



## Illinois Department of Revenue

### Property Tax Division

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### PTELL – CPI for 2017 Extensions Property Taxes Payable 2018

TO: County 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: 1/18/17

SUBJECT: CPI Change for 2017 Extensions (for property taxes payable in 2018) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living", or inflation, percentage to use in computing the 2017 extensions (taxes payable in 2018) under PTELL is 2.1%

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 2017 extensions (taxes payable in 2018), the CPI to be used for computing the extension limitation and debt service extension base is 2.1%. The CPI is measured from December 2015 to December 2016. The U.S. City Average CPI for December 2015 was 236.525 and 241.432 for December 2016. The CPI change is calculated by subtracting the 2015 CPI of 236.525 from the 2016 CPI of 241.432. That amount is then divided by the 2015 CPI of 236.525, which results in 2.1% CPI.

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 "Tax Information" heading.

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

Illinois Dept. of Revenue  
History of CPI's Used for the PTELL  
01/18/2017

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