



From the Assessor...

In Illinois, nothing happens by accident when it comes to taxes. It should be no surprise that during the busiest time of the year for people with extra school programs, church activities, work parties, neighborhood cookie exchanges, decorating, and gift buying, that's just the time of year when government officials make final decisions and vote on how much more to levy for the following year.

There are 2 parts to the tax bill you will receive in May, one is the assessment, the other is the levy. We just finished our 2025 assessment process. Each year, property owners receive a blue notice telling them their new assessment, the change from the previous year, where to get information, and how to challenge or appeal the assessment if it doesn't seem correct. **You are invited to be involved in the assessment process.**

Compare that to the levy process, the part of the process that drives the tax bill. Did you get an individual notice that told you how much the levy increased from last year, where to find out why, or how to challenge it? **Increased spending by taxing bodies is what increases taxes.** The property tax system is far from perfect, but the good part is that the money paid locally stays local. We can see what we are paying for, and we can decide whether we are getting our monies worth. And, if we don't think we are, we can talk to our local elected officials about it. The board meetings of all taxing bodies are public meetings and open to public scrutiny.

By law, in Illinois, all tax levy certifications are due to be filed with the County Clerk by the last Tuesday in December.

The Illinois Department of Revenue (IDOR), in consultation with the Department of Commerce and Economic Opportunity, is conducting a study to evaluate the property tax system in Illinois, as required by Public Act 103-1002.

In completing the study, IDOR accepted comments from individuals, organizations or associations representing residential and commercial property owners, units of local government and labor unions in Illinois up until December 1, 2025. IDOR is required to draft, review, and finalize the report by **July 1, 2026.**

The Lake County Township Assessor's Association has taken part in this study, and we have made our recommendations to IDOR on how to improve the property tax system in Illinois. IDOR will release their study in July, and only then will we see if our input made any impact, and if any change is on the horizon.

Until then, I will continue to advocate for my taxpayers. I took an Oath to, "without fear or favor, appraise all the property in said township at its fair cash value; and that I will assess said property justly and equitably as required by law." I am required by law to value based on the [Illinois General Assembly - 35 ILCS 200/ Property Tax Code](#) Our office is continually working for you. Nobody likes paying taxes, but until the laws change, we have to abide by them and ensure we are doing our job without "fear or favor" of anyone.

Attention Seniors!

Last Friday, the Governor signed SB642 into law, a direct link to the changes in the **Senior Freeze Household Income Threshold**. **Effective January 1st, 2026**, these changes are:

- 2025 (payable 2026): \$65,000, based on household income for 2024. (No change, this is the current threshold.)
- **2026 (payable 2027): \$75,000, based on household income for 2025.**
- **2027 (payable 2028): \$77,000, based on household income for 2026.**
- **2028 (payable 2029): \$79,000, based on household income for 2027.**

After the 2028 (payable 2029) tax year, the threshold remains unchanged at \$79,000 unless the legislature takes action to change it; it has *not* been indexed for inflation.

You can view the new limits in the Public Act itself at

<https://www.ilga.gov/Documents/Legislation/PublicActs/104/PDF/104-0452.pdf#page=39>.

As always, feel free to call our office with any questions or concerns. 847-546-8880.

Lisa M. LaMantia, CIAD

Grant Township Assessor