

**REPORT TO MAYOR JAMES LANGFELDER
AND THE CITY COUNCIL OF SPRINGFIELD, ILLINOIS**

The undersigned, Roger W. Holmes, has served as a consultant to Mayor Langfelder on issues relating to the currently unfilled position of Inspector General. In the course of this consultation, a Citizens Complaint has been referred to me regarding tax increment financing (hereinafter "TIF") payments made by the City to a not-for-profit development corporation in Springfield.

In the past, the City has followed the Chicago model of Inspector General Reports in which the name of the Complainant and the entity or parties investigated remains confidential unless a matter is referred for prosecution. The instant case presents an unusual situation in which the local daily newspaper, the local weekly newspaper and a local television station have all named the subject of the citizen's complaint by name in the media. With the express permission of the entities being investigated, this report will deviate from the usual non-disclosure by acknowledging that the subjects of the investigation are the Enos Park Neighborhood Improvement Association (hereinafter "EPNIA"), Enos Park Development, LLC (hereinafter "EPD") and Jeremiah Project, all three of which are not-for-profit limited liability corporations organized under the laws of the State of Illinois. It is strongly encouraged that any Inspector General Reports made in the future be done following the Chicago model of non-disclosure as described above.

Enos Park is primarily a residential neighborhood located north of downtown Springfield contained in the area between 2nd Street and 10th Street from Carpenter Street on the South to North Grand Avenue on the North. According to the Enos Park Neighborhood Master Plan prepared by the Lakota Group in November, 2010, there are approximately 840 total properties within the boundaries of the Enos Park Neighborhood, 651 of which are residential. At the time, the Master Plan was established, it was determined that 29% of the properties were in good condition and located primarily on the 5th, 6th and 7th Street corridors. 41% of the properties were listed in fair condition and 29% of the properties were assessed as poor condition.

EPNIA is a not-for-profit neighborhood association comprised of dues paying members and governed by an all volunteer board of approximately six (6) Directors, plus a President, Vice-President, Treasurer and Secretary. EPD is also an Illinois limited liability corporation organized as a not-for-profit. EPD is wholly owned by EPNIA and is governed by three (3) Managers who are also Officers and a Director of EPNIA. EPD is the entity which holds title to property purchased with the City of Springfield TIF funds and currently holds an inventory of approximately 60 vacant lots and 10-12 structures.

Jeremiah Project is also an Illinois not-for-profit which was originally founded by an officer of EPNIA/EPD prior to being involved with those organizations and now is managed by the same 3 Managers as EPD and also serves as a holding company for real estate parcels but has never received TIF funds to purchase real estate.

Since 1996, EPNIA/EPD has aggressively pursued a goal of acquiring blighted properties from private owners with the goal of re-development of structures into single family, attractive and affordable housing. A street side review by the undersigned of the entire Enos Park Neighborhood indicates that the organizations have been successful on many occasions.

THE NATURE OF THE CITIZEN COMPLAINT

In mid-September, 2016, a Complainant came forward to meet with the Mayor and Corporation Counsel regarding a series of concerns which were then referred to the undersigned.

The Complainant is a homeowner in the Enos Park Neighborhood, a dues paying Member of EPNIA, and also was a paid sub-contractor on one or more EPD rehab projects. Litigation has been filed by EPD against the Complainant arising out of one such transaction. The merits of EPD's allegations and the merits of the Complainant's defense have not been evaluated by the undersigned and the pending litigation is separate and apart from the allegations raised by Complainant. The Complainant was interviewed and the following concerns were noted:

1. That EPNIA/EPD does not adequately market TIF funded properties for sale to the general public and that Board Members and Officers and EPNIA and EPD had purchased properties from EPD at nominal prices with the expectation of personal financial gain.
2. That EPD had purchased or plans to purchase properties from Officers, Directors and related entities who had originally purchased the property with TIF money thus causing the city to expend TIF money to buy the same parcel twice.
3. That EPD made a loan of money to a Manager of EPD.
4. That an EPD Manager who is a licensed realtor had received real estate commissions for selling EPD properties.

In the course of conducting this investigation, the undersigned also encountered additional matters which were worthy of further investigation.

5. Failure by EPNIA and EPD to keep adequate meeting minutes.
6. A finding by the accounting firm that audited the combined EPNIA/EPD financial records that the financial records audited contained a "material weakness" which is "a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entities' financial statements would not be prevented, or detected and corrected on a timely basis."
7. Failure by EPD to seek Mayoral approval before resale of parcels previously purchased with TIF funds.
8. EPD's excessively large portfolio of vacant lots which are difficult to sell.

9. EPD's failure to pay 2015 real estate taxes (due in 2016) on 67 parcels and EPNIA's failure to pay 2015 real estate taxes on 6 parcels resulting in a sale of all 73 parcels for unpaid taxes in early November 2016. The amount of unpaid taxes plus penalties is \$37,675.44 and \$5,187.02 respectively.

METHODOLOGY

In response to Complainant's allegations, a thorough review was made of a large number of real estate transactions involving EPD. The following was used in the investigation:

1. Face-to-face interviews with the Complainant.
2. Face-to-face interview with the three managers of EPD who are also the three managers of Jeremiah Project and who are also officers and a board member of EPNIA. Numerous follow-up telephone conversations were also had.
3. Meeting Minutes from EPNIA.
4. TIF records from the City of Springfield Office of Planning and Economic Development.
5. Ordinances from 2011 to the present regarding allocation of TIF funds to EPD together with follow-up redevelopment agreements.
6. The grantor/grantee online index with the Sangamon County Recorder of Deeds.
7. Online property tax records from the Sangamon County Treasurer's Office showing billing history which is reflective of ownership history.
8. The Enos Park Neighborhood Master Plan.
9. The Enos Park Neighborhood Conservation District Design Guidelines.
10. Audited Financial Statements prepared by Eck, Schafer & Punke, LLP, Certified Public Accountants of Springfield for the 2012 and 2013 fiscal years and the 2014 and 2015 fiscal years for EPNIA and EPD.
11. Corporate records maintained by the Illinois Secretary of State.

The inquiry was limited to the period of January 1, 2011 through the current date both because the transactions questioned by the Complainant occurred during that period and because the audited financial statements covered that period.

Ownership records were researched through the Sangamon County Treasurer's Website and the Sangamon County Recorder of Deeds' Website rather than purchasing a full title search from a commercial title company because a title company would charge in excess of \$400 for each of the dozens of parcels in question.

ISSUE #1

EPNIA/EPD DOES NOT ADEQUATELY MARKET PROPERTIES FOR SALE TO THE GENERAL PUBLIC AND HAS SOLD EPD PROPERTY TO EPNIA/EPD OFFICERS, BOARD MEMBERS AND MANAGERS AT NOMINAL PRICES

The overall business model employed by EPNIA/EPD is for EPD to seek TIF funding from the City to buy distressed properties at market price from third party sellers for resale to Renovators at nominal prices to encourage renovation. On occasion, EPD undertakes renovation of parcels and then sells the renovated property at market price. The difference between EPD's cost of renovation and selling price is used to pay real estate taxes on EPD's large portfolio of unsold properties, administrative expenses such as accounting and legal and for promotional activities.

For the most part, properties acquired by EPD are not attractive to the general public in their current condition at market price. EPD has had success in attracting parties interested in renovating a property, often referred to as "Urban Pioneers," because the cost of acquiring the underlying real estate is reduced to a nominal amount so that the Renovator's cost for building materials and labor is the only expense they bear. In this way, Renovators who are undertaking the project in hopes of reselling the completed project can make the necessary repairs and renovations and still establish a selling price that is realistic for the Enos Park Neighborhood which still contains many dilapidated and vacant structures. The same business model of selling parcels for nominal amounts also attracts Urban Pioneers who can obtain financing to renovate a property and thereafter occupy it as their own single family residence.

EPD and the vast majority of the Urban Pioneers do not seek TIF money for renovation for the simple reason that the Redevelopment Agreement required by the City for disbursement of TIF funds requires that any renovation project undertaken pay labor costs at the prevailing wage. EPD and other Urban Pioneers have found that renovating and paying prevailing wage results in renovation costs that cannot be re-captured when selling the finished product at Enos Park market values.

The pool of Urban Pioneers is described as being very shallow. Therefore, there have been sales made to EPNIA Board Members, Officers and EPD Managers. During the period 2011 through 2016, there have been a total of 27 different people who have served as EPNIA and/or EPD board members, officers and managers. Nineteen of these persons have not entered into any real estate transactions with EPD while serving in any capacity. Three board members have sold a total of 6 parcels to EPD during the time period reviewed. Five board members, officers or managers have purchased a total of 5 parcels from EPD, the most significant of which was the purchase of a renovated home at full appraised value.

It should be noted that there have been additional sales to parties who later became board members but were not board members at the time of the purchase because EPNIA has sought out recent purchasers as future board members.

As to the three EPD Managers, one owns and lives in a single parcel within Enos Park which was purchased from a third party with non-TIF funds. One has purchased and lives in a residence at appraised value from EPD plus another rental property that did not involve TIF funding which was purchased from a third party in 2006. The third Manager resides in Enos Park on property purchased from a third party which did not involve TIF funds and owns a second parcel, which was purchased from EPD for \$1.00 plus \$1,000.00 closing costs. The property was full of fecal matter and needed an immediate infusion of \$5,000.00 of the Manager's own money to stabilize the roof and foundation. As in all EPD properties, the transferee is paying real estate taxes based upon the price EPD paid for a parcel which real estate taxes benefit the various taxing bodies while increasing the owner's cost on an annual basis until resold. Of course, if the EPD transferee rehabilitates a property for their own home the property is reassessed at a much higher market rate thus accomplishing the overall goal of TIF financing which is to increase the tax base in the TIF district.

It is significant that the three Managers of EPD have, with one exception, purchased their properties from third parties so no TIF funds were ever disbursed in the history of the parcels owned.

It is also noteworthy that EPD Managers provided a lengthy list of sales at nominal prices to members of the general public, who have absolutely no connection to EPNIA/EPD's Board Members, Officers or Managers. Again, nominal price sales occur to attract new Urban Pioneers.

Intertwined with Complainant's assertion that EPNIA/EPD Board Members, Officers and Managers were personally profiting from the purchase of parcels at nominal prices, is an allegation that EPNIA/EPD is not adequately marketing its holdings to the general public thus allowing Board Members, Officers and Managers to "cherry pick" parcels for themselves. The sole example of EPD Managers buying from EPD at a nominal price is a house filled with fecal matter that required an immediate infusion of \$5,000.00 to prevent its collapse, which can hardly be described as "cherry picking."

In the past EPD has listed properties for sale on its website and during public tours. Houses renovated by EPD have been listed with an MLS Realtor on some occasions.

The issues of lack of marketing and sale to Board Members, Officers and Managers have been addressed in amendments to the pending Ordinance, 2016-395. In Section 15 of the Ordinance, which now remains in committee, under the heading "Conflict of Interest," language has been added as follows: "No Member, Officer or agent of the governing body of the Redeveloper or associated entities shall receive preferential treatment over the general public in the transfer or disposition of properties for private use that were acquired by tax increment financial funds. No Members, Officers or agent of the governing body of the Redeveloper or associated entity shall receive Tax Increment Financing funds through grant or loan, directly or indirectly, without the written consent of the Office of Planning and Economic Development and approval of the Mayor."

In Section 2 C language has been added as follows: “The Redevelopers shall actively market the Site for redevelopment in order to remove and prevent blight, increase the tax base, stabilize development, and further the objectives of the Plan. Redevelopers shall submit quarterly reports to the City detailing its marketing efforts and results. Redevelopers shall only convey the Site to a developer upon prior written approval of the City.”

Significantly, during the course of the undersigned’s investigation, EPNIA and EPD on December 5, 2016 adopted a set of policies including the following:

1. Renovated residential properties and all commercial properties shall be listed in the MLS. EPD will list properties with a licensed Realtor and pay the customary commission rate to both the listing agent and buyer’s agent if necessary. Board Members of EPNIA/EPD shall not be eligible to act as the agent for either the buyer or seller of a property owned by EPD.

2. “As Is” residential properties will not be listed in the MLS and no commission or other Realtor’s fees will be paid. EPD will provide information about available distressed properties to potential buyers.

3. EPD will continue to recruit Urban Pioneers through social media, announcements at monthly membership meetings, interviews with local media, etc. Available properties will be advertised on the EPNIA website and/or in tours and open houses. Inquiries from interested parties will be tracked to measure the success of getting the word out about available properties.

4. No EPNIA Board Member shall be eligible to purchase a property owned by EPD until six months after the initial acquisition, in order to allow time to advertise it to the general public. After six months if there are no other interested parties, the EPNIA Board Member must follow the same process to apply for the property and recuse themselves from the vote to approve or deny the sale. An exception is made if a property is at the end of the three year registration period with the City of Springfield and is at risk of demolition. This will require a two-thirds vote of EPNIA Board of Directors to approve.

In furtherance of the above policies, EPNIA/EPD began tracking and documenting public inquiries starting in mid-September 2016. In the ensuing 90 days, 15 inquiries were logged in with most originating from third party referrals and home tours.

RECOMMENDATIONS

In as much as the City has added protective language to the Redevelopment Agreement and pending Ordinance (and is encouraged to keep that language in place for future Ordinances and Redevelopment Agreements), and in light of the adoption on December 5, 2016 by EPNIA/EPD of clear policies for marketing and sales to Board Members, Officers, Managers and related parties, there is only one further recommendation by the undersigned. EPD should acquire a sufficient number of yard signs to be placed on each property available for sale listing contact information so that members of the general public can easily see what properties are

available for purchase. Under the present system, it would require that a potential purchaser find the EPNIA website or hear about one of their public events. The use of such signage would clearly indicate parcels for sale, generate interest among potential Urban Pioneers and could be reused as parcels are sold and additional parcels are acquired by EPD.

ISSUE #2

EPD SEEKS TIF FUNDS TO PURCHASE PROPERTY FROM PERSONS OR ENTITIES WHO HAD PURCHASED THE PROPERTY WITH TIF FUNDS

Complainant questions a pending ordinance, 2016-395, under which EPD seeks TIF funding to purchase five parcels of real estate, two of which Complainant claims were previously purchased by EPD with TIF funds, then transferred by EPD to Jeremiah Project and now are sought to be reacquired by EPD with new TIF funds.

A thorough review of real estate records indicates that such is clearly not the case. The parcels in question have never been titled in EPD according to real estate tax records. Additionally, the managers of Jeremiah Project (who are the same as the three managers of EPD) indicate that any transaction from Jeremiah to EPD is made at the exact price that Jeremiah Project paid for the parcel thus generating no profit or gain to Jeremiah Project. Very significantly, according to City OPED records, TIF funds have never been disbursed to Jeremiah Project for the purchase of any real estate.

RECOMMENDATIONS

It is recommended that, in the interest of transparency, EPD and Jeremiah Project both thoroughly document any transactions between them with meeting minutes from their respective Boards of Managers. In as much as the remaining allegations raised by Complainant were unfounded, no further recommendations are made regarding the alleged misuse of TIF funds.

ISSUE #3

LOANS TO EPD MANAGER

According to audited financial statements prepared by Eck, Schafer & Punke, LLP, for the periods 2012-2013 and 2014-2015, EPD made a loan to one of its managers on August 22, 2013, in the amount of \$14,337 to be repaid in 3 years and bearing 3.1% interest, which the auditors stated was market rate. This loan was paid back in full with interest 3 months after it was made.

Meeting minutes for both EPNIA and EPD were requested for the period 2011-present. While EPNIA meeting minutes for the last year have been complete, meeting minutes for prior years were scant or non-existent. No meeting minutes were produced relating to the loan in question. However, an in-person interview with all three managers of EPD was conducted and the managers were forthcoming with answers to all questions posed to them. As to the loan in question, a manager was purchasing a property from EPD while awaiting a sale of a former marital residence. The loan in question was in the nature of a “bridge” loan to enable the transaction to proceed. The purchase in question was made at **full appraised value**.

While specific meeting minutes approving the loan were not produced, the remaining two managers indicated that they were fully aware of the loan and approved the making of the loan. Under the Illinois Not-for-Profit Corporation Act at 805 ILCS 105/108.60 not-for-profit corporation transactions with board members or officers are not per se improper, so long as full disclosure is made of the officer’s/director’s interests, the transaction is fair to the corporation and it is voted on by the remaining members of a not-for-profit corporation’s managing body.

There is no indication of any action taken to conceal this transaction, as the remaining managers indicated their clear knowledge and approval of the loan at the time it was made and the loan was fully disclosed to the EPD auditors.

Most significantly, there is no evidence that any City TIF funds were used to make the loan in question.

The above notwithstanding, it is disconcerting that no meeting minutes were kept when the action approving the loan was taken. Additionally, while the loan in question appears to be in compliance with the Illinois Not-for-Profit Corporation Act, it would be a far better practice to refrain from lending not-for-profit corporate money to a manager to avoid even the appearance of impropriety. If, in the Corporation’s judgement such a loan is warranted, full and complete meeting minutes should be kept and preserved and should reflect that the person receiving the loan was not present when the remaining managers voted.

In the course of investigating numerous EPD real estate sales transactions an alarming number of mortgages with EPD as Mortgagee were noted. In the ordinary course of business, a mortgage secures a loan of money and a concern was raised that EPD had made numerous loans

of money to persons purchasing property from EPD. Further investigation including speaking with EPD's attorney who drafted the mortgages, proved those fears to be false.

EPD maintains a set of design guidelines which it imposes upon each purchaser from EPD and any rehabilitation done by that purchaser must be in compliance with those guidelines. Because the properties owned by EPD are not in a contiguous subdivision, EPD cannot make the design guidelines binding by filing a copy with the Sangamon County Recorder of Deeds. Instead, each purchaser signs a contract to timely complete rehabilitation within the design guidelines and granting EPD a right of first refusal if the purchaser later wishes to sell the property acquired from EPD. To secure the enforceability of this contract, EPD has made a novel use of mortgages which it records with the Sangamon County Recorder of Deeds. EPD's attorney indicated that the validity of such a mortgage has not yet been tested in Court but the attorney deemed it the best vehicle for insuring compliance by purchasers. That explanation and a review of the contract provided by EPD's attorney confirmed that the mortgages in question were not to secure any loan of money, thus limiting the sole loan of money by EPD to the transaction referred to above.

RECOMMENDATION

The loan in question was not made with TIF funds, was approved by the remaining managers and was repaid early. Such loans should be discouraged, but, if made, should be fully documented with minutes of the meeting of the remaining managers in which the loan was approved.

ISSUE #4

AN EPD MANAGER IMPROPERLY RECEIVED REAL ESTATE COMMISSIONS

Complainant alleges that a member of the EPD Board of three Managers is a licensed real estate broker and has been the listing agent on the sale of EPD real estate and has personally profited by the receipt of a commission for such sales. This issue has previously been raised and determined by the City Council to be unfounded. In the interest of thoroughness, a further investigation was made by the undersigned.

A member of the EPD Managers is, in fact, a licensed realtor and broker and maintains a real estate office in Springfield in an area outside of Enos Park. EPD has used this person's services on at least two occasions for the sale of property which has been acquired with TIF funds and renovated with non-TIF funds and then marketed for sale as a move-in-ready residence. EPD does not generally use a real estate agent in the sale of undeveloped vacant lots. In those sales where the Manager served as realtor, a commission of 4% was charged with 3% going to the realtor representing the buyer and 1% going to the firm which holds the manager's license to cover overhead. The manager does not receive any portion of the real estate commission and specifically will not serve in a dual-agent capacity representing both EPD and buyer. Thus, there is always a buyer's realtor to be compensated.

On December 5, 2016, EPD adopted a new policy requiring that EPD will list all renovated residential properties and all commercial properties with a licensed Realtor and pay the customary commission rate to both the listing agent and buyer's agent, if necessary. **"Board members of EPNIA/EPD shall not be eligible to act as agent for either the buyer or seller of property owned by EPD."** (emphasis added)

RECOMMENDATION

Following this investigation it is concluded that the manager who served as EPD's realtor has received no personal profit or gain from fulfilling that role and, in fact, saved EPD money. Accordingly, the allegation is deemed unfounded. Additionally, EPD has adopted a policy prohibiting a Board Member from serving as a realtor on future EPD transactions, therefore, no remedial recommendations are necessary.

ISSUE #5

EPNIA AND EPD HAVE FAILED TO KEEP ADEQUATE MEETING MINUTES

As referenced elsewhere in this Report, in the period of 2011 through the present, EPD has received approximately \$1.5 million in TIF funds and has acquired and disposed of many parcels of real estate. Additionally, EPD has entered into several transactions with its own managers and Board members and/or officers of EPNIA.

EPNIA and EPD voluntarily responded to a request to produce all meeting minutes from 2011 through the present. EPNIA produced organized minutes for the past year and very few sketchy minutes for the preceding 4 years. EPD did not produce minutes. The failure to have adequate minutes to review is one of the factors which caused Complainant to contact the Mayor with concerns about transparency which raised the specter of wrongdoing.

As discussed below in this Report, EPNIA/EPD's auditors have also criticized the lack of adequate recordkeeping.

In essence, the EPD is running a large scale real estate company using an all volunteer Board and officers. An operation of this size, however, requires that adequate documentation be made of all significant decisions particularly the acquisition and disposition of real estate and transactions between EPD and its managers and EPNIA Board members and officers. While no specific wrongdoing in those transactions has been uncovered, the research into those issues would have been greatly aided by full and complete minutes documenting every transaction entered into by EPNIA/EPD.

RECOMMENDATIONS

It is strongly recommended that EPNIA/EPD continue to keep detailed minutes of their actions and that they specifically memorialize all purchases and sales and all transactions involving managers, Board members and officers. EPD must, in particular, begin and continue to keep detailed meeting minutes. Failure to do so could jeopardize its not-for-profit status with the State of Illinois.

It is further recommended that the City OPED require EPNIA/EPD to produce meeting minutes in which all TIF funded acquisitions and dispositions are involved.

Complete, well-maintained minutes, readily available to the City and to all EPNIA dues-paying members could avoid future citizen complaints and investigations.

ISSUE #6

THE CPAS WHO AUDITED EPNIA'S AND EPD'S FINANCIAL RECORDS HAVE MADE A FINDING OF A MATERIAL WEAKNESS

A review has been made of the combined 2012-2013 Financial Statements and the 2014-2015 Financial Statements which audited the combined records of EPNIA and EPD for the aforementioned periods. The two audits were conducted by the accounting firm of Eck, Schafer & Punke, LLP, a well respected Springfield firm.

In the 2014-2015 audit the auditors state, "We encountered no significant difficulty in interacting with management in the performance and completion of our audit." The report goes on to note, "Again this year, properties acquired during the year have not been recorded in the accounting records. These, and several misclassifications of income and expenses, were identified by our audit procedures."

Ultimately, the auditors made a finding of, "a material weakness (which) is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis." This statement was based upon the following finding, "Documentation has not been made of the procedures establishing internal control over financial reporting for the Association and its Affiliate."

To remedy the material weakness the auditors made the following recommendation, "Management should review and update accounting control procedures, for both the Association and its Affiliate so that employees, performing their normal duties, can prevent or identify and correct accounting misstatements on a timely basis. A key to establishing control will be establishing a system for contemporaneously documenting all property transactions entered into and closed by the company."

The undersigned has been reviewing the period of 2011 through the present time and notes that during this period, EPD has received approximately \$1.5M in TIF funds for the acquisition of real estate by EPD. The all-volunteer board, officers and managers are faced with the daunting task of managing a portfolio of approximately 75 parcels of real estate at any given time which includes the tasks of acquisition, maintenance, marketing and sales.

The directors, officers and managers of EPNIA/EPD have been meeting with the auditors in an effort to implement the recommendations made so as to remove the material weakness noted. It is a continuing concern of this investigation that the scope of operating such a large scale real estate operation can be overwhelming to an all volunteer board, officers and managers.

As evidenced by the auditors' finding of material deficiency and the limited board meeting minutes that were produced in response to the undersigned's request, recordkeeping is in need of significant improvement. Such improvement not only enhances the transparency of the board's, officers' and managers' actions, but also will build confidence among Enos Park residents and most importantly, among the City Council and Mayor who are charged with evaluating proposed ordinances for future TIF funding and the City Office of Planning and

Economic Development which is charged with monitoring the disbursement and appropriate use of TIF funds.

RECOMMENDATIONS

EPNIA/EPD would benefit greatly from employment of a staff member who could oversee day-to-day operations and adequately document all transactions. Unfortunately, TIF funds cannot be requested for operating expenses so funding would need to come from a grant source. In the likely case that a paid staff member is not realistic, current volunteer board members will need to receive adequate training, particularly from the CPAs, for documenting all financial transactions, both internally and to the satisfaction of the City OPED.

ISSUE #7

EPD HAS FAILED TO SEEK MAYORAL APPROVAL BEFORE TRANSFERRING PARCELS PURCHASED WITH TIF FUNDS

Each Ordinance passed by the City Council approving the purchase of parcels by EPD then results in the execution of a Redevelopment Agreement between the City and EPD. These Agreements contain language restricting EPD from transferring any part of its interest without Mayoral consent. For example, the Redevelopment Agreement of July 10, 2015, at Section 6 I(a) states, "The Redeveloper (EPD) will not transfer or assign all or any part of its interest, except for collateral purposes when and if required by Redeveloper's commercial lender, without the express written consent of the Mayor or his/her designee. Such consent not to be unreasonably withheld."

James Langfelder became Mayor on May 7, 2015, and between that date and December 5, 2016, EPD has transferred 11 parcels of real estate to new owners. None of these transactions were submitted to the Mayor for approval.

Due to the concerns raised by Complainant, a pending Ordinance, 2016-395, was amended before being placed in committee to add language clarifying EPD's responsibility to seek Mayoral approval prior to transferring any property purchased with TIF funds. Section 2 C was added to the pending Redevelopment Agreement and states, *inter alia*, "Redeveloper shall only convey the Site to a developer upon prior written approval of the City. Redeveloper shall ensure in its contract for sale that the Site shall be developed in accordance with the Plan."

RECOMMENDATION

It is recommended that strict adherence to the Mayoral approval process be made by EPD and that the Mayor's office adopt guidelines for prompt review of such requests which recognizes that real estate transactions frequently move very quickly from contract to closing.

City OPED is encouraged to remain vigilant to ensure that EPD's TIF reporting requirements are fulfilled on a timely basis.

ISSUE #8

EPD OWNS AN EXCESSIVE NUMBER OF VACANT LOTS

EPD serves as a land bank and uses City TIF funds to purchase properties from private parties to terminate or prevent their ownership by property owners who maintain a substandard housing stock which is not subject to the Enos Park Neighborhood Conservation District Design Guidelines as published by EPD. In the course of property acquisition with TIF Funds, EPD currently holds 10-12 parcels with structures and in excess of 60 parcels that are vacant lots.

The number of vacant lots held has grown significantly with EPD's audited financial reports showing 38 vacant lots as of December 31, 2013; 48 vacant lots as of December 31, 2014; and 57 vacant lots as of December 31, 2015.

EPD purchases these vacant parcels from third parties at or near market value. Significantly, the real estate taxes assessed remain at the purchase price and the Redevelopment Agreement entered into between the City and EPD prohibits EPD from protesting real estate tax levies under Section 6 E. The vacant lots, on average, generate real estate taxes of \$300.00-\$500.00 per lot per year. According to EPD Managers, additional costs associated with the ownership of vacant lots includes mowing, insurance and cleaning debris from fly dumping.

Unlike renovated structures owned by EPD which can be sold at market value or rented at market value generating income, the vacant lots have no income producing potential -- only liability producing potential.

As previously noted above, the pool of Urban Pioneers is shallow and interest and sales of vacant lots have lagged behind interest in structures for renovation. Among the reasons for a lack of interest are the risk to a developer building a spec home in a neighborhood which will not yield optimum market price sales. In other words, the ability to purchase a lot for nominal value does not make up for the fact that lumber, electrical, plumbing and all other costs are the same whether or not the spec house is built in Enos Park or a neighborhood which would have higher market prices. While a purchaser of a vacant lot could apply for TIF funds there has been little interest in doing so primarily because of the requirement to pay prevailing wages. The same limitations would apply to an Urban Pioneer who acquires an EPD vacant lot for nominal cost but must bear the same construction costs as building in a different area.

The Enos Park Neighborhood Master Plan prepared by The Lakota Group in November 2010 notes that typical lot width in Enos Park is 40 feet while current R1 and R2 single family and duplex zoning designations require a minimum 50 foot lot width. This would require a new owner who wishes to build to seek a zoning variance or, if possible, to purchase two contiguous lots. This zoning requirement makes the sale of individual lots particularly problematic.

The pending Ordinance 2016-395, seeks funding of EPD's purchase of five parcels, none of which are vacant lots. However, two parcels are registered with the City as vacant with 809 N. Ninth having reached the end of its three year registration period on January 8, 2015 and is the subject of a pending ordinance violation case and is subject to demolition. Additionally, 819 N. Ninth Street is subject to demolition on May 11, 2019 if a Certificate of Occupancy is not

obtained. The demolition of either or both means that the City is providing TIF funding to purchase structures which could turn into vacant lots.

RECOMMENDATIONS

1. As noted above, EPD should more aggressively market vacant parcels by placing signage to notify the general public of the availability of each parcel.

2. EPD should seek out current owners of structures which are next to vacant lots and encourage them to purchase the contiguous lot. This would relieve EPD from continuing liability for real estate taxes, insurance and upkeep while allowing a current Enos Park resident to expand their sideyard for landscaping while still allowing EPD to impose its design guidelines.

3. The City Council should give extra scrutiny to any future EPD requests for TIF funding to acquire vacant lots and place the burden upon EPD to explain its rationale for acquiring any additional vacant lots.

ISSUE #9

67 PARCELS OWNED BY EPD AND 6 PARCELS OWNED BY EPNIA WERE SOLD AT A TAX SALE FOR NONPAYMENT OF 2015 REAL ESTATE TAXES

Section 6 G of the City's Redevelopment Agreements with EPD states, "During the term of this Agreement, the Redevelopers shall promptly pay all real estate taxes and sales taxes." EPD is currently in direct violation of that contractual obligation.

The single most troubling finding of this investigation was the discovery that in early November 2016, 67 properties titled in the name of Enos Park Development LLC and 6 parcels titled in the name of Enos Park Neighborhood Improvement Association were sold at the Sangamon County Treasurer's Annual Tax Sale. A tax sale is conducted after the deadline for payment of the second installment of the prior year's taxes has passed.

EPD's total unpaid taxes with penalty and interest is \$37,675.49 and EPNIA's unpaid taxes total \$5,187.02 but those figures grow on a daily basis because the tax purchaser is entitled to interest prior to redemption.

The tax sale is the first step in a process which can lead to a court issued Tax Deed to the tax purchaser thus divesting the owners (EPD and EPNIA) of all right and title in the real estate. EPD and EPNIA must pay close attention to their redemption rights and should seek advice from legal counsel. Under Article IX, Section 8 (c) of the Illinois Constitution, there is a shortened period of redemption for vacant lots. It appears that 62 of the parcels sold are vacant lots which could be subject to the shortened redemption period.

If EPD fails to redeem the real estate taxes and a Tax Deed is issued to the tax sale purchaser, it will lose title to land purchased with City TIF funds which would be a clear breach of its stewardship obligations with regard to land purchased with City money.

The City does have a remedy under the Redevelopment Agreement at Section 10 D which states:

"In the event the real estate taxes or sales and use taxes owed by the Redeveloper is not paid within thirty (30) days from the date that the taxes are due and owing during the term of this Agreement, the City, may, at its option, (a) make payment to the special tax allocation fund pertaining to the Redevelopment Project Area in which the Site is located a sum in the amount equal to the sum which the special tax allocation fund would have received from the real property taxes or sales and use taxes had the real estate taxes or sales and use taxes been paid, or (b) make payment of the real property taxes due and owing on the Site. The amounts so advanced by the City shall be immediately due and owing from the Redeveloper to the City and shall bear interest from the date of payment at the rate of local prime as stated by Bank of Springfield on a per annum basis until paid. The City shall have a lien against the Site for all amounts paid together with interest and all expenses incurred in the recovery of said

amounts. The City may bring such actions as it may deem appropriate to enforce payment and /or foreclose the lien against the Site.”

It is the opinion of the undersigned that EPD’s failure to pay 2015 real estate taxes on the 67 parcels is further evidence that it is holding far too many vacant lots in its portfolio. These vacant lots generate no income but continue to produce expenses not only for real estate taxes but for insurance and mowing.

Additionally, the pending ordinance, 2016-395, seeks to award EPD TIF funds to purchase five parcels. The seller of two of the five parcels is Jeremiah Project, but both of those parcels have also been the subject of a tax sale for unpaid 2015 real estate taxes.

It should be noted that a review of the Sangamon County Treasurer’s website indicates that EPD has no active tax sales for any year prior to 2015.

Attached hereto as Exhibit A is a list of the 73 parcels in question.

RECOMMENDATION

It is strongly recommended that the City place a MORATORIUM on any future EPD TIF requests until all back real estate taxes have been paid and all parcels redeemed.

SUMMARY

Due to the number of issues investigated and the length of this Report, a general summary is provided below:

1. Complainant's allegations that EPNIA/EPD has not adequately marketed TIF funded properties to the public and that Board Members, officers and managers have purchased properties from EPD at nominal prices has resulted in a finding that there has been, at most, 4, officer or manager purchases from EPD at nominal values. It is a general business model of EPD to sell distressed structures and vacant lots to members of the general public for nominal prices to encourage renovation or new construction. There is no finding that a particular preference in such sales were made to EPNIA/EPD for members, officers and managers. In December, 2016, EPNIA/EPD adopted specific guidelines imposing restrictions on such transactions in the future. Recommendations have been made to encourage further advertising of properties available for purchase from EPD.

2. The allegation that EPD is seeking to purchase property for a second time after buying it with TIF funds, transferring the property to Jeremiah Project and seeking to purchase it back with TIF funds was determined to be unfounded.

3. The allegation that EPD made a loan of \$14,337 to a manager was investigated and the loan was freely admitted by EPD to its auditors and freely discussed during the course of this investigation. The 3 year loan in question was repaid within 3 months in full with interest and was not, per se, improper or illegal. EPD did not maintain meeting minutes to show approval of the loan, but the remaining members of the Board of Managers indicated that they were fully aware and approved the loan. It is recommended that to avoid any appearance of impropriety, such loans to Board members, officers or managers not be made in the future.

4. The allegation that an EPD manager received a real estate commission for selling EPD real estate was determined to be unfounded. In December, 2016, EPNIA/EPD adopted a policy that no Board Member, officer or manager may serve as a realtor for any party involved in an EPD transaction.

5. EPNIA and EPD have failed to maintain adequate meeting minutes which minutes should be expected for an operation of this size and should include all Board and Board of Managers Resolutions approving the acquisition and sale of any parcel of real estate. It is recommended that the City OPED request full meeting minutes regarding any future EPD real estate acquisitions funded with TIF and the disposition of any parcels so purchased.

6. The accounting firm which audited EPNIA/EPD financial records from 2011 through 2015 found a material weakness in EPNIA/EPD's documentation of financial transactions including the acquisition and sale of real estate funded with City TIF funds. EPNIA/EPD is engaged in meeting with the auditors to rectify these reporting deficiencies. It is recommended that EPNIA/EPD hire a professional manager due to the large scale real estate operation EPNIA/EPD conducts.

7. The Redevelopment Agreements that accompany the TIF ordinances funding EPD acquisitions requires that mayoral approval must be sought prior to disposing of any properties acquired with TIF funds. There is no evidence that this has occurred and City OPED should monitor EPD's future compliance with this requirement.

8. EPD maintains an excessive inventory of more than 60 vacant lots which are very difficult to market. The inventory has increased dramatically over the past 3 years and creates a substantial burden upon EPD to pay taxes which remain tied to the market price at which it purchased each lot plus additional costs for insurance, mowing and maintenance. There is potential that structures in EPD's portfolio are approaching or have exceeded the 3 year limitation on vacant parcels, thus rendering them subject to demolition, which would add even more vacant lots to the portfolio. It is recommended that the City scrutinize any future TIF requests for vacant property and for property which is either beyond the 3 year registration limit or approaching the end of the 3 year registration limit so as to avoid funding a structure purchase which later turns into another vacant lot.

9. EPD and EPNIA have failed to pay 2015 real estate taxes on 67 and 6 parcels, respectively, causing them to have them sold to tax purchasers. There are strict time limitations within which to redeem. If EPD does not timely redeem these taxes which require the payment of penalty and continuing interest, it will forever lose title to real estate purchased with City TIF funds. It is strongly recommended that the City invoke a moratorium upon any pending and future TIF requests until all parcels have been redeemed and all taxes are current.

Dated: December 20, 2016.

Respectfully submitted,



Roger W. Holmes, Consultant to Mayor
Langfelder and the City Council of Springfield

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No	Owner Name	Parcel Number	Tax Year	Address	City	Status	Action
1	ENOS PARK DEVELOPMENT	14-27.0-103-027	2015	1161 N 04TH ST	SPRINGFIELD	ACTIVE	Details
2	ENOS PARK DEVELOPMENT INC	14-22.0-354-040	2015	401 E NORTH GRAND AVE	SPRINGFIELD	ACTIVE	Details
3	ENOS PARK DEVELOPMENT INC	14-27.0-178-007	2015	856 N 07TH ST	SPRINGFIELD	ACTIVE	Details
4	ENOS PARK DEVELOPMENT LLC	14-27.0-160-002	2015		SPRINGFIELD	ACTIVE	Details
5	ENOS PARK DEVELOPMENT LLC	14-27.0-127-010	2015	519 BERGEN ST	SPRINGFIELD	ACTIVE	Details
6	ENOS PARK DEVELOPMENT LLC	14-27.0-127-011	2015	521 BERGEN ST	SPRINGFIELD	ACTIVE	Details
7	ENOS PARK DEVELOPMENT LLC	14-27.0-251-028	2015	815 PHILLIPS AVE	SPRINGFIELD	ACTIVE	Details
8	ENOS PARK DEVELOPMENT LLC	14-27.0-180-010	2015	717 N 07TH ST	SPRINGFIELD	ACTIVE	Details
9	ENOS PARK DEVELOPMENT LLC	14-27.0-178-050	2015	801 N 08TH ST	SPRINGFIELD	ACTIVE	Details
10	ENOS PARK DEVELOPMENT LLC	14-27.0-178-021	2015	804 N 07TH ST	SPRINGFIELD	ACTIVE	Details
11	ENOS PARK DEVELOPMENT LLC	14-27.0-178-020	2015	808 N 07TH ST	SPRINGFIELD	ACTIVE	Details
12	ENOS PARK DEVELOPMENT LLC	14-27.0-256-010	2015	814 N 09TH ST	SPRINGFIELD	ACTIVE	Details
13	ENOS PARK DEVELOPMENT LLC	14-27.0-256-009	2015	816 N 09TH ST	SPRINGFIELD	ACTIVE	Details
14	ENOS PARK DEVELOPMENT LLC	14-27.0-159-004	2015	817 N 04TH ST	SPRINGFIELD	ACTIVE	Details
15	ENOS PARK DEVELOPMENT LLC	14-27.0-255-024	2015	817 N 09TH ST	SPRINGFIELD	ACTIVE	Details
16	ENOS PARK DEVELOPMENT LLC	14-27.0-256-008	2015	818 N 09TH ST	SPRINGFIELD	ACTIVE	Details
17	ENOS PARK DEVELOPMENT LLC	14-27.0-160-003	2015	820 N 04TH ST	SPRINGFIELD	ACTIVE	Details
18	ENOS PARK DEVELOPMENT LLC	14-27.0-159-002	2015	821 N 04TH ST	SPRINGFIELD	ACTIVE	Details
19	ENOS PARK DEVELOPMENT LLC	14-27.0-178-041	2015	821 N 08TH ST	SPRINGFIELD	ACTIVE	Details
20	ENOS PARK DEVELOPMENT LLC	14-27.0-159-001	2015	825 N 04TH ST	SPRINGFIELD	ACTIVE	Details
21	ENOS PARK DEVELOPMENT LLC	14-27.0-160-001	2015	826 N 04TH ST	SPRINGFIELD	ACTIVE	Details
22	ENOS PARK DEVELOPMENT LLC	14-27.0-158-003	2015	846 N 03RD ST	SPRINGFIELD	ACTIVE	Details
23	ENOS PARK DEVELOPMENT LLC	14-27.0-178-012	2015	846 N 07TH ST	SPRINGFIELD	ACTIVE	Details
24	ENOS PARK DEVELOPMENT LLC	14-27.0-158-002	2015	848 N 03RD ST	SPRINGFIELD	ACTIVE	Details
25	ENOS PARK DEVELOPMENT LLC	14-27.0-177-010	2015	848 N 06TH ST	SPRINGFIELD	ACTIVE	Details
26	ENOS PARK DEVELOPMENT LLC	14-27.0-177-009	2015	852 N 06TH ST	SPRINGFIELD	ACTIVE	Details
27	ENOS PARK DEVELOPMENT LLC	14-27.0-251-029	2015	901 N 09TH ST	SPRINGFIELD	ACTIVE	Details
28	ENOS PARK DEVELOPMENT LLC	14-27.0-176-051	2015	913 N 06TH ST	SPRINGFIELD	ACTIVE	Details
29	ENOS PARK DEVELOPMENT LLC	14-27.0-176-041	2015	915 N 06TH ST	SPRINGFIELD	ACTIVE	Details
30	ENOS PARK DEVELOPMENT LLC	14-27.0-178-030	2015	923 N 08TH ST	SPRINGFIELD	ACTIVE	Details
31	ENOS PARK DEVELOPMENT LLC	14-27.0-252-005	2015	924 N 09TH ST	SPRINGFIELD	ACTIVE	Details
32	ENOS PARK DEVELOPMENT LLC	14-27.0-155-028	2015	925 N 05TH ST	SPRINGFIELD	ACTIVE	Details
33	ENOS PARK DEVELOPMENT LLC	14-27.0-251-018	2015	925 N 09TH ST	SPRINGFIELD	ACTIVE	Details
34	ENOS PARK DEVELOPMENT LLC	14-27.0-252-004	2015	926 N 09TH ST	SPRINGFIELD	ACTIVE	Details
35	ENOS PARK DEVELOPMENT LLC	14-27.0-153-014	2015	938 N 03RD ST	SPRINGFIELD	ACTIVE	Details
36	ENOS PARK DEVELOPMENT LLC	14-27.0-209-010	2015	1002 N 08TH ST	SPRINGFIELD	ACTIVE	Details
37	ENOS PARK DEVELOPMENT LLC	14-27.0-130-032	2015	1003 N 06TH ST	SPRINGFIELD	ACTIVE	Details
38	ENOS PARK DEVELOPMENT LLC	14-27.0-209-009	2015	1004 N 08TH ST	SPRINGFIELD	ACTIVE	Details
39	ENOS PARK DEVELOPMENT LLC	14-27.0-130-035	2015	1014 N 05TH ST	SPRINGFIELD	ACTIVE	Details
40	ENOS PARK DEVELOPMENT LLC	14-27.0-153-029	2015	1017 N 04TH ST	SPRINGFIELD	ACTIVE	Details
41	ENOS PARK DEVELOPMENT LLC	14-27.0-130-010	2015	1018 N 05TH ST	SPRINGFIELD	ACTIVE	Details
42	ENOS PARK DEVELOPMENT LLC	14-27.0-130-009	2015	1022 N 05TH ST	SPRINGFIELD	ACTIVE	Details
43	ENOS PARK DEVELOPMENT LLC	14-27.0-130-027	2015	1025 N 06TH ST	SPRINGFIELD	ACTIVE	Details
44	ENOS PARK DEVELOPMENT LLC	14-27.0-153-025	2015	1025 N 04TH ST	SPRINGFIELD	ACTIVE	Details
45	ENOS PARK DEVELOPMENT LLC	14-27.0-153-002	2015	1038 N 03RD ST	SPRINGFIELD	ACTIVE	Details

46	ENOS PARK DEVELOPMENT LLC	14-27.0-103-044	2015	1101 N 04TH ST	SPRINGFIELD	ACTIVE	Details
47	ENOS PARK DEVELOPMENT LLC	14-27.0-103-042	2015	1105 N 04TH ST	SPRINGFIELD	ACTIVE	Details
48	ENOS PARK DEVELOPMENT LLC	14-27.0-103-041	2015	1111 N 04TH ST	SPRINGFIELD	ACTIVE	Details
49	ENOS PARK DEVELOPMENT LLC	14-27.0-129-034	2015	1113 N 08TH ST	SPRINGFIELD	ACTIVE	Details
50	ENOS PARK DEVELOPMENT LLC	14-27.0-205-013	2015	1114 N 09TH ST	SPRINGFIELD	ACTIVE	Details
51	ENOS PARK DEVELOPMENT LLC	14-27.0-103-040	2015	1115 N 04TH ST	SPRINGFIELD	ACTIVE	Details
52	ENOS PARK DEVELOPMENT LLC	14-27.0-129-014	2015	1116 N 07TH ST	SPRINGFIELD	ACTIVE	Details
53	ENOS PARK DEVELOPMENT LLC	14-27.0-129-033	2015	1117 N 08TH ST	SPRINGFIELD	ACTIVE	Details
54	ENOS PARK DEVELOPMENT LLC	14-27.0-127-005	2015	1121 N 06TH ST	SPRINGFIELD	ACTIVE	Details
55	ENOS PARK DEVELOPMENT LLC	14-27.0-205-010	2015	1122 N 09TH ST	SPRINGFIELD	ACTIVE	Details
56	ENOS PARK DEVELOPMENT LLC	14-27.0-127-004	2015	1123 N 06TH ST	SPRINGFIELD	ACTIVE	Details
57	ENOS PARK DEVELOPMENT LLC	14-27.0-102-042	2015	1143 N 03RD ST	SPRINGFIELD	ACTIVE	Details
58	ENOS PARK DEVELOPMENT LLC	14-27.0-103-033	2015	1143 N 04TH ST	SPRINGFIELD	ACTIVE	Details
59	ENOS PARK DEVELOPMENT LLC	14-27.0-129-008	2015	1144 N 07TH ST	SPRINGFIELD	ACTIVE	Details
60	ENOS PARK DEVELOPMENT LLC	14-27.0-103-032	2015	1145 N 04TH ST	SPRINGFIELD	ACTIVE	Details
61	ENOS PARK DEVELOPMENT LLC	14-27.0-129-005	2015	1150 N 07TH ST	SPRINGFIELD	ACTIVE	Details
62	ENOS PARK DEVELOPMENT LLC	14-27.0-103-046	2015	1154 N 03RD ST	SPRINGFIELD	ACTIVE	Details
63	ENOS PARK DEVELOPMENT LLC	14-27.0-103-030	2015	1155 N 04TH ST	SPRINGFIELD	ACTIVE	Details
64	ENOS PARK DEVELOPMENT LLC	14-27.0-103-029	2015	1157 N 04TH ST	SPRINGFIELD	ACTIVE	Details
65	ENOS PARK DEVELOPMENT LLC	14-27.0-103-028	2015	1159 N 04TH ST	SPRINGFIELD	ACTIVE	Details
66	ENOS PARK DEVELOPMENT LLC	14-27.0-102-037	2015	1161 N 03RD ST	SPRINGFIELD	ACTIVE	Details
67	ENOS PARK NEIGHBORHOOD I	14-27.0-255-025	2015	813 N 09TH ST	SPRINGFIELD	ACTIVE	Details
68	ENOS PARK NEIGHBORHOOD Z	14-27.0-177-030	2015	847 N 07TH ST	SPRINGFIELD	ACTIVE	Details
69	ENOS PARK NEIGHBORHOOD J	14-27.0-252-011	2015	900 N 09TH ST	SPRINGFIELD	ACTIVE	Details
70	ENOS PARK NEIGHBORHOOD Y	14-27.0-252-010	2015	904 N 09TH ST	SPRINGFIELD	ACTIVE	Details
71	ENOS PARK NEIGHBORHOOD S	14-27.0-252-025	2015	904 N 09TH ST	SPRINGFIELD	ACTIVE	Details
72	ENOS PARK NEIGHBORHOOD G	14-27.0-153-033	2015	1001 N 04TH ST	SPRINGFIELD	ACTIVE	Details
73	ENOS PART DEVELOPMENT LLC	14-27.0-129-019	2015	726 E NORTH GRAND AVE	SPRINGFIELD	ACTIVE	Details