

HB5267



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5267

Introduced 2/10/2026, by Rep. Eva-Dina Delgado

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-152 new

Amends the Property Tax Code. Provides that, in counties with a population of 200,000 or more that classify property, any residential property used in whole or in part as a short-term rental accommodation for 30 or more days in any year shall be assessed on the same basis of assessment as commercial property

LRB104 19737 HLH 33187 b

A BILL FOR

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 9-152 as follows:

6 (35 ILCS 200/9-152 new)

7 Sec. 9-152. Short-Term Rentals Assessed as Commercial
8 Property. In counties with a population of 200,000 or more
9 that classify property, any residential property used in whole
10 or in part as a short-term rental accommodation for 30 or more
11 days in any year shall be assessed on the same basis of
12 assessment as commercial property.