



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5245

Introduced 2/10/2026, by Rep. Travis Weaver

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172a new

Amends the Property Tax Code. Provides that, with regard to all applicants who meet the household income and other qualifications set forth for the Low-Income Senior Citizens Assessment Freeze Homestead Exemption, and notwithstanding any other law, for property tax bills prepared for tax year 2026 and thereafter, the county collector shall bill the eligible household an amount that shall not exceed the property tax bill for the same household for the prior tax year. Provides an exception to the level tax billing privilege when an assessed improvement is made by the owner or occupant of the real property. Provides that eligibility for level property tax billing is contingent upon the household's continuing eligibility for the Low-Income Senior Citizens Assessment Freeze Homestead Exemption.

LRB104 19831 HLH 33281 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 adding
5 Section 15-172a as follows:

6 (35 ILCS 200/15-172a new)

7 Sec. 15-172a. Low-Income Senior Citizens Assessment
8 Freeze; Level Billing.

9 (a) With regard to all applicants who meet the household
10 income and other qualifications set forth for the Low-Income
11 Senior Citizens Assessment Freeze Homestead Exemption under
12 Section 15-172 of this Code, and notwithstanding any other
13 law, for property tax bills prepared for tax year 2026 and
14 thereafter, the county collector shall bill the eligible
15 household an amount that shall not exceed the property tax
16 bill for the same household for the prior tax year.

17 (b) An exception to the level property tax billing under
18 this Section shall exist whenever an assessed improvement is
19 made by the owner or occupant of the real property subject to
20 this Section. If real property subject to this Section is
21 improved, the property tax bill may increase, but only with
22 respect to and in line with the assessed value of the
23 improvement.

1 (c) A household's eligibility for level property tax
2 billing under this Section shall be contingent upon the
3 household's continuing eligibility for the property tax
4 assessment freeze under Section 15-172 of this Code. If a
5 household ceases to be eligible for a property tax assessment
6 freeze under Section 15-172 of this Code, the household shall
7 cease to be eligible for the level tax billing privilege
8 granted under this Section.

9 (d) The county assessor shall cooperate with the county
10 collector to implement and maintain the level tax billing
11 privilege granted by this Section.