

BMO Harris Bank

NEW NNN 15-YEAR LEASE

POWER CENTER OUTLOT | RELOCATION FROM INLINE RETAIL CENTER



** Photo Altered*

Rent Commencing 11/2025

2400 N RICHMOND RD
MCHENRY, IL 60051

Marcus & Millichap
SHARKO | WEISENBECK | MENDOZA
GROUP

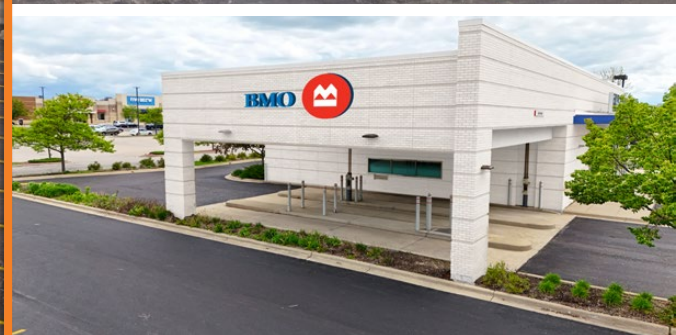
THE OFFERING

This brand-new, 15-year triple-net lease with BMO Bank N.A. is corporately guaranteed and includes built-in rent increases every five years, along with six five-year renewal options. The bank is relocating from a nearby strip center where they had 22 years of operating history and over \$100 million deposits. This is a high-visibility site with 217 feet of frontage on State Route 31/Richmond Road, which sees 23,400 vehicles per day. The modern branch design includes two drive-thru banking lanes and one drive-thru ATM lane, enhancing customer convenience and operational efficiency. Situated as an outlot to a Kohl's and Aldi-anchored center, the location benefits from strong foot traffic driven by national co-tenants like Five Below, Michael's, Petco, and Bath & Body Works, and is directly across from Meijer and The Home Depot, which generate over 2 million combined annual visits. The property is located in McHenry County, which offers a tax advantage over neighboring Cook County and is surrounded by affluent demographics with over 31,000 residents within three miles and an average household income of \$114,577 within five miles.



** Photo Altered
Building to be painted & signage hung*

** Photos Altered
Building to be painted & signage hung*



Rent Commencing 11/2025



meijer

MATTRESS FIRM
Visionworks

THE HOME DEPOT

JIMMY JOHN'S
CHIPOTE
STARBUCKS

T-Mobile
SportClips
HAIRCUTS
GameStop

Pepper's

Wendy's

Subject Property

31

Richmond Road
23,400 VPD

Blake Rd.

Walmart
Supercenter

KOHL'S
SEPHORA

PANDA EXPRESS
SICHUAN CHINESE FOOD

DUNKIN'
DISCOUNT
TIRE

DAIRY QUEEN
BIGGBY
COFFEE
verizon
Lacey's

Buffalo Wild Wings
maurices
JOANN
PET SMART
ROSS
OLD NAVY
DISCOVERY
Olive Garden
ULTA
HomeGoods
planet fitness
KAY
JEWELERS
DOLLAR TREE
DICK'S
SPORTING GOODS
TORRID
TJ-MAXX
Every kiss begins with Kay
ME
Massage Envy

five BELOW
Bath & Body Works
Michael's
Famous Footwear
petco
ALDI

Authentix McHenry
288 Units



HARBOR FREIGHT TOOLS
Quality Tools at Ridiculously Low Prices

wellnow URGENT CARE

Panera BREAD

AspenDental

POPEYES

Applebee's GRILL + BAR

ExtraSpace Storage

Great Clips

McDonalds

American Mattress
Family Owned & Operated

HOBBY LOBBY

goodwill

Steak 'n Shake

Burger King

Fuzzy's

MATTRESS FIRM

Visionworks

KOHL'S

SEPHORA

PANDA EXPRESS

GOURMET CHINESE FOOD

FIFTH THIRD BANK

meijer gas station

JIMMY JOHN'S

CHIPOTLE

Starbucks

meijer

pepper's

hair cuttery

at&t

Jersey Mike's

POKE BROS.

jiffylube

Betty's

U-HAUL

cedarhurst SENIOR LIVING

McHENRY BANK & TRUST

Authentix McHenry
288 Units

Richmond Road
23,400 VPD

Subject Property

five BELOW

Bath & Body Works

Michael's

Famous Footwear

ALDI

petco

31



FINANCIAL SUMMARY

PRICE	\$4,709,000
CAP RATE	5.40%
NOI	\$254,332
PRICE/SF	\$964.56
Gross Leasable Area	4,882 SF
Year Built	2003
Lot Size	1.02 Acres +/-
Parcel Number	09-23-452-001
Type of Ownership	Fee Simple - Land & Building
Parking	37 Surface Spaces +/-

LEASE SUMMARY

Lease Type	NNN
Lease Guarantor	BMO Bank N.A.
Guarantor Type	Corporate Guarantee
Lease Term Remaining	15 Years
Rent Commencement	11/28/2025
Lease Expiration	11/30/2040
Options	6, 5-Year
Option to Terminate	None
Option to Purchase	None

RENT SCHEDULE

Term	Period	Annual Rent	Rent/SF
Base	Current	\$254,332	\$52.10
	12/1/2030	\$279,765	\$57.31
Option 1	12/1/2035	\$307,742	\$63.04
	12/1/2040	\$338,516	\$69.34
	12/1/2045	\$372,367	\$76.27
	12/1/2050	\$409,604	\$83.90
	12/1/2055	\$450,564	\$92.29
	12/1/2060	\$495,621	\$101.52
Option 6	12/1/2065	\$545,183	\$111.67



BRAND NEW TRIPLE-NET 15-YEAR LEASE | BMO BANK N.A. CORPORATELY GUARANTEED

- 15-year lease to commence in November 2025 with 6, 5-year options to renew
- Built-in rent increases every five years to enhance income growth
- Situated on a 1.02 acre lot with ample parking
- Sale of building and land, allowing for depreciation of the improvements

RELOCATION SITE FOR BMO BANK

- Currently operating one mile south of subject location in a McHenry Plaza strip center
 - › Branch has operated in this location since 2003
 - › Current branch has a very high deposit base of over \$102 million
- Subject property offers:
 - › Modern banking layout features: Two drive-thru bank lanes and one drive-thru atm lane
 - › Excellent visibility with 217 feet of frontage along State Route 31/Richmond Road – 23,400 VPD

LOCATED IN THE EPICENTER OF MCHENRY'S REGIONAL RETAIL CORRIDOR

- Outlot to Kohl's & Aldi anchored retail center
 - › Other tenants in the center include Five Below, Michael's, Petco, Bath & Body Works and Famous Footwear
- Directly across from Meijer with 1.5 million annual visits and The Home Depot with 614,000 annual visits¹
- 0.6 miles from McHenry Commons which attracts 1 million annual visitors¹
 - › Notable tenants include McDonald's, Goodwill, Hobby Lobby and more
- 0.9 miles from The Shops at Fox River which attracts 2.6 million annual visitors¹
 - › Notable tenants include Planet Fitness, T.J. Maxx, Dick's Sporting Goods, Olive Garden, PetSmart, Ross Dress for Less, HomeGoods and more

ATTRACTIVE DEMOGRAPHICS SURROUNDING SUBJECT PROPERTY

- 31,597 people live within a three-mile radius of the subject property
- Average household income of \$114,577 within a five-mile radius of the subject property
- Growing residential population located in McHenry County | Competitive tax advantage over neighboring Cook County

BMO Harris Bank

BMOHARRIS.COM

Stock Symbol:

Market Cap (5/28/2025)

Revenue (FY 2024)

Net Income (FY 2024)

Standard & Poor's Credit Rating

NYSE | BMO

\$333.06 Billion

\$32.04 Billion

\$7.31 Billion

A+



**\$32.04 Billion
in Revenue**



**1,862
Branch Locations**

500

**Fortune
500 Company**

A+

**S&P Credit
Rating**

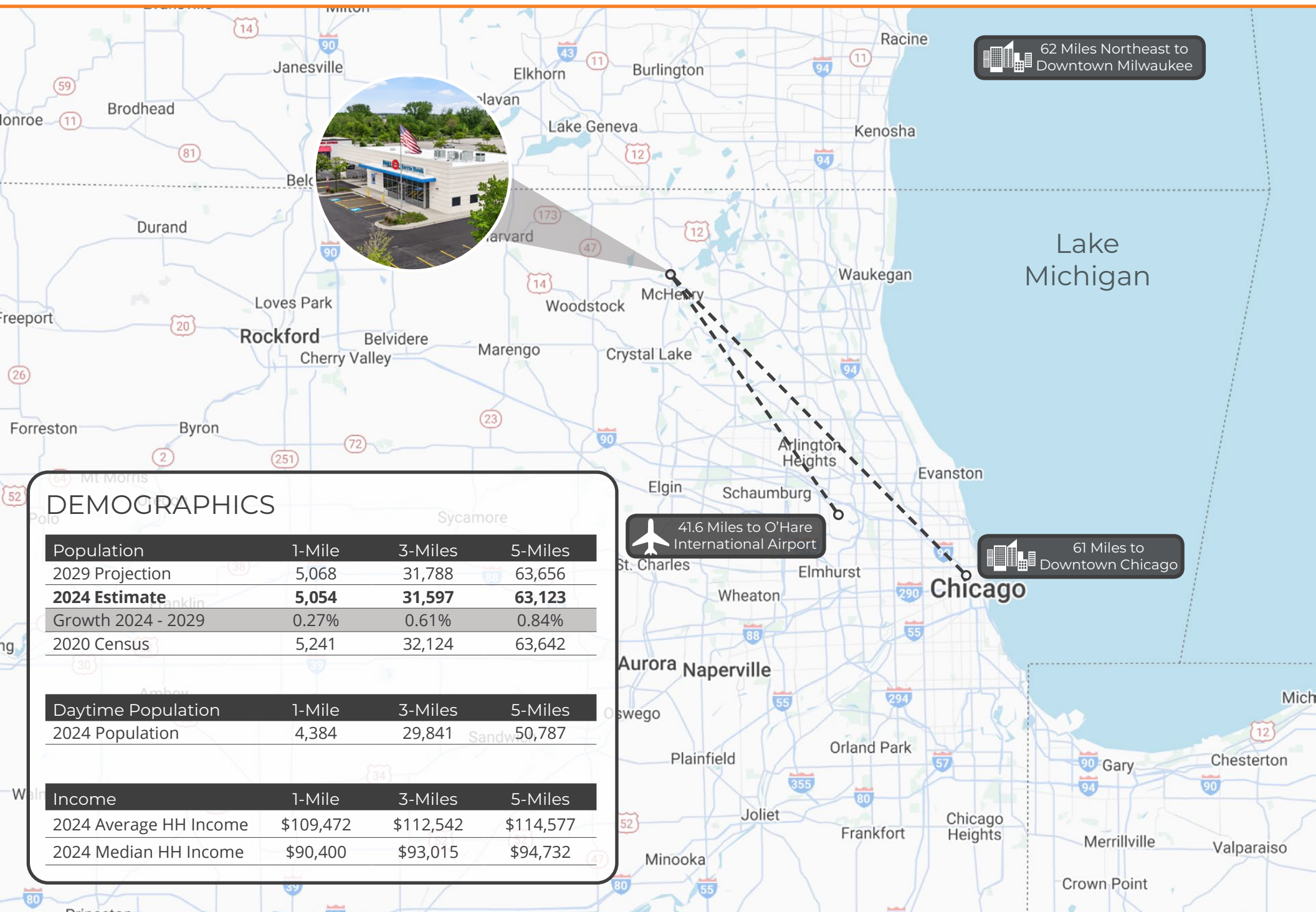
- » BMO Financial Group is North America's 8th largest bank by assets, with \$1.41 trillion in assets
- » Serving customers since 1817, with 13 million customers globally
- » 54,000 employees
- » 1,862 branches located across 32 states and Canada
- » For the second year in a row, BMO Harris Bank was recognized as the best commercial bank in the U.S. by *World Finance Magazine*
- » In 2023, BMO earned the highest possible score in customer relationship management for the *Dow Jones Sustainability Index*
- » Ranked #104 on the *Forbes* Global 2000 list
- » Ranked #294 on the *Fortune* Global 500 list



TENANT/GUARANTOR	BMO Bank N.A.
SQUARE FEET	4,882 SF
LEASE COMMENCEMENT	11/28/2025
LEASE EXPIRATION	11/30/2040
LEASE TYPE	NNN
RENTAL INCREASES	Ten Percent Every Five Years
RENEWAL OPTIONS	6, 5-Year
INSURANCE	Tenant to maintain policy
COMMON AREA	Tenant shall maintain premises at its sole cost and expense
REAL ESTATE TAXES	Landlord to deliver bill to tenant for tenant to pay directly
ROOF & STRUCTURE	Tenant to repair and replace structural components
PARKING LOT	Tenant to repair and replace structural components
HVAC	Tenant to maintain via contract Tenant to repair and replace
RIGHT OF FIRST REFUSAL	None
RIGHT TO TERMINATE	None



REGIONAL MAP



DEMOGRAPHICS

Population	1-Mile	3-Miles	5-Miles
2029 Projection	5,068	31,788	63,656
2024 Estimate	5,054	31,597	63,123
Growth 2024 - 2029	0.27%	0.61%	0.84%
2020 Census	5,241	32,124	63,642

Daytime Population	1-Mile	3-Miles	5-Miles
2024 Population	4,384	29,841	50,787

Income	1-Mile	3-Miles	5-Miles
2024 Average HH Income	\$109,472	\$112,542	\$114,577
2024 Median HH Income	\$90,400	\$93,015	\$94,732

AERIAL



T-Mobile
SportClips
HAIRCUTS
GameStop

Wendy's

Richmond Road
23,400 VPD



KOHL'S
348.5K Annual Visitors
(Placer.ai)

Subject Property



meijer
1.5M Annual Visitors
(Placer.ai)

five BELOW Famous Footwear
Bath & Body Works **ALDI**
Michael's petco

31

JIMMY JOHN'S **CHIPOTE** Starbucks

Authentix McHenry
288 Units
2023 Construction

MATTRESS FIRM Visionworks **COST CUTTERS**

McHENRY BANK & TRUST

Blake Blvd

cedarhurst
SENIOR LIVING
2023 Construction

meijer
gas station

Burger King



FIFTH THIRD BANK



AERIAL



verizon
Lacey's
Firestone
DUNKIN'
DISCOUNT TIRE
DAIRY QUEEN
BIGGBY COFFEE
Walmart Supercenter

meijer
the roomplace
GameStop
SportClips
Northwestern Medicine
Wendy's
T-Mobile
U-HAUL
McHENRY BANK & TRUST
FIFTH THIRD BANK
AWINTRUST COMMUNITY BANK

EARTHMED
jiffylube
POKE BROS.
Betty's
FC hair cuttery
at&t
Jersey Mike's Subs

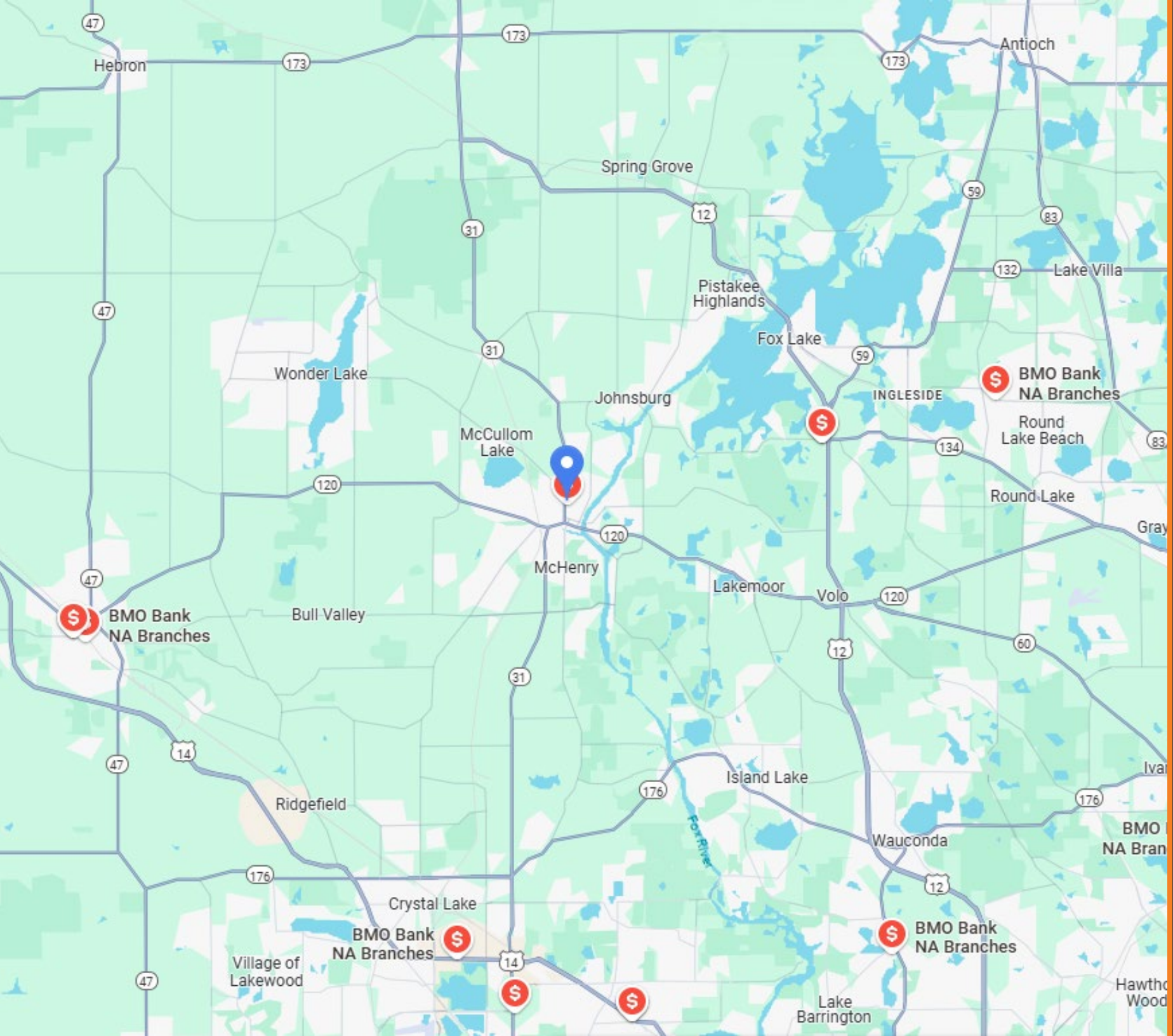
Subject Property

ME Massage Envy
SALLY BEAUTY SUPPLY
HomeGoods
DISCOVERY CLOTHING COMPANY
DICK'S SPORTING GOODS
DOLLAR TREE
maurices
KAY JEWELERS
sleep number
planet fitness
Olive Garden
T.J. maxx
TORRID
PET SMART
LANE BRYANT
OLD NAVY
ROSS DRESS FOR LESS
BUFFALO WILD WINGS
DSW
ULTA BEAUTY

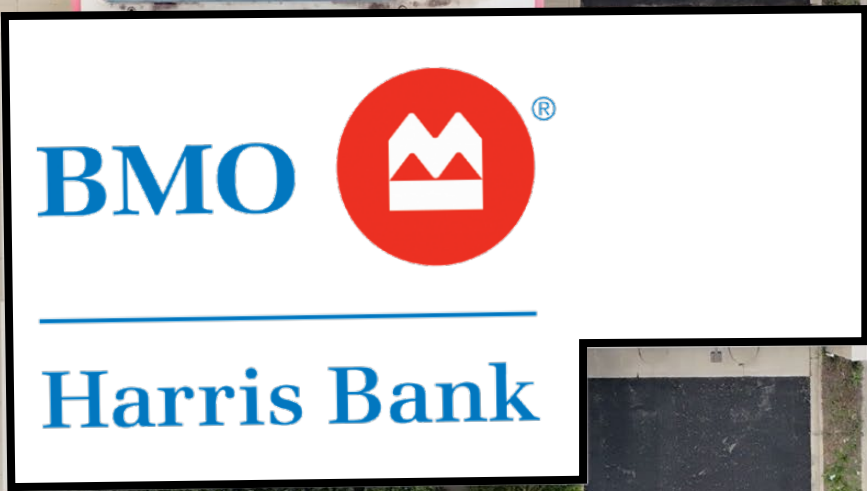
KOHL'S
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HARBOR FREIGHT TOOLS
Quality Tools at Ridiculously Low Prices



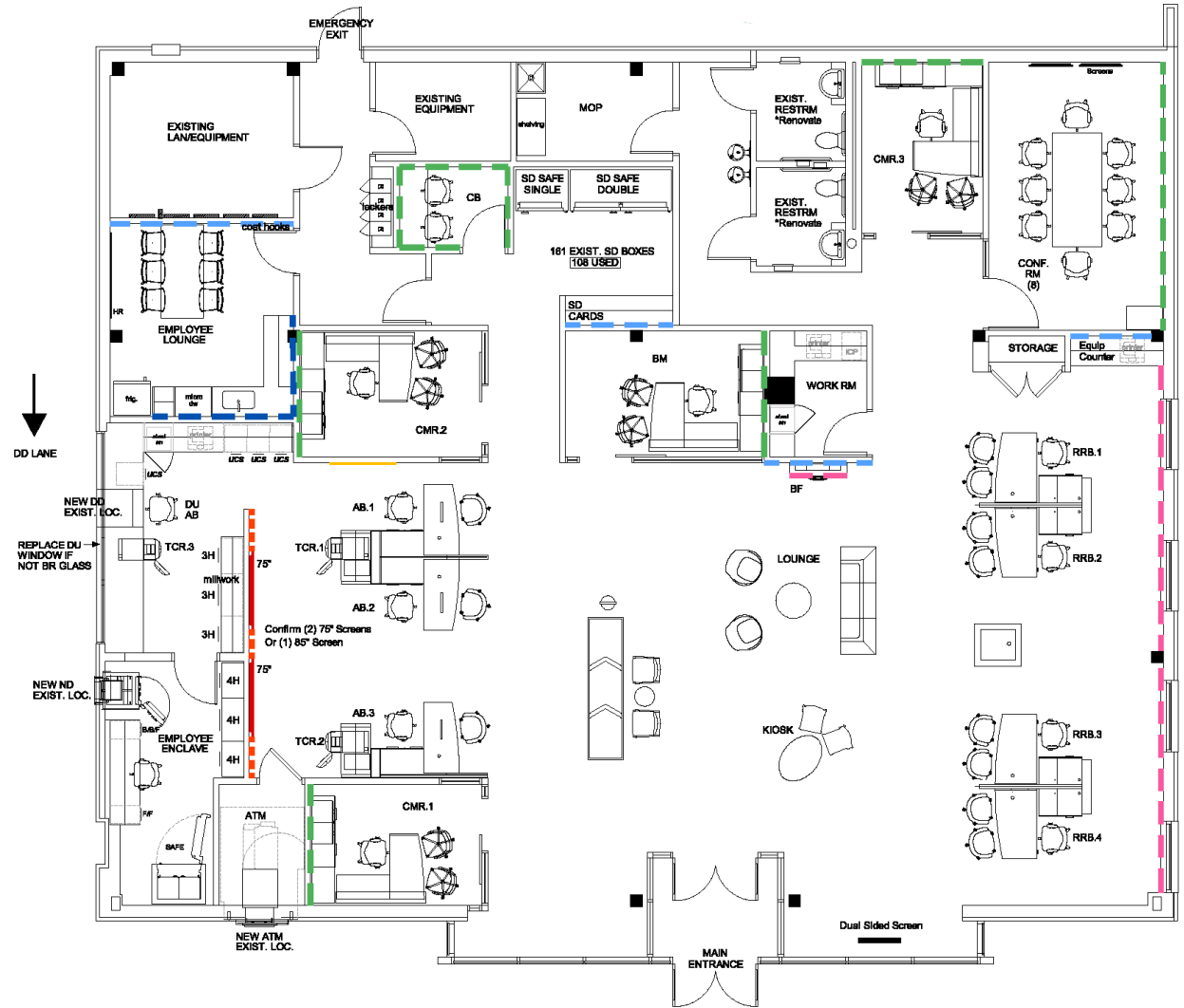
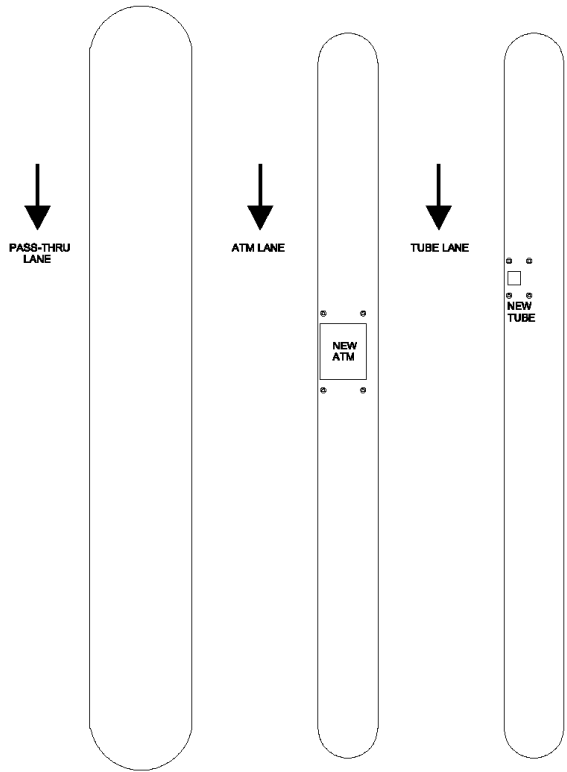
NEARBY BMO BANKS



BMO



Harris Bank



PRELIMINARY PLAN
 Premises type: Inline
 Branch type:

Branch Area:	XX SF
AB	3
RRB	4
BM	1
CMR	3
CONF.RM.	1
TOTAL	12

LEGEND

	DIGITAL MERCHANDISING FEATURE
	ART
	BR GLASS
	BACKSPLASH TILE
	ACCENT WALL APPLICATION - PAINT
	ACCENT WALL APPLICATION - VWC
	ACCENT WALL APPLICATION - MURAL
	FEATURE WALL: WOOD SLATS

LOCATED IN EAST-CENTRAL MCHENRY COUNTY

- Approximately 55 Miles Northwest of Downtown Chicago
- 35 Miles from O'Hare International Airport
 - › Over 80 Million Passengers in 2024
- Tourist Destination | Sits Along the Fox River

EASILY ACCESSIBLE | CENTERED ON TWO MAJOR STATE HIGHWAYS

- Illinois 31 (Richmond Road and Front Street) and Illinois 120 (Elm Street)
- Serviced by Metra Rail - UP-NW Line
 - › This Line had 5,552,111 Passengers in 2024, a 20.23% Increase from 2023

EMPLOYMENT HUB | HOME TO MANY MAJOR EMPLOYERS

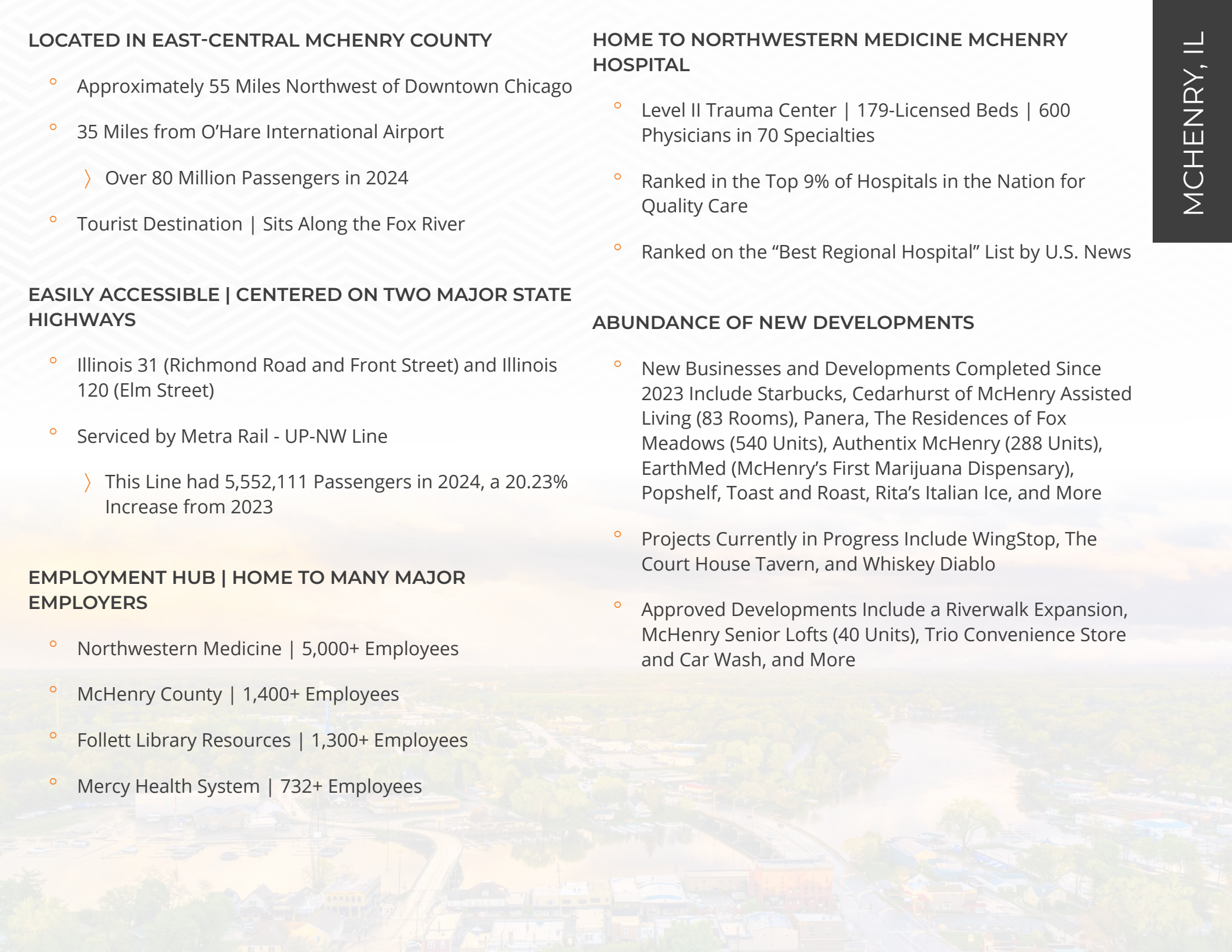
- Northwestern Medicine | 5,000+ Employees
- McHenry County | 1,400+ Employees
- Follett Library Resources | 1,300+ Employees
- Mercy Health System | 732+ Employees

HOME TO NORTHWESTERN MEDICINE MCHENRY HOSPITAL

- Level II Trauma Center | 179-Licensed Beds | 600 Physicians in 70 Specialties
- Ranked in the Top 9% of Hospitals in the Nation for Quality Care
- Ranked on the "Best Regional Hospital" List by U.S. News

ABUNDANCE OF NEW DEVELOPMENTS

- New Businesses and Developments Completed Since 2023 Include Starbucks, Cedarhurst of McHenry Assisted Living (83 Rooms), Panera, The Residences of Fox Meadows (540 Units), Authentix McHenry (288 Units), EarthMed (McHenry's First Marijuana Dispensary), Popshef, Toast and Roast, Rita's Italian Ice, and More
- Projects Currently in Progress Include WingStop, The Court House Tavern, and Whiskey Diablo
- Approved Developments Include a Riverwalk Expansion, McHenry Senior Lofts (40 Units), Trio Convenience Store and Car Wash, and More



Economic Strength & Business Climate

#19 in the World

Largest Economy
— If Illinois were a country

#2 in the Nation

Corporate Investments
664 business expansions or
relocations in 2024

#4 in the Nation

Access to Capital
— Up from #6 in 2023

#6 in the Nation

Tech & Innovation
— Up from #14 in 2023

Infrastructure & Transportation

#1 in the Midwest

Transportation & Warehousing
Infrastructure

#4 in the Nation

Transportation & Warehousing
Infrastructure

Workforce & Population

#3 in the Nation

Population Size

#1 in the Midwest

Workforce Development

Home to over
30 Fortune 500
Companies

As well as, 2,000+ international industry
leaders, 1,900 major corporate headquarters
and 1.2 million small businesses.



WHY ILLINOIS

5th Highest GDP in the Nation (2024)

\$1.1 Trillion Economy

Data was released from the Bureau of Economic Analysis at the U.S. Department of Commerce showing Illinois now produces over \$1 trillion in annualized economic activity; the fifth highest GDP in the nation.



A recent study found the total economic impact of manufacturing in Illinois is estimated to be between \$580 billion and \$611 billion every year – the largest share of any industry to the state's Gross Domestic Product.

World-Class Education

Including Some Ranked Among the Highest Rated in the World

254 Higher Education Institutions Statewide | 148 Schools are Within a 25-Mile Radius of Chicago
Northwestern University #6, University of Chicago #11, University of Illinois #33 for Top National Universities by U.S. News (2025)

Illinois 2024 Economic Development Milestones



RECORD-BREAKING INVESTMENTS & JOB GROWTH

- EDGE & REV incentivized investments surged by \$2 billion, reaching nearly \$5 billion since 2023. New jobs quadrupled, from 3,000 to 12,800, including 4,100 directly from these programs.
- State incentive programs doubled corporate investments from \$6.3 billion in 2023 to \$12.5 billion in 2024.
- Clean energy investments doubled from \$2 billion to \$4 billion, with growth in key sectors such as quantum computing, tourism, and exports.



MAJOR BUSINESS EXPANSIONS & MANUFACTURING GROWTH

- Rivian (\$1.5B) and Avina Clean Hydrogen (\$820M) invested in EV and sustainable aviation fuel production.
- Wiegel Tool Works, Crysalis Biosciences, Ymer Technology, and Bedrock Materials expanded operations in Illinois.
- Wieland Rolled Products (\$500M) and Voortman Steel Machinery strengthened Illinois' advanced manufacturing sector.
- PsiQuantum's MICRO Act partnership will create a \$20B quantum computing hub in Chicago.



TOURISM & EXPORT RECORDS

- Illinois had record-breaking export sales of \$78.7 billion in 2023, ranking #1 in the Midwest & #5 in the U.S..
- FY24 hotel tax revenue reached \$321.5 million, exceeding the previous record of \$308 million in FY23.
- Illinois welcomed 112 million visitors in 2023, generating \$47 billion in spending—a \$3 billion increase from 2022.
- International tourism surged 39%, with 2.16 million visitors spending \$2.7 billion in 2023, a 47% increase from the previous year.



TECH, INNOVATION, & QUANTUM ADVANCEMENTS

- Illinois designated as home to two of 31 federal Tech Hubs and one of 21 Recompete Pilot Program finalists.
- iFAB Regional Tech Hub (Decatur & Champaign) is one of 12 federally funded tech hubs.
- The Bloch Quantum Tech Hub expected to generate \$60 billion in economic impact.
- Current (Chicago-area water innovation hub) received up to \$160 million in NSF funding for Great Lakes ReNEW Innovation Engine.

**THREE CHICAGO-AREA NEIGHBORHOODS RANK AMONG THE 2025 'BEST PLACES TO LIVE'
IN THE UNITED STATES - ONLY 50 NEIGHBORHOODS MADE THE LIST**

#1

U.S. Metro for corporate relocations for 12th Consecutive Year

30 Relocations
110 Expansions

255,967

Businesses in the Chicago metro area, the

4th

most in the U.S.

3rd

Largest supply in labor in the U.S.

On average, 4.76M people were employed throughout 2024 — the highest level seen since at least 1990

145,545

Graduates and secondary program finishers in the Chicago metro area in 2023

1.2B sqft

Chicago industrial real estate market, the largest in the United States

\$4.32B

Growth capital raised by Chicagoland startups in 2024

Chicago's economy is the **nation's third largest**. If Chicago were a nation, it would be the **world's 22nd largest economy** (Illinois is 19th). Chicago's GDP was \$886B in 2024.

Chicagoland area is growing, adding 70,762 people between 2023 and 2024 — **the ninth most among metro areas**. 9.46 million people live in the MSA (Census 2020).



O'Hare International Airport is the **10th Busiest Airport in the World & Most-connected airport in the U.S.** No. 2 spot globally for aircraft movements and No. 8 for passengers with more than 80 million passengers. \$295 billion in trade value flowed through O'Hare in 2024 (3rd largest port by value).

Plus, Chicago is home to **Midway International Airport** with 22 million passengers.



10
Interstate highways converge in the Chicago Metro Area

3rd in the nation
for total interstate miles



450M
Bus and Train Rides.

Chicago Transit Authority (CTA) Operates the **Nations Largest Public Transportation System**



Chicago Union Station is the nation's **3rd busiest station** overall, and it is Amtrak's 4th busiest



Chicago's MSA, is generally considered a highly walkable region. Chicago itself has a Walk Score of 77, placing it **among the most walkable cities in the U.S.**

Chicago recorded a record-breaking 11 million bike and scooter trips in 2024. The city has 303 miles of bike lanes and 19 miles of lakefront bicycle paths.

FORTUNE 500 COMPANIES

PER 1 MILLION PEOPLE

MSA	RANK
Minneapolis-St. Paul-Bloomington, MN-WI	1
San Francisco-Oakland-Hayward, CA	2
Pittsburgh, PA	3
Chicago-Naperville-Elgin, IL-IN-WI	4
Denver-Aurora-Lakewood, CO	5
Houston-The Woodlands-Sugar Land, TX	6
New York-Newark-Jersey City, NY-NJ-PA	7
Cincinnati, OH-KY-IN	8

PER CAPITA PERSONAL INCOME

MSA	INCOME	RANK
San Francisco-Oakland-Berkeley, CA	\$111,050	1
Boston-Cambridge-Newton, MA-NH	\$85,724	2
New York-Newark-Jersey City, NY-NJ-PA	\$82,322	3
Seattle-Tacoma-Bellevue, WA	\$80,420	4
Washington-Arlington-Alexandria, DC-VA-MD-WV	\$76,771	5
Denver-Aurora-Lakewood, CO	\$69,822	6
Los Angeles-Long Beach-Anaheim, CA	\$69,805	7
Philadelphia-Camden-Wilmington, PA-NJ-DE-MD	\$69,705	8
Chicago-Naperville-Elgin, IL-IN-WI	\$67,671	9
Minneapolis-St. Paul-Bloomington, MN-WI	\$67,214	10
Baltimore-Columbia-Towson, MD	\$66,695	11
San Diego-Chula Vista-Carlsbad, CA	\$66,266	12
Austin-Round Rock-Georgetown, TX	\$64,913	13

COST OF LIVING INDEX

CITY	INDEX	RANK
St. Louis MO-IL	85	1
San Antonio TX	89.3	2
Cedar Park TX	90.5	4
Houston TX	91.7	5
Conroe TX	93.6	6
Salisbury NC	94.9	7
Denver CO	110	26
Plano TX	112.3	27
Middlesex-Monmouth NJ	114.2	28
Morristown NJ	114.6	29
Sacramento CA	118.2	30
Bergen-Passaic NJ	119.9	31
Miami-Dade County FL	120.4	32
Chicago IL	126.4	33
Portland OR	127.4	34
Alexandria VA	143.5	35
San Diego CA	144.7	36
New York (Queens) NY	145.5	37
Arlington VA	147.1	38
Seattle WA	150.7	39
Boston MA	150.8	40
Los Angeles-Long Beach CA	151.9	41
Washington DC	158.8	42
New York (Brooklyn) NY	174.9	43
San Francisco CA	184.2	44
New York (Manhattan) NY	237.8	45

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All potential buyers are strongly advised to take advantage of their opportunities and obligations to conduct thorough due diligence and seek expert opinions as they may deem necessary, especially given the unpredictable changes resulting from the continuing COVID-19 pandemic. Marcus & Millichap has not been retained to perform, and cannot conduct, due diligence on behalf of any prospective purchaser. Marcus & Millichap's principal expertise is in marketing investment properties and acting as intermediaries between buyers and sellers. Marcus & Millichap and its investment professionals cannot and will not act as lawyers, accountants, contractors, or engineers. All potential buyers are admonished and advised to engage other professionals on legal issues, tax, regulatory, financial, and accounting matters, and for questions involving the property's physical condition or financial outlook. Projections and pro forma financial statements are not guarantees and, given the potential volatility created by COVID-19, all potential buyers should be comfortable with and rely solely on their own projections, analyses, and decision-making.

DISCLOSURE AND CONSENT TO DUAL AGENCY

The undersigned Broker may undertake a dual representation (represent both the seller and the buyer) for the sale of property. The undersigned Buyer and Seller acknowledge they were informed of the possibility of this type of representation. Before signing this document, please read the following:

Representing more than one party to a transaction presents a conflict of interest since both clients may rely upon Broker's advice and the client's respective interests may be adverse to each other. Broker will undertake this representation only with the written consent of ALL clients in the transaction.

Any agreement between the clients as to a final contract price and other terms is a result of negotiations between the clients acting in their own best interests and on their own behalf. You acknowledge that Broker has explained the implications of dual representation, including the risks involved, and understand that you have been advised to seek independent advice from your advisors or attorneys before signing any documents in this transaction.

WHAT A BROKER CAN DO FOR CLIENTS WHEN ACTING AS A DUAL AGENT

- 1) Treat all clients honestly
- 2) Provide information about the property to the buyer.
- 3) Disclose all latent material defects in the property that are known to the Broker.
- 4) Disclose financial qualification of the buyer to the seller.
- 5) Explain real estate terms.
- 6) Help the buyer to arrange for property inspections.
- 7) Explain closing costs and procedures.
- 8) Help the buyer compare financing alternatives.
- 9) Provide information about comparable properties that have sold so both clients may make educated decisions on what price to accept or offer.

WHAT A BROKER CANNOT DISCLOSE TO CLIENTS WHEN ACTING AS A DUAL AGENT

- 1) Confidential information that Broker may know about a client, without that client's permission.
- 2) The price the seller will take other than the listing price without permission of the seller.
- 3) The price the buyer is willing to pay without permission of the buyer.
- 4) A recommended or suggested price the buyer should offer.
- 5) A recommended or suggested price the seller should counter with or accept

If either client is uncomfortable with this disclosure and dual representation, please let Broker know. You are not required to sign this document unless you want to allow Broker to proceed as a Dual Broker in this transaction.

By signing below, you acknowledge that you have read and understand this form and voluntarily consent to Broker action as a Dual Broker (that is, to represent BOTH the seller and the buyer) should that become necessary.

SELLER: _____ DATE _____

BUYER: _____ DATE: _____

BROKER: Marcus & Millichap Real Estate Investment Services of Chicago, Inc.

BROKER: _____ DATE: _____

NO REPRESENTATION IS MADE BY BROKER AS TO THE LEGAL OR TAX EFFECT OR VALIDITY OF ANY PROVISION OF THIS DOCUMENT. BROKER IS NOT QUALIFIED TO GIVE ADVICE ON LEGAL OR TAX MATTERS. IF YOU DESIRE LEGAL OR TAX ADVICE, CONSULT YOUR ATTORNEY OR TAX ADVISOR.

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