 2026
Staff Contact: Jamie Elder, Business Development Manager
Department: City Manager's Office

Title: Discussion Entering into a Sales Tax Rebate Agreement for WKN Automotive Inc. d/b/a McGrath Kia (250 Skokie Valley Road)

Recommendation:

Staff will present information on a request from WKM Automotive, Inc., d/b/a McGrath Kia of Highland Park at 250 Skokie Valley Road for consideration to enter into a [Sales Tax Rebate Agreement](#) in order to support their business growth. Staff will review the current Sales Tax Rebate program and seek feedback from Council on the following considerations related to staff's recommended terms in relation to entering into an agreement with McGrath Kia:

Summary of Recommended Rebate

Commencement Date: January 1, 2026
Sales Tax Base Years: 2025 (estimated)
Sales Tax Base: \$500,000
Annual Inflation Adjustment: 2% or the CPI, whichever is greater
Maximum Rebate: \$2,000,000
McGrath Kia /City Revenue Share: 50/50
Term: 12 Years or \$2,000,000; whichever occurs first
Total Revenue Share Estimate: \$300,000

Policy Consideration:

Summary of the City's Rebate Program

The purpose of the City of Highland Park's sales tax rebate program is as follows:

1. Stimulate sales tax growth and create jobs in Highland Park.
2. Preserve the existing level of sales tax revenues.
3. Protect the interests of the City and its residents with a thorough and objective review of requests.
4. Projects are only eligible if they meet a number of guidelines.
5. Sales Tax Rebates will be used only for projects that will significantly increase sales tax

generation.

Eligibility

Eligible developments for existing businesses must generate a minimum taxable sales of \$1 million per year, as determined by the most recently completed calendar year preceding the application for sales tax rebate. Existing businesses must make a minimum capital investment of \$75,000 in eligible expenses in connection with the proposed project (i.e., an improvement to existing facilities or development of new facilities). Eligible expenses include the following:

- Land acquisition
- Infrastructure development
- Site improvements such as environmental clean-up, building improvements, facility expansion, building/mechanical, landscape, signage, lighting, parking lot, etc.

General Conditions

- The rebate is based on the growth of the sales tax. The project must generate sales tax rebates from a Growth Base Index (a set base amount for expected sales tax revenue where taxes for subsequent years exceed the base, including an adjustment for inflation)
- Sales tax growth that is attributable to an applicable change in the sales tax rate shall be exempt from rebate during the life of any agreement.
- The total City contribution shall be capped at the level of capital expenditures approved. If the rebate offsets the approved level of capital expenditures prior to the expiration date of the agreement, the rebate shall be terminated.
- The agreement must include a Change in the Law clause stating that the rebate is predicated on current State law on distributing sales taxes to the City.
- The maximum sales tax rebate shall be equal to the amount of the improvement

Background

The City Council, in cooperation with the Business and Economic Development Advisory Group (BEDAG), developed a sales tax rebate program to facilitate business attraction and retention. New businesses making minimum capital investments of \$250,000 and generating a minimum of \$1,000,000 in sales tax dollars annually may be eligible for rebates. Existing businesses investing a minimum of \$75,000 in capital improvements and generating a minimum of \$1,000,000 in sales tax dollars annually may be eligible for rebates. The rebate program allows the City to preserve the City’s existing sales tax revenue and stimulate sales tax growth. Rebates are paid on the incremental growth of municipal sales tax revenue paid annually to the City above the previous year’s sales tax base, including an annual adjustment for inflation at 2% or the CPI, whichever is greater. View Table A on previous sales tax rebate agreements with auto dealerships.

TABLE A:

Business	Initiated	Rebate	Rebate	Cost Share	Duration	Rebate	Period
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		Request	Agreed			Paid	Pay
Lexus of HP	2015	\$500,000	\$500,000	50/50	10	\$200,675	9
D&R	2014	\$72,200	\$66,940	40/60	10	\$8,638	8
Autoworks							
Semersky	2013	\$9,940,000	\$9,730,963	75/25	12	\$3,332,986	11
Enterprises							
Gregory	2013	\$500,000	\$500,000	50/50	15	\$500,000	11
Hyundai							
Muller	2005	\$500,000	\$500,000	50/50	15	\$500,000	10
Honda							

Recommendations for Consideration — McGrath Kia:

McGrath Kia of Highland Park has been a family-owned and operated business since 1990. The dealership offers purchase or lease options of new and used Kia models, which include sedans, sport utility vehicles, and hybrids, such as Sportage, Seltos, Telluride, Ev6, Carnival, Sorento, Ev9, Soul, Forte, etc. The dealership also offers parts, accessories, and service to customers. On December 1, 2022, McGrath of Highland Park acquired the property located at 250 Skokie Valley Rd, Highland Park, IL 60035, which will accommodate the eventual remodeling of the dealership’s facilities. The Certificate of Occupancy was issued in December 2023. Previous improvements in 2023 and 2024 to the facility, which are not eligible for the sales tax rebate, include signage, paint/drywall, doors, HVAC, and other major renovations. Future construction would include the showroom, service area, and sales offices.

At the December 15, 2025 City Council meeting, the Council approved a special use and development permit for this project, with the applicant's intent of moving forward should they receive a Sales Tax Rebate from the City. The new showroom and service areas allow for increased sales of vehicles and parts, contributing to the anticipated growth in sales tax from this investment. Representatives indicated their investment in the project is approximately \$3,757,500. Per the terms of the proposed twelve-year agreement, \$2,000,000 of the \$3,757,500 million investment is eligible for a rebate per the City's established program guidelines. Approval of the agreement would provide for partial reimbursement of McGrath Kia’s eligible improvements, including but not limited to building improvements. Based on current sales tax estimates, staff recommends a year-one agreement baseline at \$500,000. This amount represents the estimated sales taxes that will be paid to the City by McGrath Kia on the property for the 2025 sales tax year, the most recently completed calendar year prior to the project completion. Staff recommends for McGrath Kia to receive 50% of the municipal sales tax revenues generated above the established 2025 baseline plus 2% or the Consumer Price Index (CPI), whichever is greater in year one and the previous year’s base plus 2% or the Consumer Price Index (CPI), whichever is greater in subsequent years of the agreement.

As proposed, it is estimated that the new project will yield approximately \$1.6 million in new sales tax revenue to the City after twelve years. The tentative date for project completion is the third quarter of 2026; the City and McGrath Kia acknowledge and agree that McGrath will not begin earning the rebate until completion of the project. Based on projections from the auto dealership, it is estimated that McGrath Kia would earn \$300,000 in rebated sales tax from the

City over the lifetime of the agreement.

Representatives from McGrath Kia of Highland Park indicated that with this new project, the company's total investment in Highland Park will be \$4.8 million.

Summary of McGrath's Kia's Investment

Showroom Area: \$3,217,500

Renovation Area: \$540,000

Total Investment: \$3,757,500

Summary of McGrath Kia's Rebate Request

Commencement Date: January 1, 2026

Sales Tax Base Years: 2025 (estimated)

Sales Tax Base: \$500,000

Annual Inflation Adjustment: 2% or the CPI, whichever is greater

Maximum Rebate: \$2,000,000

McGrath Kia /City Revenue Share: 50/50

Term: 12 Years or \$2,000,000; whichever occurs first

Total Revenue Share Estimate: \$300,000

Core Priorities:

Attachments:

1. Sales Tax Rebate Guidelines_Application



**CITY OF HIGHLAND PARK
SALES TAX REBATE PROGRAM GUIDELINES
TO FACILITATE BUSINESS ATTRACTION & RETENTION**

8-12-2013

The City Council adopted the following Guidelines for evaluating requests for sales tax rebates for new and existing City businesses. The information detailed herein serves as a guide for applicants and the City. A sales tax agreement with terms and conditions specific to each proposal is subject to approval by the City's Corporate Authorities.

The goals of the Sales Tax Rebate Program are as follows:

1. Stimulate sales tax growth and create jobs in Highland Park by incentivizing retail businesses to locate or expand in the City;
2. Preserve existing level of sales tax revenues to ensure budget sufficiency; and
3. Protect the interests of the City and its citizens with a thorough and objective review of such requests.

The procedures outlined herein are intended to treat sales tax rebate proposals in a fair manner to ensure the validity and merit of individual requests.

A. PROCEDURE FOR REVIEW

Projects that are underway, complete, or property that has already been acquired prior to filing of a completed application with City are not eligible for sales tax rebates.

1. Sales tax rebate requests shall be filed with the City of Highland Park's Office of Economic Development, 1707 St. Johns Avenue, Highland Park, Illinois 60035. Projects entailing multiple business sites must submit separate requests for each business location seeking a sales tax rebate. Each request shall include the following information:
 - a. Projected sales volume and projected sales tax revenue to be generated during the next ten years, broken down by year with and without the use of sales tax rebates;
 - b. A detailed breakdown of eligible development expenses for which a rebate is sought, in accordance with Section B.2 of these Guidelines (land acquisition, infrastructure development, site improvements, public amenities);
 - c. The total requested rebate;
 - d. A completed Application for the Rebate of Taxes (for existing business applicants only); and

- e. A \$5,000 non-refundable deposit, for use by the City to pay for expenses incurred by the City in analyzing the proposal. The City may retain legal and accounting experts, as it deems necessary to review the proposal and to report to City staff and the City Council as to the economic benefits to be derived from the proposal.

Should the City anticipate incurring costs exceeding the \$5,000 deposited, the City will advise the applicant of the additional expenditures anticipated. Should the applicant choose to proceed with its application, the City will bill for the additional expenditures as they are incurred, which the applicant must promptly reimburse. Such expenses shall be considered part of an applicant's eligible costs for the purposes of computing the total sales tax rebate.

2. All sales tax rebate requests will be reviewed by City staff for completeness. After City Staff determines that the application is complete, meeting(s) will be scheduled between City staff and the applicant to review the application and discuss the project.
3. Upon the conclusion of City staff's negotiation of applicable business terms that will comprise a proposed agreement, the Committee of the Whole (COTW) shall review each application and staff recommendation. As needed, the applicant shall meet with the COTW or a subcommittee to outline and discuss the sales tax rebate proposal in further detail.
4. If the COTW recommends the approval of business terms for a proposed sales tax rebate, City staff and the City's Corporation Counsel will prepare a draft agreement containing all recommended terms, forward the draft to applicant for review and comment, and then present the proposed agreement to the City Council for formal consideration at a City Council meeting.
5. If the COTW recommends disapproval of the proposed sales tax rebate, the applicant may petition the City Council for further consideration of the proposed sales tax rebate.
6. The City Council shall have no obligation to consider any sales tax rebate request, regardless of whether the COTW has recommended approval or disapproval of the sales tax rebate request. No sales tax rebate request shall be effective unless and until the City Council adopts a resolution approving the sales tax rebate as well as an agreement, prepared by and acceptable to the City's Corporation Counsel, codifying the terms and conditions of the sales tax rebate. The adoption of such resolution shall be at the sole and absolute discretion of the City Council, and nothing in these Program Guidelines shall be deemed or interpreted as obligating or requiring the City Council to adopt such resolution, or to approve any sales tax rebate or enter into any sales tax rebate agreement.

B. ELIGIBLE EXPENSES

In determining the amount of sales tax rebate for which a project is eligible, expenses incurred in connection with the following shall be considered:

1. Land acquisition with a maximum cap of 50% (not to exceed fair market value)
2. Infrastructure development including stormwater detention and flood plain compensatory storage
3. Site improvements such as building improvements and facility expansion, including, without limitation, the following:
 - a. Structural Building Improvements
 - General Building Improvements (e.g. facility remodeling or expansion)
 - Façade Improvements
 - Roof Improvements
 - Interior Improvements
 - b. Non-Structural Building Improvements
 - Building Mechanical Improvements (e.g. plumbing, electrical, HVAC, etc.)
 - Floor Improvements
 - Door & Window Improvements
 - Lighting Improvements
 - Accessibility Improvements
 - c. Exterior Site or Aesthetic Improvements
 - Landscape Improvements
 - Signage Improvements
 - Lighting Improvements
 - Parking or Lot Improvements

- d. Public amenities including plazas, traffic calming or safety improvements and provision of additional parking capacity above that which is required by the City Code
- e. Environmental clean-up expenses may be eligible for a sales tax rebate provided the improvement pertains to new business clean-up or business expansion clean-up as required by the Illinois Environmental Protection Agency or other local authority.

C. ELIGIBILITY & CONDITIONS OF SALES TAX REBATES

Businesses may be eligible for a sales tax rebate from the City in accordance with the following:

1. The primary source of revenue for the applicant business must generate sales tax.
2. The use of sales tax rebates will be considered in circumstances in which the development or capital investment would not occur but for the provision of a sales tax rebate from the City.
3. The City will not consider an agreement with an applicant that is engaged in litigation against the City or any of its departments, boards, commissions, or affiliated entities.
4. Sales tax rebates will be used only for projects that will significantly increase sales tax generation as determined by the City.
5. The sales tax rebate must be related to the completion by the applicant of physical improvements to the business location.
6. The maximum sales tax rebate shall be equal to the amount of the improvement and shall not exceed \$2,000,000, excluding land acquisition. A greater rebate may be considered depending on the magnitude of the site improvements coupled with the increased sales tax revenue proposed to be generated from the property.
7. For all applicants, the rebate period shall be limited to not more than 10 years or the total sales tax rebate, whichever comes first. The total sales tax rebate shall be determined by the City based on the information provided by the applicant.
8. Subject to inspection by the City and a cost certification, rebate funds may not be issued until such time that all agreed-upon expenditures are incurred and the project and all approved improvements are complete, as determined by the City.

Existing Businesses

For purposes of these Guidelines, an existing business shall be defined as a business that has been conducted, in whole or in part, on real property located within the corporate limits of the City for a period of at least 12 continuous months, and has generated from that location, during that 12-month period, taxable sales of at least \$1 million, as determined by the most recently completed calendar year preceding the application for sales tax rebate.

1. Existing businesses shall have obtained all required City licenses and permits, and shall not have any outstanding City taxes, fines and fees due to the City.
2. Existing businesses must make a minimum capital investment of \$75,000 in eligible expenses in connection with the proposed project (i.e. an improvement to existing facilities or development of new facilities).
3. Eligible developments for existing businesses must generate minimum taxable sales of \$1 million per year, as determined by the most recently completed calendar year preceding the application for sales tax rebate.
4. The City will rebate not more than 50% of sales tax revenues generated above an amount equivalent to 100% of the sales tax paid to the City by the applicant during the most recently completed calendar year occurring prior to project completion or issuance of a certificate of occupancy by the City.

New Businesses

1. New businesses must make a minimum capital investment of \$250,000 in eligible expenses in connection with the proposed project.
2. The City will rebate not more than 50% of all eligible expenses in connection with the proposed project.
3. The City will rebate not more than 40% of all sales taxes generated up to the total approved sales tax rebate.
4. A business that enters into a sales tax rebate agreement with the City as a new business will be prohibited from applying as an existing business for a period of ten years from the inception of the original agreement.

D. SALES TAX REBATE AGREEMENT

A Sales Tax Rebate Agreement with terms and conditions specific to each proposal is subject to approval of the City's Corporate Authorities. The Sales Tax Rebate Agreement shall include, without limitation, the following terms:

1. A Refund of Rebate clause, stating that:
 - a. If the business ceases operations at the site at any time during the term of the agreement, the applicant must refund to the City the entire amount of the sales tax rebate received prior to the business closure; provided, however, that if a new business ceases operations at the site after the first five years of the agreement, the applicant may substitute another like business generating similar sales tax revenue without refunding the amount of the sales tax rebate received to date.

- b. To secure the refund, the agreement will be recorded against the property, except as the City and the applicant may mutually agree.
2. A Change in the Law clause, stating that the rebate is predicated on current State law governing the distribution of sales taxes to the City.
3. A Limited Liability clause, providing that the City shall have no obligation to rebate any sales tax revenues that are not received by the City from the State of Illinois.
4. To verify the amount of sales tax generated, the applicant is required to allow City representatives to inspect copy(s) of applicable State of Illinois Sales Tax Reports. In addition, the applicant must sign a release authorizing the State of Illinois to issue reports to the City on sales tax generated by the developer from the property.
5. Upon request by the City, the applicant shall provide for City review an independent audited financial statement, executed copies of forms submitted to the Illinois Department of Revenue, or other financial statements or documentation demonstrating financial stability and providing sales volume generated and sales taxes paid by the business during the five most recently completely calendar years. Said documentation shall be in a manner acceptable to and as directed by the Office of the City Manager.
6. Under the State of Illinois Prevailing Wage Act, prevailing wages must be paid for fixed works constructed in whole or in part with grants or other funds provided by a municipality. Among your obligations as a recipient of such funds is to file a certified payroll with the City, as set forth in Section 5 of this Act. For more information about the Prevailing Wage Act, please visit the Illinois Department of Labor's [website](#). Certified payrolls should be sent to:

City of Highland Park
Deputy City Manager/City Clerk
1707 St. Johns Avenue
Highland Park, IL 60035

Revised:

August 12, 2013
April 8, 2013
March 1, 2012
November 24, 2008
February 28, 2005
April 14, 2003



**CITY OF HIGHLAND PARK, ILLINOIS
APPLICATION FOR A REBATE OF TAXES
FOR NEW & EXISTING BUSINESSES / APPLICANTS**

**City Manager's Office
Attention: Office of Economic Development
City of Highland Park
1707 St. Johns Avenue
Highland Park, Illinois 60035**

Application Fee: \$5,000.00

Project Location: _____

Type of Business Activity: _____

Applicant Name: _____

Address, City, State, Zip: _____

Home Telephone: _____ Work Telephone: _____

If Other than Applicant, Property Owner's Name: _____

Address, City, State, Zip: _____

Home Telephone: _____ Work Telephone: _____

1. Please Describe Proposed Improvements (A list of eligible expenses appears on pages 3 - 4 of the attached Guidelines):

2. Total Cost of Project: \$ _____

3. Total Cost of Eligible Improvements: \$ _____

4. Total Requested Rebate: \$ _____

5. If Applicant is an Existing Business is Applicant Current on City Licenses & Permits?

YES NO

6. If Applicant is an Existing Business Does Applicant Have Any Outstanding Code Violations or Citations with the City?

YES NO

7. If Applicant is an Existing Business Does Applicant Have Any Outstanding Invoices or Payments Owed to the City?

YES NO

8. In addition to this completed Application form, please submit the materials listed below:

- A completed and signed release authorizing the State of Illinois to issue reports to the City on sales tax generated by the developer of the property (Attached).
- Projected sales volume and projected sales tax revenue to be generated during the next ten years, broken down by year with and without the use of sales tax rebates;
- A detailed breakdown of eligible expenses for which a rebate is sought, in accordance with Section B. of the Guidelines;
 - A copy of all invoices and receipts for completed improvements
 - Legal property address, description, and PIN
 - A copy of the recorded deed
 - A copy of the sales contract, transfer tax documents, or other contract-related documents identifying the price paid for the property, if seeking a rebate for land acquisition.
 - A copy of the executed lease, if occupying this property as a tenant.
- A \$5,000 non-refundable deposit, for use by the City to pay for expenses incurred by the City in analyzing the proposal. The City may retain legal and accounting experts, as it deems necessary to review the proposal and to report to City staff and the City Council as to the economic benefits to be derived from the proposal.

Should the City anticipate incurring costs exceeding the \$5,000 deposited, the City will advise the applicant of the additional expenditures anticipated. Should the applicant choose to proceed with its application, the City will bill for the additional expenditures as they are incurred, which the applicant must promptly reimburse. Such expenses shall be considered part of an applicant's eligible costs for the purposes of computing the total sales tax rebate.

The Applicant _____ asserts that the preceding information is true, correct, and will comply with all City regulations applicable to this program. The Applicant fully understands that the City Manager's Office can make no variances to the guidelines, or requirements, except as authorized in writing. The Applicant fully understands that if his/her project at any time fails to meet federal regulations or municipal ordinances; he/she will be ineligible for a rebate and agrees to forfeit all rights pursuant to the acquisition or recovery of any claims, or damages regarding those funds. The Applicant also agrees to comply with program guidelines and program description. The Applicant agrees that in the event of their breach of any condition or provision, as described, or whenever it is deemed to be in the best interest of the City, the City has the right to terminate the agreement, on thirty (30) days notice and to cancel the agreement, without prejudice to any other rights or remedies of the City. The Applicant acknowledges that he/she has considered the possibility of termination, and agrees not to challenge any such termination. The Applicant agrees to hold harmless the City, the City's corporate authorities, and all City elected and appointed officers, officials, employees, agents, representatives, and attorneys, from any and all claims that may at any time, be asserted against any of such parties in connection with this application. In addition, the Applicant agrees to pay a \$5,000.00 non-refundable fee to the City of Highland Park to cover administrative costs. The payment must be attached to the **completed** Application. If the Applicant is other than the owner of the property, written consent by the property owner must be provided below.

Applicant

Applicant's Signature

Date

If the Applicant is other than the owner of the building, the following line must be completed:

I certify that I, the trustee/owner of the property at _____ give the above signed applicant authority to implement improvements at the above property, as may be required under the City of Highland Park's Sales Tax Rebate Program for Existing Businesses.

Property Owner's Name

Property Owner's Signature

Staff Report



Meeting Date: January 12, 2026

Staff Contact:

Department: City Manager's Office

Title: Recognizing Special Sister Cities Guests from Modena, Italy and Don Sante Bartolai Day

Recommendation:

Attachments:

1. Sister Cities Welcomes Special Delegation from Modena 2026 FINAL
2. Sister Cities Welcomes Special Delegation from Modena 2026 ITALIAN TRANSLATION

City of Highland Park Mayoral Proclamation



In Recognition of *Special Guests from Modena*

WHEREAS, Since its inception in 1956, the goal of Sister Cities International has been “peace through citizen diplomacy,” reflecting a belief in the power of personal connections; and

WHEREAS, As members of Sister Cities International and five time “Best Overall Program” winner, the Highland Park Sister Cities Foundation has embraced this mission. Through cultural, educational and business exchanges and programs to provide humanitarian relief, the Highland Park Sister Cities Foundation has connected people in our community with people in our sister cities: Puerto Vallarta, Mexico; Modena, Italy; and Yerucham, Israel. The results have transformed lives and created lifelong bonds of friendship; and

WHEREAS, Priest Don Stefano Violi is the director of Città dei Ragazzi (Boys Town) in Modena, modeled after the Boys Town started by Father Flanagan in the United States. Don Stefano is the leading a delegation from Modena to Highland Park on a pilgrimage. But why Highland Park? They are coming to thank the community that gave birth to Don Sante Bartolai, one of their inspiring priests and benefactors; and

WHEREAS, Don Sante Bartolai was born in Highland Park in 1917. He and his four brothers were orphaned and sent to be raised by an aunt in Sant’Anna Pelago in the mountains of northern Italy. Three of his brothers returned to the United States. Don Sante Bartolai remained in Modena and entered the seminary. He was ordained a priest in 1942; and

WHEREAS, His values and humanity led him to become an active member of the partisans in northern Italy called the Modena Underground Movement. Don Sante Bartolai was captured by the Fascists who turned him over to the Nazis and sent him to Dachau and then to Mauthausen Concentration Camp, where he experienced unspeakable horrors; and

WHEREAS, Liberated in May 1945, he was sent to a convent in Europe to regain his health. There he wrote his memoir, *Da Fossoli a Mauthausen*. Soon after, he founded Città dei Ragazzi, Boys Town of Northern Italy. He remained active in parish work, often returning to Highwood and Highland Park until his death in 1978; and

WHEREAS, Don Sante Bartolai’s name is inscribed in the Holocaust Museum in Washington, D.C. as a righteous gentile (a non-Jewish person) who risked his life to save Jews during the Holocaust, a title officially awarded by Israel’s Yad Veshem to recognize extraordinary bravery and humanity.

WHEREAS, Don Stefano conducted a Mass in tribute to Don Sante Bartolai on January 12 at 5PM at St. James Church in Highwood.

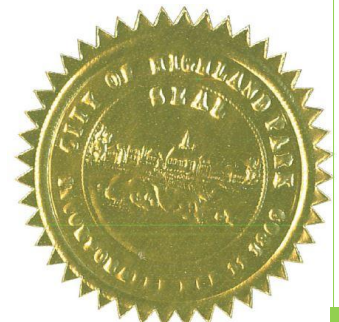
NOW, THEREFORE, I, Nancy R. Rotering, Mayor of the City of Highland Park, and the City Council of the City of Highland Park, Lake County, Illinois, do hereby declare January 12, 2026 as


Don Sante Bartolai Day

And I encourage all residents to welcome the delegation from Modena, Italy, as well as to celebrate the deep bonds of our Sister Cities relationship, connected by a remarkable man, who exemplifies the best in humanity.

DATED this 12th day of January, 2026.


Nancy R. Rotering, Mayor




Ghida S. Neukirch, City Manager & City Clerk

City of Highland Park Mayoral Proclamation



In riconoscimento dei *nostri ospiti speciali di Modena*

CONSIDERATO che, fin dalla sua fondazione nel 1956, l'obiettivo di Sister Cities International è stato "la pace attraverso la diplomazia cittadina", a testimonianza della fiducia nel potere delle relazioni personali; e

CONSIDERATO che, in quanto membri di Sister Cities International e vincitori per cinque volte del premio "Miglior programma in assoluto", la Highland Park Sister Cities Foundation ha abbracciato questa missione. Attraverso scambi culturali, educativi e commerciali e programmi di assistenza umanitaria, la Highland Park Sister Cities Foundation ha messo in contatto le persone della nostra comunità con quelle delle nostre città gemellate: Puerto Vallarta, Messico; Modena, Italia; e Yerucham, Israele. I risultati hanno trasformato vite e creato legami di amicizia duraturi; e

CONSIDERATO che Don Stefano Violi è il direttore di Città dei Ragazzi a Modena, sul modello della Boys Town fondata da Padre Flanagan negli Stati Uniti. Don Stefano guida una delegazione da Modena a Highland Park in pellegrinaggio. Ma perché proprio Highland Park? Vengono per ringraziare la comunità che ha dato i natali a Don Sante Bartolai, uno dei loro sacerdoti e benefattori più stimati; e

CONSIDERATO che Don Sante Bartolai nacque a Highland Park nel 1917. Lui e i suoi quattro fratelli rimasero orfani e furono affidati alle cure di una zia a Sant'Anna Pelago, sulle montagne dell'Italia settentrionale. Tre dei suoi fratelli tornarono negli Stati Uniti. Don Sante Bartolai rimase a Modena ed entrò in seminario. Fu ordinato sacerdote nel 1942; e

CONSIDERATO che i suoi valori e la sua umanità lo portarono a diventare un membro attivo dei partigiani nell'Italia settentrionale, nel movimento chiamato Resistenza Modenese. Don Sante Bartolai fu catturato dai fascisti che lo consegnarono ai nazisti e lo mandarono a Dachau e poi al campo di concentramento di Mauthausen, dove visse orrori indicibili; e

CONSIDERATO che, liberato nel maggio del 1945, fu mandato in un convento in Europa per ristabilirsi. Lì scrisse le sue memorie, "Da Fossoli a Mauthausen". Poco dopo, fondò Città dei Ragazzi, la Boys Town dell'Italia settentrionale. Rimase attivo nel lavoro parrocchiale, tornando spesso a Highwood e Highland Park fino alla sua morte nel 1978;

CONSIDERATO che il nome di Don Sante Bartolai è iscritto nel Museo dell'Olocausto di Washington, D.C. come Giusto tra le Nazioni (una persona non ebrea) che ha rischiato la propria vita per salvare ebrei durante l'Olocausto, un titolo ufficialmente conferito dallo Yad Vashem di Israele per riconoscere l'eccezionale coraggio e umanità.

CONSIDERATO che Don Stefano ha celebrato una Messa in memoria di Don Sante Bartolai il 12 gennaio alle ore 17:00 presso la Chiesa di San Giacomo a Highwood.


PERTANTO, io, Nancy R. Rotering, Sindaco della Città di Highland Park, e il Consiglio Comunale della Città di Highland Park, Contea di Lake, Illinois, dichiariamo con la presente il 12 gennaio 2026 come

Giornata di Don Sante Bartolai

E incoraggio tutti i residenti ad accogliere la delegazione di Modena, Italia, e a celebrare i profondi legami del nostro gemellaggio, uniti da un uomo straordinario che incarna il meglio dell'umanità.


Nancy R. Rotering, Mayor




Ghida S. Neukirch, City Manager & City Clerk