

# CENTRAL ILLINOIS Opportunity Fund, LLC

Central Illinois Opportunity Fund, LLC is a Qualified Opportunity Fund (QOF) targeting Central Illinois. The fund's goal is to connect investors with new, long-term hold rental units that offer competitive returns along with the capital gains tax benefits of Qualified Opportunity Zones (QOZs).

Central Illinois Opportunity Fund, LLC is investing in Reserve Sullivan, LLC, which has recently acquired land in Sullivan, IL with plans to construct a luxury multifamily complex. Phase one is scheduled to break ground in Fall 2021; the fund is now accepting investments from accredited investors.



- Minimum investment: \$100,000
- Total raise: \$200,000-\$3,000,000
- Raise period lasts until the end of 2022.



## The Qualified Opportunity Fund Process:

- *Investor has a Capital Gain:* Investor has a capital gain from the sale of real estate, stock, or other asset.
- *Place Gain in a QOF:* Within 180 days, investor places gains in a QOF.
- *QOF Buys QOZ Real Estate:* Fund purchases real estate in a QOZ.
- *QOZ Improvement:* Fund substantially improves property within 30 months of purchase.
- *Investor Gains Tax Benefit:* Holding equity in a QOF qualifies investor for capital gains tax benefits in addition to the project's returns.

## Opportunity Zone

Below is a breakdown of the tax benefits of investing capital gains into a QOF.

## Investment Example

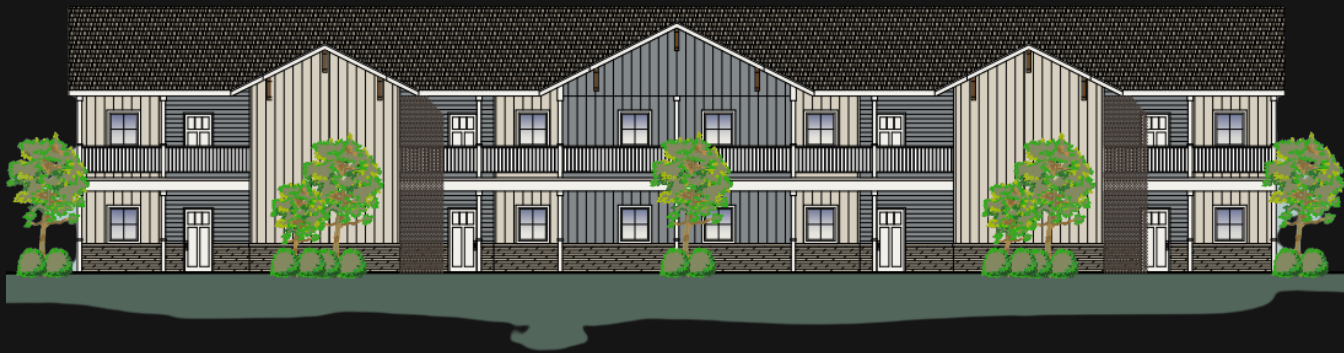
Shown are examples of investing a \$1,000,000 gain with the current tax rate, and in a QOF with a 3x value increase over 10 years.

	10 YEAR HOLD STANDARD 23.8% TAX	10 YEAR HOLD OPPORTUNITY ZONE
CAPITAL GAINS FROM SALE OF ASSET	\$1,000,000	\$1,000,000
CAPITAL GAINS TAX PAYABLE	\$238,000	\$0
CAPITAL REMAINING TO INVEST	\$762,000	\$1,000,000
VALUE AFTER 10 YEARS	\$2,286,000	\$3,000,000
APPRECIATION TAX ON INVESTMENT	\$362,712	\$0
DEFERRED CAPITAL GAIN TAX PAID IN 2026 TAX YEAR	N/A	\$202,300
FINAL FUNDS AVAILABLE	\$1,923,288	\$2,797,700
EQUITY MULTIPLE FROM PROJECT GAINS AND TAX BENEFITS	1.92x	2.80x

# Reserve Sullivan - Multifamily Complex in Sullivan, IL

Phase one of the *Reserve Sullivan* multifamily complex is slated to break ground this fall. Sullivan, IL is home to HydroGear and Agri-Fab factories (over 1,000 employees), and about 80% of their workforce commutes from another town. The addition of high-end rental units at market value rents figures to attract tenants to the town, which currently suffers from a lack of quality rental units.

Phase one will contain 18 total units, while future phases could increase this number up to 64. All signs point toward this complex's success, and we anticipate deploying QOF funds to grow it into a local powerhouse.



## Company's History of Development

Our company has a history of commercial, multifamily, and single family development in Central Illinois. Our LLC's have successfully operated as GP's, LP's, general contractors, brokers, and asset managers. We are taking our expertise and applying it to attractive QOZ opportunities in Central Illinois.

Shown below is a project we recently completed: the Middletown Place Luxury Townhomes in Mahomet, IL



We served as the GP and the general contractors for this 56-unit luxury rental complex in a growing area that we have had a strong, longstanding footprint in. The complex was completed in Spring 2020, and is already showing impressive occupancy rates near 100%.

## Contact Us

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