



## Illinois Department of Revenue

### Property Tax Division

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### **PTELL – CPI for 2019 Extensions - Property Taxes Payable 2020**

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: 1/11/19

SUBJECT: CPI Change for 2019 Extensions (for property taxes payable in 2020) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living" or inflation percentage to use in computing the 2019 extensions (taxes payable in 2020) under PTELL is 1.9%

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 2019 extensions (taxes payable in 2020), the CPI to be used for computing the extension limitation and debt service extension base is 1.9%. The CPI is measured from December 2017 to December 2018. The U.S. City Average CPI for December 2017 was 246.524 and 251.233 for December 2018. The CPI change is calculated by subtracting the 2017 CPI from the 2018 CPI. The amount is then divided by the 2017 CPI which results in 1.9% CPI.  $(251.233 - 246.524)/246.524 = 1.9\%$  .

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

This memorandum is available through the password-protected area reserved for local officials only on the department's website at [www.tax.illinois.gov](http://www.tax.illinois.gov). You may access this area by clicking on the option "Local Governments." Under the Property Tax category, click "Local Officials ONLY" and enter the User Name **localgov** and the Password **county102**. Because this area is reserved for local officials only, **do not** share the user name and password.

If you have any questions concerning the change in the consumer price index (CPI), please contact me at (217) 782-3016.