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JAN 13 2026

LORI GUMMOW

**PTELL – CPI for 2026 Extensions - Property Taxes Payable 2027**

**TO:** County Assessors, Clerks and Tax Extenders in Counties Containing Taxing Districts Subject to the Property Tax Extension Limitation Law (PTELL)

**FROM:** Brad Kriener  
Property Tax Division

**DATE:** 1/13/26

**SUBJECT:** CPI Change for 2026 Extensions (for property taxes payable in 2027) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living" or inflation percentage to use in computing the 2026 extensions (taxes payable in 2027) under PTELL is 2.7%

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..." (emphasis added).

For 2026 extensions (taxes payable in 2027), the CPI to be used for computing the extension limitation and debt service extension base is 2.7%. The CPI is measured from December 2024 to December 2025. The U.S. City Average CPI for December 2024 was 315.605 and 324.054 for December 2025. The CPI change is calculated by subtracting the 2024 CPI from the 2025 CPI. The amount is then divided by the 2024 CPI which results in 2.7% CPI.  $(324.054 - 315.605) / 315.605 = 2.7\%$ . The Statute indicates the lesser of 5% or the actual percentage increase, in this case 2.7% is the lesser amount.

Information on PTELL may be accessed through the department's web site at [tax.illinois.gov](http://tax.illinois.gov) under the "Property Tax" link and the "Property Tax Extension Limitation Law (PTELL)" link under the "General Information and Resources" heading.

If you have any questions concerning the change in the consumer price index (CPI), please contact us at [REV.PropertyTax@Illinois.gov](mailto:REV.PropertyTax@Illinois.gov).

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Illinois Dept. of Revenue  
 History of CPI's Used for the PTELL  
 1/13/2026

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| Year | December CPI-U | % Change From Previous December | % Use for PTELL | Comments       | Levy Year | Years Taxes Paid |
|------|----------------|---------------------------------|-----------------|----------------|-----------|------------------|
| 1991 | 137.900        | --                              |                 |                |           |                  |
| 1992 | 141.900        | 2.9%                            | 2.9%            |                | 1993      | 1994             |
| 1993 | 145.800        | 2.7%                            | 2.7%            | (5 % for Cook) | 1994      | 1995             |
| 1994 | 149.700        | 2.7%                            | 2.7%            |                | 1995      | 1996             |
| 1995 | 153.500        | 2.5%                            | 2.5%            |                | 1996      | 1997             |
| 1996 | 158.960        | 3.6%                            | 3.6%            |                | 1997      | 1998             |
| 1997 | 161.300        | 1.5%                            | 1.5%            |                | 1998      | 1999             |
| 1998 | 163.900        | 1.6%                            | 1.6%            |                | 1999      | 2000             |
| 1999 | 168.300        | 2.7%                            | 2.7%            |                | 2000      | 2001             |
| 2000 | 174.000        | 3.4%                            | 3.4%            |                | 2001      | 2002             |
| 2001 | 176.700        | 1.6%                            | 1.6%            |                | 2002      | 2003             |
| 2002 | 180.900        | 2.4%                            | 2.4%            |                | 2003      | 2004             |
| 2003 | 184.300        | 1.9%                            | 1.9%            |                | 2004      | 2005             |
| 2004 | 190.300        | 3.3%                            | 3.3%            |                | 2005      | 2006             |
| 2005 | 196.800        | 3.4%                            | 3.4%            |                | 2006      | 2007             |
| 2006 | 201.800        | 2.5%                            | 2.5%            |                | 2007      | 2008             |
| 2007 | 210.036        | 4.08%                           | 4.1%            |                | 2008      | 2009             |
| 2008 | 210.228        | 0.1%                            | 0.1%            |                | 2009      | 2010             |
| 2009 | 215.949        | 2.7%                            | 2.7%            |                | 2010      | 2011             |
| 2010 | 219.179        | 1.5%                            | 1.5%            |                | 2011      | 2012             |
| 2011 | 225.672        | 3.0%                            | 3.0%            |                | 2012      | 2013             |
| 2012 | 229.601        | 1.7%                            | 1.7%            |                | 2013      | 2014             |
| 2013 | 233.049        | 1.5%                            | 1.5%            |                | 2014      | 2015             |
| 2014 | 234.812        | 0.8%                            | 0.8%            |                | 2015      | 2016             |
| 2015 | 236.525        | 0.7%                            | 0.7%            |                | 2016      | 2017             |
| 2016 | 241.432        | 2.1%                            | 2.1%            |                | 2017      | 2018             |
| 2017 | 246.524        | 2.1%                            | 2.1%            |                | 2018      | 2019             |
| 2018 | 251.233        | 1.9%                            | 1.9%            |                | 2019      | 2020             |
| 2019 | 256.974        | 2.3%                            | 2.3%            |                | 2020      | 2021             |
| 2020 | 260.474        | 1.4%                            | 1.4%            |                | 2021      | 2022             |
| 2021 | 278.802        | 7.0%                            | 5.0%            |                | 2022      | 2023             |
| 2022 | 296.797        | 6.5%                            | 5.0%            |                | 2023      | 2024             |
| 2023 | 306.746        | 3.4%                            | 3.4%            |                | 2024      | 2025             |
| 2024 | 315.605        | 2.9%                            | 2.9%            |                | 2025      | 2026             |
| 2025 | 324.054        | 2.7%                            | 2.7%            |                | 2026      | 2027             |

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