

SANDRICK LAW FIRM LLC

A DIVISION OF KOVITZ SHIFRIN NESBIT

September 28, 2026

Village of Homewood Village President and Board of Trustees
c/o Noah Schumerth
Director of Economic and Community Development
Village of Homewood
2020 Chestnut Rd
Homewood, IL 60430

Re: Request for Class 8 Property Tax Incentive with Special Circumstances
Address: 18646 Dixie Highway, Homewood
PIN(s): 32-06-118-013
Applicant: Cameron and Lisa Payette/Healthy Hounds Canine Nutrition Center & Boutique, Inc.

Dear Mr. Schumerth:

On behalf of our clients, Cameron and Lisa Payette, owners and operators of Healthy Hounds Canine Nutrition Center & Boutique, Inc. ("Healthy Hounds"), we respectfully request that the Village of Homewood issue a Resolution of Support for a Class 8 Property Tax Incentive based on occupancy of a vacant property. Because the commercial property located at 18646 Dixie Highway (the "Subject Property") was vacant at the time of closing, it qualifies for this Incentive under "Special Circumstances." This project represents a prime opportunity for the Village to attract a proven retailer and generate sustainable sales tax revenue.

Note: This is an updated request from our original May 14, 2026 request with new information and corrected tax projections based on the sales price of the Subject Property.

Property Profile & Acquisition

Healthy Hounds is a highly successful, family-owned boutique specializing in holistic pet care, nutritional counseling, and premium grooming services. Due to overwhelming demand, the business has completely outgrown its current 800-square-foot footprint in neighboring Flossmoor.

By relocating to this 2,218-square-foot facility in Homewood, Healthy Hounds will nearly triple its operational capacity. This is not a speculative startup; this is an established enterprise bringing a fiercely loyal, existing customer base directly into the Village.

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The Economic Catalyst

Securing Healthy Hounds at this location provides compounding economic benefits to Homewood that extend beyond the property line:

- **Direct Sales Tax Generation:** Unlike purely service-oriented tenants, Healthy Hounds is a high-volume retailer of premium raw, freeze-dried, and holistic pet foods. This retail footprint will generate immediate and recurring municipal sales tax revenue. Healthy Hounds estimates \$350,000 in sales during the first year and up to \$550,000 in sales per year in later years. This will yield \$6,000 to \$8,000 in additional revenue to Homewood.
- **Destination Foot Traffic:** Pet owners are notoriously dedicated to their trusted groomers and nutritionists. Healthy Hounds will operate as a destination business, pulling high-intent consumers from surrounding suburbs onto the Dixie Highway corridor, creating a halo effect of crossover traffic for neighboring Homewood businesses.
- **Proactive Blight Prevention:** Facilitating this move ensures a highly visible commercial building is completely modernized and actively utilized, preventing the asset from descending into prolonged vacancy.

Request for "Special Circumstances"

Even though the vacancy duration prior to purchase is less than 12 months, the Subject Property requires significant revitalization to function as a modern, high-end pet boutique and grooming salon. We are requesting a finding of "**Special Circumstances**" based on the purchase for value and the rehabilitation required to successfully reactivate this site.

Our client is committing significant capital to rehabilitate the facility with plans to invest over \$120,000 to update the space. The scope of work includes:

- **Operational Build-Out:** Extensive plumbing and electrical upgrades specifically designed to support commercial grooming stations and high-capacity bathing tubs.
- **Interior Modernization:** Comprehensive site cleanout, specialized carpet and flooring upgrades to accommodate pet traffic, and retail showroom improvements.
- **Systems Upgrades:** Mechanical (HVAC) repairs and replacements to ensure proper ventilation, temperature control, and air quality for the grooming facility.

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- **Aesthetics & Exterior:** Interior and exterior painting, landscaping to reverse deferred maintenance, and the installation of new, high-quality custom signage along Dixie Highway.

Tax Analysis

The boutique retail and grooming industry operates on carefully managed margins, making the predictability of fixed overhead critical. Without the Class 8 Incentive, the current property tax burden presents an substantial barrier to entry.

Scenario	Projected Annual Tax Liability	Effective Rate (Per Sq. Ft.)
Without Incentive	~\$38,101	\$17.13
With Class 8 Incentive	~\$15,240	\$6.87

At over \$17.00 per square foot, the tax burden is entirely uncompetitive for a 2,218-square-foot building in this asset class.

Absorbing this disproportionate tax liability while simultaneously funding a specialized capital rehabilitation is financially unfeasible. The viability of this project is strictly contingent upon Class 8 relief.

Conclusion

Therefore, we respectfully request that the Village of Homewood issue a Resolution supporting a Class 8 Property Tax Incentive for the Subject Property based on occupancy of a vacant property. Additionally, we ask that the Resolution include a finding that "Special Circumstances" are present to waive the 12-month vacancy requirement, as the purchase, rehabilitation, and re-occupancy of the building would not be viable without the Class 8 Incentive.

Should you need any additional information or documentation, please feel free to give me a call. I greatly appreciate your help and cooperation in this matter.

Sincerely,
SANDRICK LAW FIRM LLC



Michael J. Pyrchalla
Attorney

18646 Dixie Highway, Homewood, IL

10-Year Property Tax Projections Based on Purchase Price

Please note that the Base Year is 2026, which serves as a reassessment year. Furthermore, these tax projections account for scheduled reassessments in Years 4, 7, and 10.

Timeline / Metric	Class 5 (Standard)	Incentive
Assumed TAV	\$81,250	\$32,500
Assessment Level	25%	10%
Effective Tax Rate	46.893%	46.893% (Based on last available)
Base Year (2026) Reassessment	\$38,101	\$15,240
Year 2	\$39,053	\$15,621
Year 3	\$40,030	\$16,012
Year 4 Reassessment	\$48,036	\$19,214
Year 5	\$49,237	\$19,695
Year 6	\$50,467	\$20,187
Year 7 Reassessment	\$60,561	\$24,224
Year 8	\$62,075	\$24,830
Year 9	\$63,627	\$25,451
Year 10 Reassessment	\$76,352	\$30,541