

The Premier Distribution Site in Northern Indiana

The Crown Point Commercial Park is the place to be: A 72.53-Acre industrial park situated with frontage on I-65 in the Northwest Indiana market

Location

- 72.53-Acre parcel can accommodate ±1,000,000 SF industrial asset
- · Approximately 45 minutes south of downtown Chicago
- Approximately 2 hours north of Indianapolis

Features

- Parcel included for detention
- · I-65 visibility
- Immediate access to I-65 via 109th Avenue 4-way cloverleaf
- Flat topography regularly shaped
- ±1060' x 2625' land site
- Potential 2085' x 520' building
- Closest site to Illinois border which can accommodate 1,000,000 SF industrial building

Economics

- Right-to-Work State
- Potential for property tax abatement
- Lower unemployment insurance
- Lower workman's compensation
- · Lower utility rates
- Lower mean hourly wage, cost of living index
- Lower corporate and individual tax rate
- Developer controlled TIF District

Highlights

- Crown Point is the county seat of Lake County, Indiana
- The site has parcels with I-65 frontage
- Close proximity to 4-way I-65 interchange at 109th Avenue
- 53 miles to BNSF/UP Intermodal
- Shovel-ready development site
- TIF Developer controlled
- Trailer parking potential





Business Cost Comparison - Midwest

TAXES & FACTORS	INDIANA	Illinois	Kentucky	Michigan	Ohio
Corporate Income Tax Rate (a)	6.25%	7.75%	4% - 6%	6.0%	0.26%
State Apportionment of Corporate Income	Single Sales Factor	Single Sales Factor	Sales, Property, & Payroll with Sales Double-Weighted	Single Sales Factor	Gross Receipts Tax (known as: Commercial Activity Tax)
Individual Income Tax Rate (a)	3.3%	3.75%	2% - 6%	4.25%	0.495% - 4.997%
Local Average Individual Income Tax Rate (b)	1.56%	NONE	2.10%	1.75%	2.25%
Local Average & Sales Tax Rate	7.0%	8.64%	6.0%	6.0%	7.14%
Unemployment Insurance Tax Rate times (x) State Wage Base	\$237.50	\$486	\$267.30	\$256.50	\$243
Workers' Compensation Premium Rate Index (Per \$100 of Payroll)	\$1.06	\$2.35	\$1.51	\$1.68	\$1.74
Mean Hourly Wage	\$19.94	\$23.45	\$19.25	\$21.70	\$21.11
Cost of Living Index	99.1	112.1	95.5	100.6	98.5
Right To Work	YES	No	No	YES	No

⁽a) The corporate income tax rate and individual income tax rate decreases are effective July 1 of each year noted.

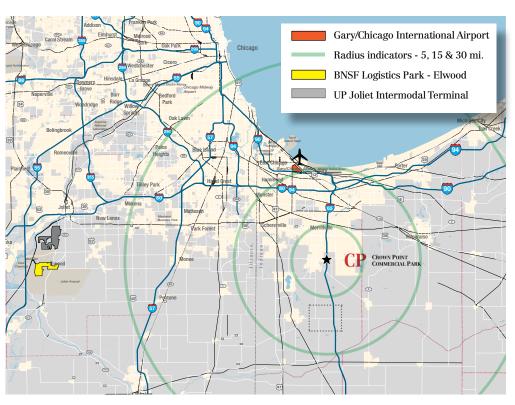
Source—Tax Foundation (2016 State Business Tax Climate Index). Federation of Tax Administrators (State Apportionment of Corporate Income, Jan 2015). Oregon Dept. of Consumer & Business Services (Oregon Workers' Compensation Premium Rate Ranking, Oct 2014). Various state unemployment insurance agencies. PayrollTaxes.com. Bureau of Labor Statistics - Occupational Employment Statistics (5/2015). The Council for Community and Economic Research (2013 State-Level Cost of Living Index). National Right To Work Legal Defense Foundation.

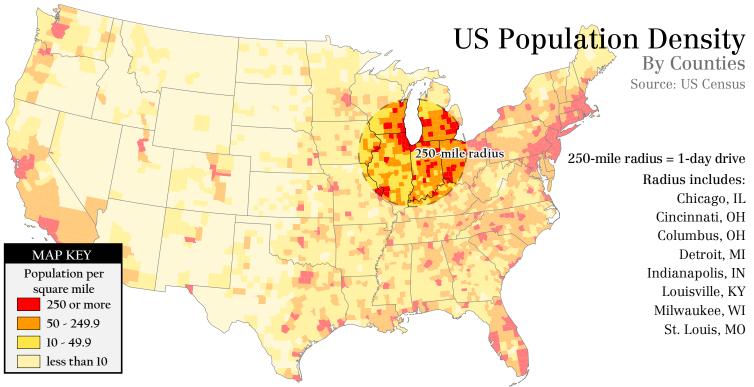
⁽b) The effective local income tax rate is calculated by taking the mean of the income tax rate in the most populous city and the capital city.

⁽c) City, county and municipal rates vary. These rates are weighted by population to compute an average local tax rate.



From	To CP Comr	nerical Park
1-94 & I-65 Int	terchange	12 miles
1-57*		34 miles
BNSF Elwood*		50 miles
UP-Joliet Intern	modal*	55 miles
*Estimated		







One Oakbrook Terrace Suite 400 Oakbrook Terrace, Illinois 60181 Kelly Disser 630 317 0721 kdisser@hiffman.com

Chris Gary 630 693 0694 cgary@hiffman.com