



**Illinois Department of Revenue**

**Property Tax Division**

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**PTELL – CPI for 2018 Extensions Property Taxes Payable 2019**

**TO:** County Assessors, Clerks and Tax Extenders in Counties Containing Taxing Districts Subject to the Property Tax Extension Limitation Law (PTELL)

**FROM:** Brad Kriener  
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**DATE:** 1/12/18

**SUBJECT:** CPI Change for 2018 Extensions (for property taxes payable in 2019) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living", or inflation, percentage to use in computing the 2018 extensions (taxes payable in 2019) 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 2018 extensions (taxes payable in 2019), the CPI to be used for computing the extension limitation and debt service extension base is 2.1%. The CPI is measured from December 2016 to December 2017. The U.S. City Average CPI for December 2016 was 241.432 and 246.524 for December 2017. The CPI change is calculated by subtracting the 2016 CPI of 241.432 from the 2017 CPI of 246.524. That amount is then divided by the 2016 CPI of 241.432, which results in 2.1% CPI.

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