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September 4, 2018

Bart Olson, City Administrator  
United City of Yorkville  
800 Game Farm Road  
Yorkville, Illinois 60560

*Re: Old Kendall County Jail (the "Old Jail")*

Dear Bart:

You have requested my opinion regarding the qualification of the costs to be incurred by the City for the demolition of the Old Jail as eligible "redevelopment project cost" pursuant to the Tax Increment Allocation Redevelopment Act (the "TIF Act"). Your request is based upon the language found in Section 11-74.4-3(a)(q) of the TIF Act which provides as follows:

"No cost shall be a redevelopment project cost in a redevelopment project area if used to demolish, remove, or substantially modify a historic resource, after August 26, 2008 (the effective date of the Public Act 95-934), unless no prudent and feasible alternative exists. "Historic resource" for the purpose of this paragraph means (i) a place or structure that is included or eligible for inclusion on the National Register of Historic Places or (ii) a contributing structure in a district on the National Register of Historic Places. This paragraph does not apply to a place or structure for which demolition, removal, or modification is subject to review by the preservation agency of a Certified Local Government designated as such by the National Park Service of the United States Department of the Interior."

The City acquired the Old Jail from Kendall County in 2009 with a goal to preserve a highly visible historic structure thereby creating a destination for visitors to the City's downtown district. Since its acquisition, the City has made numerous attempts to renovate the building and issued "requests for proposals" for its development. The City intended to coordinate with the local visitor's bureau to develop promotional and marketing plans. At one point, a resident volunteer group created a Haunted House to provide Halloween entertainment to the community. Despite all of these efforts, however, the Old Jail has continued to deteriorate and the cost to renovate the structure has multiplied from the original estimates.

Most recently, the City proceeded to request proposals for demolition of the structure, however, a new citizen group has come forward to attempt to take up the original goals of the City. The City is prepared to consider any proposal to save the Old Jail; and, if a viable plan is acceptable, use of funds for demolition available to the City as a result of its adoption of the TIF Act, is prohibited. In the event, however, the funds required cannot be raised or the proposal for the future use of the building is not consistent with the zoning requirements of the area or the plans for the future redevelopment of the City's Downtown district, another effort to save the Old Jail will have failed.

If the latter is the case, given the numerous efforts to save the Old Jail, it would be apparent that there is no "prudent and feasible alternative" to the demolition of the Old Jail; and, therefore, in my opinion, the cost of demolition is an eligible "redevelopment project cost" under the TIF Act.

Very truly yours,

KATHLEEN FIELD ORR & ASSOCIATES

A handwritten signature in blue ink, appearing to read 'Kathleen Field Orr', written in a cursive style.

KATHLEEN FIELD ORR

/kms