

**104TH GENERAL ASSEMBLY****State of Illinois****2025 and 2026****HB4290**

Introduced 1/14/2026, by Rep. Jed Davis

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/18-56  
35 ILCS 200/18-91 new  
35 ILCS 200/20-15  
35 ILCS 200/24-37 new

Amends the Property Tax Code. Provides that each property tax bill shall contain certain specified information. Provides that each property tax bill shall contain a QR code link that provides contact information for the county assessor, the tax bill history for the property for the 5 immediately preceding taxable years, and a copy of the budget and levy ordinance for each taxing district in which the property is located. Creates a Property Taxpayer's Bill of Rights. Amends the Truth in Taxation Law to provide that each taxing district shall provide notice to taxpayers if the taxing district adopts an aggregate levy that exceeds 105% of the aggregate levy for the preceding year.

LRB104 16667 HLH 30071 b

1           AN ACT concerning revenue.

2           **Be it enacted by the People of the State of Illinois,**  
3           **represented in the General Assembly:**

4           Section 5. The Property Tax Code is amended by changing  
5           Section 18-56 and 20-15 and by adding Sections 18-91 and 24-37  
6           as follows:

7           (35 ILCS 200/18-56)

8           Sec. 18-56. Legislative purpose. The purpose of this Law  
9           is to require taxing districts (i) to disclose by publication  
10          and to hold a public hearing on their intention to adopt an  
11          aggregate levy in an amount that is amounts more than 105% of  
12          the amount of property taxes extended or estimated to be  
13          extended, including any amount abated by the taxing district  
14          prior to such extension, upon the final aggregate levy of the  
15          preceding year and (ii) to provide individual notice to  
16          taxpayers if the taxing district adopts an aggregate levy that  
17          exceeds that amount.

18           (Source: P.A. 88-660, eff. 9-16-94.)

19           (35 ILCS 200/18-91 new)

20           Sec. 18-91. Letter of notice of levy increase. Beginning  
21          in levy year 2027, if a taxing district adopts an aggregate  
22          levy that exceeds 105% of the amount of property taxes

1       extended or estimated to be extended, including any amount  
2       abated by the taxing district prior to such extension, upon  
3       the final aggregate levy of the preceding year, then, within  
4       60 days after the adoption of the budget and levy ordinance,  
5       the taxing district shall send a notice to all property owners  
6       in the district setting forth the amount of the aggregate  
7       extension for the applicable taxable year, the percentage  
8       increase over the previous taxable year's aggregate levy, and  
9       the vote of each member of the corporate authorities of the  
10       taxing district in connection with the applicable budget and  
11       levy ordinance. The notice shall include, in 14-point font,  
12       the following statement: "YOUR LOCAL TAXING DISTRICT HAS VOTED  
13       TO INCREASE YOUR PROPERTY TAXES.".

14       (35 ILCS 200/20-15)

15       Sec. 20-15. Information on bill or separate statement.  
16       There shall be printed on each bill, or on a separate slip  
17       which shall be mailed with the bill:

18               (a) a statement itemizing the rate at which taxes have  
19       been extended for each of the taxing districts in the  
20       county in whose district the property is located, and in  
21       those counties utilizing electronic data processing  
22       equipment the dollar amount of tax due from the person  
23       assessed allocable to each of those taxing districts,  
24       including a separate statement of the dollar amount of tax  
25       due which is allocable to a tax levied under the Illinois

1       Local Library Act or to any other tax levied by a  
2 municipality or township for public library purposes,

3               (b) a separate statement for each of the taxing  
4 districts of the dollar amount of tax due which is  
5 allocable to a tax levied under the Illinois Pension Code  
6 or to any other tax levied by a municipality or township  
7 for public pension or retirement purposes,

8               (b-5) a list of each tax increment financing (TIF)  
9 district in which the property is located, the dollar  
10 amount of tax due that is allocable to the TIF district,  
11 and each redevelopment project that (i) is associated with  
12 the TIF district and (ii) has been completed during or  
13 before the taxable year for which the bill is prepared or  
14 is in the process of being completed during that taxable  
15 year,

16               (c) the total tax rate,

17               (d) the total amount of tax due, ~~and~~

18               (e) the amount by which the total tax and the tax  
19 allocable to each taxing district differs from the  
20 taxpayer's last prior tax bill. ~~and~~

21               (f) the percentage change in the taxpayer's total tax  
22 bill from the previous taxable year,

23               (g) the equalized assessed value of the property for  
24 the immediately preceding taxable year,

25               (h) the total amount of tax due for the property for  
26 the immediately preceding taxable year, and

(i) the dollar amount of the taxpayer's total tax bill for the current taxable year that is attributable to a ballot initiative or referendum and the date on which each property tax-related change made by that ballot initiative or referendum will expire; each property tax-related change attributable to a ballot initiative or referendum shall be a separate line item.

Each tax bill shall contain a QR code link that provides contact information for the county assessor, the tax bill history for the property for the 5 immediately preceding taxable years, and a copy of the budget and levy ordinance for each taxing district in which the property is located.

The county treasurer shall ensure that only those taxing districts in which a parcel of property is located shall be listed on the bill for that property.

In all counties the statement shall also provide:

(1) the property index number or other suitable description,

(2) the assessment of the property,

(3) the statutory amount of each homestead exemption applied to the property.

(4) the assessed value of the property after application of all homestead exemptions

(5) the equalization factors imposed by the county and by the Department, and

(6) the equalized assessment resulting from the

1 application of the equalization factors to the basic  
2 assessment.

3 In all counties which do not classify property for  
4 purposes of taxation, for property on which a single family  
5 residence is situated the statement shall also include a  
6 statement to reflect the fair cash value determined for the  
7 property. In all counties which classify property for purposes  
8 of taxation in accordance with Section 4 of Article IX of the  
9 Illinois Constitution, for parcels of residential property in  
10 the lowest assessment classification the statement shall also  
11 include a statement to reflect the fair cash value determined  
12 for the property.

13 In all counties, the statement must include information  
14 that certain taxpayers may be eligible for tax exemptions,  
15 abatements, and other assistance programs and that, for more  
16 information, taxpayers should consult with the office of their  
17 township or county assessor and with the Department of  
18 Revenue. For bills mailed on or after January 1, 2026, the  
19 statement must include, in bold face type, a list of  
20 exemptions available to taxpayers and contact information for  
21 the chief county assessment officer.

22 In counties which use the estimated or accelerated billing  
23 methods, these statements shall only be provided with the  
24 final installment of taxes due. The provisions of this Section  
25 create a mandatory statutory duty. They are not merely  
26 directory or discretionary. The failure or neglect of the

1 collector to mail the bill, or the failure of the taxpayer to  
2 receive the bill, shall not affect the validity of any tax, or  
3 the liability for the payment of any tax.

4 (Source: P.A. 103-592, eff. 1-1-25; 104-6, eff. 6-16-25.)

5 (35 ILCS 200/24-37 new)

6 Sec. 24-37. Property Taxpayer's Bill of Rights. Each  
7 taxpayer has the right to:

8 (1) a clear, accurate tax bill;

9 (2) notices required under the Truth in Taxation Law;

10 (3) appeal property assessments in accordance with  
11 this Code;

12 (4) view the budget and levy ordinance for each taxing  
13 district in which the taxpayer's property is located;

14 (5) attend the budget and levy hearing for each taxing  
15 district in which the taxpayer's property is located;

16 (6) understand the diversion of moneys under the Tax  
17 Increment Allocation Redevelopment Act; and

18 (7) have open communication with local leaders.