

Assessing Potential Options to Provide Property Tax Relief in Illinois

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Executive Summary

In August 2019, Governor JB Pritzker signed legislation creating a task force to examine factors that increase property tax rates in Illinois. Although property taxes are levied by local governments, the task force was also required to assess state policies that could provide property tax relief for homeowners. Using data primarily from the Illinois Department of Revenue, this report explores possible solutions.

Property taxes are relatively high in Illinois compared to the rest of the United States.

- Illinois ranks 7th in the nation in property tax collections per capita.
- The primary reason why property taxes are relatively high in Illinois is that school districts depend on them– property taxes comprise 63 percent of all K-12 education revenue while state sources cover 24 percent. Illinois ranks 50th in the nation in the share of K-12 education revenues coming from the state.
- Four previous task forces between 1982 and 2009 unanimously concluded that the main driver of high property taxes is the low level of state funding for local needs, particularly for K-12 education.

Property taxes are a regressive form of taxation.

- A home represents the largest share of total wealth for working families, so most of their wealth is taxed.
- Although higher-income residents tend to own homes that are worth more, the increase in home value generally does not increase at the same rate as incomes.
- The average Illinois homeowner pays more in property taxes (7.4 percent of their income) than state income taxes (4.9 percent of their income).
- In Illinois, homeowners earning $35,000 pay 10 percent of their taxable incomes in property taxes and families earning $75,000 contribute 6 percent, but the average millionaire pays less than 1 percent.

To provide meaningful property tax relief, Illinois could increase state funding for education, consolidate townships, or cut spending on vital public services like schools, libraries, roads, and police and fire departments.

The state could increase its investment in K-12 education, covering tax increases under the Property Tax Extension Limitation Law (PTELL). This would allow school districts to hold property taxes flat for four years.

- $5 billion in new state funding would be allocated proportionally to all 852 school districts over four years, *in addition to* revenue from the "evidence-based funding model."
- This new state investment could be paid for by the proposed progressive income tax, a tax on retirement income over $100,000, or by expanding sales taxes to services that are taxed in Iowa but not in Illinois.
- These options would grow the economy by up to $1.2 billion and add as many as 14,000 jobs by investing in education and stabilizing property tax rates.

The state could also reduce administrative costs by consolidating townships.

- While Illinois' 1,431 townships account for 24 percent of all local government units, they only receive 2 percent of all property tax revenue.
- Township consolidation could reduce the average property tax bill by 0.4 percent.
- The net economic impact of consolidation is small– a growth of $11 million and a gain of about 100 jobs.

Alternatively, the state could impose significant cuts to education, infrastructure, and public services.

- House Bill 320, proposed in 2019, would have unilaterally lowered property taxes by 10 percent.
- Local governments would have been forced to slash spending on essential services by $3 billion annually.
- Although property tax relief would produce an economic stimulus, it would be completely offset by the cuts to long-term public investments– shrinking Illinois' economy by $2 billion and 27,000 jobs.

Local schools are responsible for about two-thirds of all property tax assessments, so any effort to reduce property taxes likely relies on increasing the state's proportion of the revenue spent on public education. Any other approach would have little effect and may produce negative unintended consequences for school quality. By rebalancing the state's share of the investment in public education, Illinois lawmakers could reduce Illinois' overreliance on property taxes and promote both taxpayer fairness and funding equity across school districts.

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Introduction

A property tax is a local tax on real estate. It is paid by the property owner and is based on the value of both the physical structure and the land. Both individual homeowners and commercial enterprises pay property taxes. Local governments collect property taxes to invest in education and libraries, invest in roads and transit systems, and fund other public services.

In Illinois, property taxes are based on two factors: the equalized assessed value (EAV) of the property and the amount of money local taxing districts need to fund expenditures for the year (IDOR, 2019a). The county assessor determines fair market values for properties, including exemptions, to ascertain a taxable value that is then adjusted by a "multiplier" (or "equalizer") to achieve uniform property assessments across the state. This is the EAV. Units of local government then set their budgets and determine tax rates that will raise enough revenue to balance their expenditures.

According to research from the nonpartisan Congressional Budget Office, property taxes– which are collected in all 50 U.S. states– are best viewed as user fees for communities to pay for local public goods (Gravelle, 2011). The most important factor in the amount of property taxes collected is the share of school-age children in an area, because property taxes are primarily used to pay for public schools. However, the second-most important factor is the share of the population who is 65 years old or older, in part because many states give credits and exemptions to the elderly. The study also found that a state's reliance on local property taxes increases when its reliance on state income taxes and state sales taxes decreases (Gravelle, 2011).

Property taxes are high in Illinois compared to the rest of the nation. Although property taxes are imposed by local governments, state lawmakers and Illinois Governors have considered property taxes a statewide concern. Consequently, various task forces have been created over the years to examine the factors that contribute to relatively high taxes and to assess state legislative solutions that might provide relief for homeowners. Four task forces created between 1982 and 2009 unanimously agreed with the Congressional Budget Office: the primary driver of high property taxes in Illinois is the relatively low level of state funding, particularly for public K-12 education (Klemens, 2019). Illinois created a new new property tax relief task force in 2019.

This report, conducted jointly by researchers at the Illinois Economic Policy Institute (ILEPI) and the Project for Middle Class Renewal (PMCR) at the University of Illinois at Urbana-Champaign, investigates property taxes in Illinois. The report first discusses the present situation in Illinois, the regressive nature of property taxes as a form of public revenue, and the history of previous task forces. Potential options to provide property tax relief are explored, including expansions of state funding to local governments, consolidating townships, and cutting public investments and spending on essential public services. The report outlines implications for a typical Illinois homeowner before a concluding section recaps key findings.

The Present: Property Taxes Are High in Illinois

Illinois homeowners currently face some of the highest local property taxes in the nation. According to the Illinois Commission on Government Forecasting and Accountability, Illinois ranks 7th in the nation in property tax collections per capita at $2,115 (Noggle et al., 2018). Similarly, according to the conservative-leaning Tax Foundation, Illinois ranks 9th in the nation in property taxes as a percentage of personal income (Walczak et al., 2019).

The primary reason why property taxes are comparatively high in Illinois is because the state's school depend on them for funding (Manzo et al., 2017). Property taxes comprise 63 percent of all elementary and secondary

education revenue in Illinois and other local sources account for an additional 5 percent, for a total of 68 percent (Civic Federation, 2017). State government only covers 24 percent of school funding and the remaining 8 percent comes from the federal government (ISBE, 2018a). Illinois ranks 50th in the nation in the percentage of K-12 education revenues coming from the state. As of fiscal year 2017, fully 413 of the 852 school districts in Illinois (48 percent) relied on property taxes and other local sources of revenue for 70 percent or more of their total funding (Figure 1).

FIGURE 1: PROPERTY TAXES AND OTHER LOCAL REVENUE AS A SHARE OF SCHOOL DISTRICT FUNDING, BY DISTRICT, FY 2017

Local Revenue Share of Total Revenue	School Districts	Percent of Districts
90%-99%	94	11.0%
80%-89%	179	21.0%
70%-79%	140	16.4%
60%-69%	137	16.1%
50%-59%	111	13.0%
40%-49%	75	8.8%
30%-39%	65	7.6%
20%-29%	42	4.9%
10%-19%	9	1.1%
Total (statewide average = 68.1%)	852	100.0%

Source(s): Illinois Department of Revenue (2019) – "Tax Statistics: Property Tax Statistics."

By contrast, only 29 percent of elementary and secondary school funding in Minnesota comes from local sources while 66 percent is provided by the state (Census, 2018). This is partially due to Minnesota having the 4th-most progressive tax system of the 50 states (Wiehe et al., 2018). Bruce Baker, Professor of Educational Theory, Policy, and Administration at Rutgers University, explains that Illinois' reliance on property taxes is mostly a product of neglect: "Quite frankly, Illinois is just one of those states that's never bothered to put enough state aid into the system" (Vevea, 2016).

The Policy Problem: Property Taxes Are Regressive

Property taxes are generally a regressive form of taxation (Wiehe et al., 2018). This is because a home represents the largest share of total wealth for working-class and middle-class families, so most of their personal wealth is taxed. For high-income families who are disproportionally more likely to have stocks, bonds, and businesses, homes are a smaller share of their total wealth. Additionally, landlords pass on property tax burdens to renters in the form of higher rent. Because renters tend to earn lower incomes, this makes property taxes more regressive in nature. Moreover, a recent University of Chicago study found substantial inequity in property assessments in the City of Chicago. Lower-priced homes were assessed at higher rates, relative to their market values, than higher-priced homes. Because the most expensive homes in Chicago were under-taxed relative to their value, $800 million in property tax burdens were shifted from the top 10 percent of properties onto the bottom 90 percent from 2011 to 2015 (Berry, 2018).

Illinois homeowners can deduct 5 percent of their property taxes from their state income taxes (IDOR, 2017). Analyzing Illinois Department of Revenue data for the 2.17 million tax filers who own property and claim this credit allows for an accurate estimate of property tax burdens (Figure 2). In 2015, the average Illinois homeowner paid $5,217 in local property taxes, or about $435 per month. The average Illinois homeowner pays more in property taxes than state income taxes ($3,439 annually). In fact, the average property tax represents 7.4 percent of a homeowners' taxable income compared to a 4.9 percent average income tax rate.

FIGURE 2: PROPERTY TAXES COLLECTED AND EFFECTIVE TAX RATE BY INCOME GROUP IN ILLINOIS, 2015

Taxable Income Range	Average Taxable Income	Average State Income Taxes	Effective Income Tax Rate	Average Property Taxes	Property Tax Rate
$1-$25,000	$11,100	$544	4.90%	$3,019	27.20%
$25,001-$50,000	$36,268	$1,787	4.93%	$3,685	10.16%
$50,001-$100,000	$71,126	$3,511	4.94%	$4,444	6.25%
$100,001-$200,000	$135,621	$6,704	4.94%	$6,472	4.77%
$200,001-$500,000	$289,613	$14,325	4.95%	$10,269	3.55%
$500,001-$1,000,000	$678,142	$33,552	4.95%	$15,022	2.22%
$1,000,001 or More	$3,684,571	$165,809	4.50%	$21,857	0.59%
Total	**$62,408**	**$3,439**	**4.85%**	**$5,217**	**7.36%**

Source(s): Open records request, Illinois Department of Revenue (2017). See also: Bruno & Manzo (2019).

The Illinois Department of Revenue data reveals that property taxes are particularly regressive in Illinois (Figure 2). The typical homeowner with a net income between $25,001 and $50,000 annually pays 10 percent of his or her taxable income in property taxes. Homeowners with net incomes between $50,001 and $200,000 contribute between 5 percent and 6 percent of their taxable incomes towards property taxes, on average. Meanwhile, property taxes account for 2 percent or less of the net incomes of those who earn between $500,001 and $1 million annually. Millionaire homeowners contribute less than 1 percent. Although higher-income residents tend to own homes that are worth more, the increase in home value generally does not increase at the same rate as incomes (TFI, 2019).

The Past: Previous Commissions Have Reached Consistent Conclusions

On August 2, 2019, Governor JB Pritzker signed Senate Bill 1932, which created a property tax relief task force (ILGA, 2019). The task force was created to examine the factors that increase property tax rates in Illinois and to assess state legislative solutions to provide short-term and long-term property tax relief for homeowners (State of Illinois, 2019). The operational work of the task force was divided into seven subcommittees, each with implications for school funding.[1] The final report of the task force is due by December 31, 2019.

Since 1982, four previous task forces on property taxes have produced reports and recommendations in Illinois (Klemens, 2019). The first task force, the Furman Commission created in 1982 by Governor James Thompson, recommended implementing installment payments so homeowners do not face two large tax bills every year, increasing state funding for education, and eliminating homestead exemptions over time. The Ikenberry Commission (1996) and the Bramlet Commission (1998) were formed under Governor Jim Edgar. These commissions called for replacing local property tax revenues with state income tax funds but noted that geographic disparities in property tax reliance would result in some areas of the state receiving more property tax relief than others. These task forces also asserted that the proliferation of local governments was a key factor in high property taxes in Illinois. Most recently, in 2009, the Link Task Force recommended, among other items, that Illinois correct the overreliance on local property taxes by adjusting revenues raised from state income and state sales taxes and consolidate local government services. All four previous task forces unanimously concluded that more state funding for public education is needed, and three of the four studies either directly or indirectly called for local government consolidation (Klemens, 2019).

[1] Subcommittees held meetings from August 12 until November 1, 2019. The titles of the seven subcommittees are as follows: Assessment and Exemptions, Government Consolidation, Social and Economic Disparities, Property Tax Extension Limitation Law (PTELL), Local Pensions, School Funding and School Property Tax Levy, and Tax Increment Financing.

The Future: Potential State Options for Providing Local Property Tax Relief in Illinois

The 2019 task force is likely to reach similar conclusions as its predecessors (Klemens, 2019). Insufficient state funding and the expansion of local units of government have fostered an overreliance on property taxes– a regressive form of taxation– across Illinois. To provide meaningful property tax relief for homeowners, the State of Illinois would need to increase funding for public education. Reducing administrative costs by consolidating townships, schools, and other taxing bodies may also offer smaller savings to property owners. Alternatively, public bodies could significantly cut spending on vital local government services like schools, libraries, police departments, fire departments, roads, bridges, bike paths, and conservation districts. All three of these potential state options are explored below.

Increased Funding from State Government for Public Education

According to the Illinois Department of Revenue, local governments across the state collected $30.9 billion in property tax revenue in fiscal year 2017 (Figure 3). Governments in Cook County– including the City of Chicago– generated $14.5 billion, accounting for nearly 47 percent of all revenue from property taxes in the state. Suburban Chicago counties comprised $9.2 billion, or about 30 percent, of all property tax collections. The rest of Illinois (sometimes referred to as "Downstate") brought in $7.2 billion, or 23 percent of all property taxes statewide. Fully $19.3 billion (63 percent) of the $30.9 billion in property taxes was collected by local school districts (Figure 3). For a complete list of school districts and local funding, please see Table A of the Appendix.

FIGURE 3: TOTAL PROPERTY TAXES COLLECTED BY GEOGRAPHY AND TYPE (SCHOOL DISTRICT SHARE), FY 2017

Geography or District Type	Total Property Taxes Collected	Share of State Total
Total Statewide	**$30,862,288,659**	**100.0%**
Location: Cook County	$14,481,746,828	46.9%
Location: Suburban Chicago counties	$9,203,498,170	29.8%
Location: Rest of Illinois	$7,177,043,662	23.3%
Type: Local school districts	$19,322,900,265	62.6%
Type: All other units (cities, counties, townships, etc.)	$11,549,388,394	37.4%

Source(s): Illinois Department of Revenue (2019) – "Tax Statistics: Property Tax Statistics."

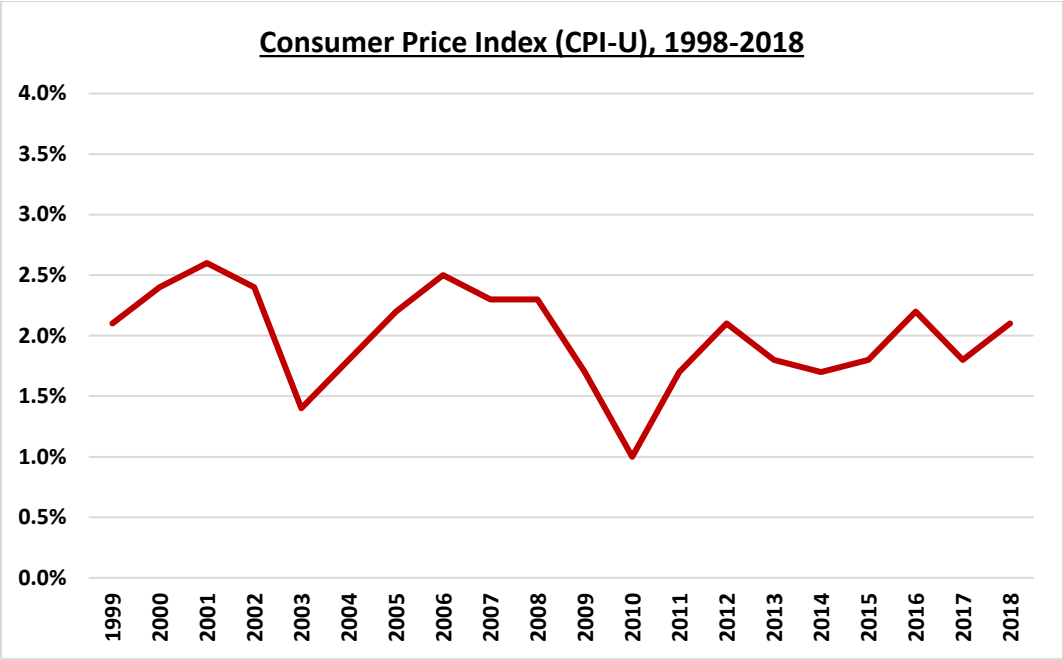
To stabilize property tax rates, the State of Illinois could increase funding for public K-12 education. Historically, state financial aid to public schools has been both inadequate and inequitable. Recent research found that Illinois overreliance on property taxes resulted in low-income school districts receiving 22 percent less in state and local funding than affluent districts in Illinois, or 78 cents on the dollar (Morgan & Amerikaner, 2018). To address the dual problem of low-income communities being more likely to have underfunded public schools while many working-class homeowners pay high property taxes, Illinois adopted the "evidence-based funding model" in August 2017. Under the evidence-based funding model, each school district is funded based on the district's local financial capacity to meet established spending targets (ISBE, 2018b). The evidence-based funding model invested $350 million in state dollars in fiscal years 2018 and 2019 and $375 million in fiscal year 2020 in the most under-resourced districts (ISBE, 2019a; Baker, 2018; Lafortune et al., 2018).

The majority of school districts in Illinois are subject to the Property Tax Extension Limitation Law, or PTELL, which was passed to limit property tax growth on an annual basis (IDOR, 2019b). The PTELL caps annual property tax increases on existing properties at 5 percent or the increase in the consumer price index for the preceding year, whichever is lower. Debt service funds, such as those for public employee pensions, are excluded from PTELL. By referendum, voters can approve a property tax increase that exceeds the PTELL limitation. Over the two decades from 1999 through 2018, the average rate of inflation was 2.0 percent per year– with a range

between 1.0 percent and 2.6 percent (Figure 4). As a result, taxing districts covered by PTELL were not able to increase their property tax levies by the 5 percent maximum (PTRTF, 2019a).

Over the next four years, Illinois could increase state funding by enough to cover the PTELL maximum, thereby removing the rational incentive for school districts to raise property tax rates on existing properties, except for planned or emergency capital or enrollment growth situations (Figure 5). Based on $19.3 billion in revenue collected from property taxes and other local sources for K-12 schools, the state would need to increase its investment by $483 million in the first year. This amounts to a 5 percent increase in state funding for K-12 education over the record $8.9 billion in fiscal year 2020. By 2024, annual state funding would be $2.0 billion (29 percent) higher than current levels. Over four years, the state would invest $5.0 billion more– or about $1.2 billion per year– in public K-12 education (Figure 5).

FIGURE 4: ANNUAL CHANGE IN THE CONSUMER PRICE INDEX (CPI-U) FROM 1999 THROUGH 2018



Source(s): Bureau of Labor Statistics (2019) – "Databases, Tables & Calculators by Subject: Inflation & Prices."

FIGURE 5: ANNUAL AND CUMULATIVE INCREASES IN STATE FUNDING TO COVER PTELL ABOVE CURRENT LEVELS, FY 2021-2024

Year	Annual PTELL Increase (2.5%)	Cumulative Increase
Current*	$19,322,900,265	$19,322,900,265
FY 2021	+$483,072,507	+$483,072,507
FY 2022	+$495,149,319	+$978,221,826
FY 2023	+$507,528,052	+$1,485,749,878
FY 2024	+$520,216,254	+$2,005,966,132
4-year average	**+$501,491,533**	**+$1,238,252,586**

Source(s): Authors' analysis using Illinois Department of Revenue (2019) – "Tax Statistics: Property Tax Statistics" and Bureau of Labor Statistics (2019) – "Databases, Tables & Calculators by Subject: Inflation & Prices." *Current amount is fiscal year 2017, the latest year for which data were available, but includes other local sources in the total amount. The analysis conservatively assumes an annual rate of inflation of 2.5 percent, which is 0.5 percent higher than the average for the past 20 years.

This increased investment by the state would be *in addition to* (i.e., not in place of) revenue from the evidence-based funding model. Under the evidence-based funding model, 99 percent of the new state funding flows to "Tier 1" and "Tier 2" districts, which are the most under-resourced districts in the state. "Tier 3" and "Tier 4"

districts, which are at or near 100-percent funded based on adequacy targets, receive 0.9 percent and 0.1 percent of the new funding, respectively (ISBE, 2019b). Because Tier 3 and Tier 4 districts– which are disproportionately located in the suburbs of Chicago– receive the prior year's state funding plus 0.9 percent or 0.1 percent, they accept relatively less state funding every year in real, inflation-adjusted terms.

Under this potential scenario, the new annual state funding would be allocated proportionally to all 852 school districts based on current local property tax revenues to boost overall funding adequacy, while the revenue programmed under the evidence-based model would maintain its current structure to improve funding equity. Together, the property tax relief and the evidence-based funding model would shift the statewide school funding average from 68 percent local sources and 24 percent state sources to 60 percent local sources and 34 percent state sources by fiscal year 2025. After the four-year program, the state would continue supporting public education at the new level, plus inflation, to maintain this new breakdown and keep property taxes from rising as rapidly.[2]

Investing an additional $5.0 billion over four years in public K-12 education would grow the economy. Public schools boost the state's economic competitiveness by training the next generation of skilled workers (Stevens & Weale, 2003; Barro, 1997). A substantial body of research has found a statistical link between school spending and student outcomes (Jackson, 2018). For example, a recent study from researchers at Northwestern University, the University of California, Berkeley, and American University found that a 10 percent increase in spending on public education statistically improves the future wages of students by 7 percent and reduces their chances of living in poverty once they hit adulthood by 4 percent (Jackson et al., 2015). Investments in education also statistically increase the working-age employment rate and reduce unemployment (Bruno & Manzo, 2015; Manzo et al., 2017).

However, the State of Illinois would need to generate new revenue to invest an additional $5.0 billion over four years. While there are many possible revenue options, Figure 6 explores three: a progressive income tax (sometimes referred to as a "fair tax"), a tax on retirement income for those earning over $100,000 per year, and an expansion of the sales tax to cover services that are currently untaxed in Illinois but are subject to sales taxes in Iowa.

In the 2020 election, Illinois residents will vote on a Constitutional Amendment to decide whether the state should institute a progressive income tax. The vote could transform Illinois' tax code, cutting income taxes or keeping them the same for 97 percent of residents while helping lawmakers balance the budget and providing opportunities for property tax relief. Under currently-proposed rates, the progressive income tax would generate over $3 billion in new revenue per year (Bruno & Manzo, 2019; Martire, 2019). If a progressive income tax is approved and implemented, a portion of the new revenue could be used to by the state to cover PTELL limits and hold constant the property taxes that are levied by school districts over four years (Figure 6).[3]

A second option could be to tax retirement income for those with taxable net incomes above $100,000 per year (Figure 6). Of the 41 states that have an income tax, Illinois is one of only three that does not tax retirement income (Dillon, 2019; Brandon, 2019). Currently, about 1.5 million Illinois tax filers report retirement income totaling $51.6 billion on an annual basis. A little over one-fourth– 413,527 tax returns– come from individuals and families who report earning over $100,000 per year, who cumulatively receive $28.3 billion in retirement income. If this retirement income was taxed at the current 4.95 percent income tax rate, Illinois would generate

[2] Total state funding would therefore amount to $11.9 billion annually– which is the current FY 2020 level ($8.9 billion) and the new dedication from covering PTELL increases ($2.0 billion)– plus future inflation to cover rising costs.

[3] Alternatively, if lawmakers wanted to generate $1.2 billion in additional revenue from the currently proposed rates, they could increase the top proposed marginal tax rate from 7.95 percent to 9.5 percent, which is still lower than the highest marginal tax rate in Minnesota (9.85 percent) and four other states and would raise $1.2 billion more per year (e.g., see Bruno & Manzo, 2019).

$1.4 billion in new annual revenue. While taxing retirement income is often perceived as an unpopular idea, a 2017 poll of 1,000 voters from the Paul Simon Public Policy Institute at Southern Illinois University Carbondale found broad support (68 percent) for "applying the state income tax to retirement if it exempted from taxes the first $100,000 earned per year" (Jackson & Leonard, 2017).

A third potential way for the state to increase its investment in public education and provide property tax relief could be to expand the sales tax base (Figure 6). In 2017, the Illinois Commission on Government Forecasting & Accountability examined the potential revenue that could be collected from taxing services that are currently untaxed in Illinois but are taxed in neighboring states. The study found that if Illinois were to broaden its sales tax base to cover the 81 services that are taxed in Iowa but not Illinois– including items like dry cleaning, vehicle repairs, landscaping, equipment rental, and dues for golf and country clubs– the state would bring in an additional $1.2 billion (COGFA, 2017). A sales tax expansion on services, however, had a lower level of public support in the 2017 poll by the Paul Simon Public Policy Institute (Jackson & Leonard, 2017).

FIGURE 6: THREE POTENTIAL SOURCES OF REVENUE, ANNUAL REVENUE ESTIMATES, AND VOTER SUPPORT (2017 POLL)

Three Potential Sources of State Revenue	Annual Revenue Estimate	Voter Support
Implement a progressive income tax ("Fair Tax")	$3.12 billion	72.1%
Tax retirement income for those earning $100,000+	$1.40 billion	68.0%
Expand sales tax to cover 81 services taxed in Iowa	$1.20 billion	36.3%

Source(s): Illinois Department of Revenue (2019) for the retirement income tax (authors' analysis), the Commission on Government Forecasting & Accountability (2017) for the sales taxes on services, and Bruno & Manzo (2019) for the progressive income tax. Voter support comes from Jackson & Leonard's (2017) survey of 1,000 registered voters from SIU's Paul Simon Public Policy Institute.

To provide four-year revenue estimates from the three potential tax options, it is necessary to understand the average annual growth in taxable income, retirement income, and consumer spending in Illinois (Figure 7). Overall, retirement income is growing at a much higher annual rate than both regular income and consumption. Between 2010 and 2016, total taxable income increased by 3.7 percent per year on average.[4] In comparison, total retirement income reported to the Illinois Department of Revenue grew at an average annual rate of 6.5 percent, demonstrating that it is a high-growth component of the income tax base that could provide a sustainable source of revenue. By contrast, consumer spending, as measured by sales taxes collected on the goods that currently are taxed in Illinois, rose by an average of 2.7 percent over this seven-year period.

FIGURE 7: AVERAGE ANNUAL GROWTH RATES OF TAXABLE INCOME, RETIREMENT INCOME, AND TAXABLE SALES, FY 2010-2016

Year-over-Year Growth	Taxable Income (Non-Retirement)	Retirement Income	Sales Tax Revenue
2010	4.6%	17.2%	-3.1%
2011	2.1%	7.2%	-5.0%
2012	10.5%	9.5%	17.7%
2013	-2.1%	-1.8%	2.6%
2014	8.2%	7.5%	3.9%
2015	5.5%	3.6%	0.3%
2016	-2.7%	2.4%	2.4%
Average growth	**3.7%**	**6.5%**	**2.7%**

Source(s): Authors' analysis using Illinois Department of Revenue (2019) – "Individual Income Tax Stratification" and "Sales Tax Statistics."

[4] Note that this is the "nominal" increase (i.e., it is not adjusted for inflation) and that it also reflects the growth in employment. The number of tax returns increased from 5.92 million in 2009 to 6.23 million in 2016, a 5.2 percent growth, or 0.7 percent per year on average. All three metric are nominal and inclusive of any economic growth.

Each of the three revenue options would generate enough revenue for the state to pay for a 2.5 percent PTELL-equivalent increase in funding for local school districts over four years, estimated at a total of $5.0 billion over that time (Figure 8). Figure 8 utilizes conservative growth estimates for the three potential options– informed by recent trends in Figure 7– to demonstrate the financial viability of each option. Over four years, a progressive income tax would generate $13.1 billion, a tax on retirement income for those earning $100,000 per year or more would produce $6.1 billion, and an expanded sales tax would bring in $5.0 billion. However, the use of proceeds from a progressive income tax, if approved and enacted, would be the most sustainable option for school funding because annual revenue in FY 2024 ($3.4 billion) would exceed the annual increase in the state's educational investment ($2.0 billion).[5] The other revenue options could require additional funding to maintain this new level of annual state investment and keep property taxes stable.

FIGURE 8: REVENUE NEEDED TO COVER PTELL INCREASES AND ESTIMATED REVENUE FROM THREE SOURCES, FY 2021-2024

Year or Time Period	New State Funding: PTELL Increase	Progressive Income Tax	Retirement Income Over $100,000	Expanded Sales Tax on Services
FY 2021	$0.483 billion	$3.120 billion	$1.440 billion	$1.204 billion
FY 2022	$0.978 billion	$3.214 billion	$1.498 billion	$1.228 billion
FY 2023	$1.486 billion	$3.310 billion	$1.558 billion	$1.252 billion
FY 2024	$2.006 billion	$3.409 billion	$1.620 billion	$1.277 billion
4-year total	**$4.953 billion**	**$13.053 billion**	**$6.116 billion**	**$4.961 billion**
4-year average	***$1.238 billion***	***$3.263 billion***	***$1.529 billion***	***$1.240 billion***

Source(s): Authors' analysis using estimates from the Illinois Department of Revenue (2019) and Bruno & Manzo (2019) on projected tax revenue from the proposed "Fair Tax." "Cumulative PTELL Increase" is based on a 2.5 percent annual growth rate over FY 2017 total funding from local sources for all 852 school districts, which is 0.5 percentage-points above the annual average from 1999 to 2018. "Progressive Income Tax" assumes 3 percent annual growth in net income, which is 0.7 percentage-points below the annual average from 2010 to 2016. "Retirement Income Over $100,000" assumes 4 percent annual growth in retirement income, which is 2.5 percentage-points below the annual average from 2010 to 2016. "Expanded Sales Tax on Services" assumes 2 percent annual growth in consumption, which is 0.7 percentage-points below the annual average from 2010 to 2016.

FIGURE 9: ECONOMIC IMPACT OF PROPERTY TAX RELIEF USING REVENUE FROM THREE SOURCES, FY 2021-2014 AVERAGE

Economic Impact Analysis: Gross State Product and Labor Market	Progressive Income Tax	Retirement Income Over $100,000	Expanded Sales Tax on Services
Economic activity (net)	+$1.228 billion	+$0.854 billion	+$1.149 billion
Jobs created (net)	+14,223 jobs	+10,092 jobs	+13,451 jobs

Source(s): Authors' analysis using IMPLAN (2019), an input-output economic impact modeling software.

All three revenue options would also grow the economy (Figure 9).[6] Devoting the appropriate portion of the revenue generated from a progressive income tax to K-12 schools would be projected to increase economic output by $1.2 billion and create more than 14,000 jobs. There are three reasons why. First, broad-based public investments in education are an effective way to grow the economy. Second, a progressive income tax puts more money in the pockets of working families, who drive consumer spending. And third, stabilizing the growth of property taxes can spur private business activity and development. Relatedly, imposing a tax on retirement income for those who earn over $100,000 per year to pay for added state investment in education could boost the economy by over $850 million and employment by over 10,000 jobs. The option to broaden the sales tax

[5] This is based on 2.5 percent annual growth in revenue, covered by the state, for each district and is the difference in state funding in FY 2024 ($11.9 billion) compared to current levels ($8.9 billion). It is also *in addition to* revenue from the evidence-based funding model.

[6] To evaluate the effect of each potential revenue option, an input-output economic impact analysis is performed using IMPLAN. Economic impact analyses account for the interrelationship between industries and households, following a dollar as it cycles through an economy. Each economic simulation is based on estimated additional state taxes paid by households by income bracket (household input), estimated property tax savings for the average family by income level (household input), and additional spending by state government on education (industry input).

base would result in a $1.1 billion increase in state GDP and a net gain over more than 13,000 jobs. These have slightly smaller impacts because they disproportionately impact populations– retirees and working families– who spend more of their incomes in the economy (Dynan et al., 2004; Carroll et al., 2017).

Consolidation of Townships

Illinois has 1,431 townships across 102 counties (Census, 2019). The number of townships varies considerably from county to county. Cook County, for instance, has 30 townships that provide services to nearly 2.0 million households. Nearby LaSalle County has 36 townships for 44,448 households. In 17 counties, like rural Calhoun County where 1,881 households reside, there are no townships. For a complete breakdown of townships in each county, please see Table B in the Appendix.

The State of Illinois could pass legislation to consolidate townships by limiting the number of townships that can exist within each county. A 2016 University of Chicago study on the potential consolidation of Zion Township and Benton Township in Lake County found that the merger would produce a 15 percent savings compared to current budgets. The savings would accrue from combining physical office space, decreasing administrative costs, and reducing personnel (Bent et al., 2016). Another recent study that evaluated a 2008 reform in Indiana that consolidated tax assessors found a 19 percent to 27 percent cost savings (Krupa, 2017). However, while Illinois' 1,431 townships account for 24 percent of all local government units, they only receive 2 percent of all property taxes (TFI, 2019).

The possibility of merging school districts is also included in consolidation proposals. A 2011 report by the Center for the Study of Education Policy at Illinois State University on school consolidation found that "while consolidation reduces costs in the short term, these reductions are replaced in the long term with new expenditures, such as expanded administrative, supervisory and specialized staff." It also concluded that as district size increases, educational achievement decreases for low-income students (Durflinger & Haeffele, 2011).

To assess the impact of township consolidation on property taxes, data was obtained on the average effective property taxes in each county. The "effective property tax" is the average annual property tax payment divided by the average home value. In Illinois, the average effective property tax statewide was 2.23 percent of the home value in 2018, about double the national average (SmartAsset, 2019). This information was analyzed in a common but advanced statistical technique called a "regression," which estimates the independent effect that a township has on property taxes after accounting for other observable factors. Regressions describe how much a variable is responsible for an outcome.

On average, each additional township is statistically associated with a 0.01 percentage point rise in the average property tax rate, as a percentage of assessed home values (Figure 10). This effect is statistically significant with 95 percent confidence. Merging one township with another would reduce an average homeowner's property taxes from 2.23 percent to 2.22 percent. For a family with a home valued at $200,000, this would reduce their annual property tax bill by $20 from $4,460 to $4,440, a savings of 0.4 percent.

The analysis accounts for the average household income, the total number of households, and the geographic location of each county (Figure 10). It reveals that more affluent counties tend to have higher property tax rates, which is likely due to their greater ability to pay. Conversely, the more populous counties tend to have marginally lower tax rates, which is likely due to the economies of scale associated with providing services to households in dense areas. Finally, the analysis accounts for the fact that Chicago and its surrounding suburbs have higher property tax rates, on average, than those in the middle of the state, while southern counties tend to face slightly lower tax rates.

FIGURE 10: REGRESSION ANALYSIS OF THE IMPACT OF TOWNSHIPS ON THE EFFECTIVE PROPERTY TAX RATE, 2017-2018 DATA

Impact on the Average Effective Tax Rate	Coefficient	t-statistic	Significance
Each additional township	+0.00937	2.78	A township increases average property tax rates by 0.01% (or 0.42% of the 2.23% state average).
$1,000 rise in average household income	+0.00895	3.28	More affluent counties tend to have higher property tax rates, likely the result of ability to pay.
10,000 increase in households	-0.00028	-3.27	Larger counties tend to have lower property tax rates, likely due to economies of scale.
10 Chicago area counties	+0.55694	3.82	The average property tax rate is 0.56% higher in the Chicago area compared to 27 middle counties.
24 northern (non-Chicago) counties	+0.26129	3.40	The average property tax is 0.26% higher in northern counties compared to 27 middle counties.
41 southern counties	-0.15604	-2.63	The average property tax is 0.26% higher in southern counties compared to 27 middle counties.
Constant	1.11341	5.90	The minimum average property tax rate in Illinois is about 1.11%.
R^2	0.669		
Number of observations (counties)	102		
Statewide average property tax (weighted)	2.232%		

Source(s): Authors' regression analysis with data from SmartAsset (2019) – "Illinois Property Tax Calculator" and the U.S. Census Bureau (2018) – 2017 *American Community Survey* and the 2017 *Census of Governments*. Results with a "t-statistics" greater than ±1.96 are statistically significant at the 95-percent level of confidence.

FIGURE 11: TAXPAYER AND ECONOMIC IMPACTS OF PROPERTY TAX RELIEF FROM TOWNSHIP CONSOLIDATION, IN 2020 DOLLARS

Impact of Township Consolidation	Value
Number of townships	1,431
Number of counties	102
Average townships per county	14.0
Consolidation (20% reduction)	-3.5
Change in property tax rate per township	-0.009%
Average change in property tax rate	-0.044%
New average property tax rate	2.206%
Net impact on homeowners	-$61 (-1.2%)
Total property tax relief (statewide)	**-$312.06 million**
Economic activity (net)	+$10.57 million
Jobs created (net)	+106

Source(s): Authors' analysis using results from Figure 10 and IMPLAN (2019), an input-output economic impact modeling software.

Many townships impose two levies in the property tax bills of Illinois homeowners. One portion of the tax is for the township and its administration while the other is for its road and bridge district. The State of Illinois could mandate or incentivize the consolidation of townships to save on administrative costs while maintaining the current level of funding for roads and bridges so that residents would not experience reduced investments in local infrastructure (PTRTF, 2019b). Assuming a 20 percent reduction in the total number of townships, annual property taxes would decrease by $61, or 1.2 percent, for the average homeowner in Illinois. The economic impact of township consolidation is an $11 million increase in economic activity and a net gain of 106 jobs. The consolidation of local units of government can reduce administrative costs, but it would not yield large amounts of tax relief for the average Illinois homeowner (Figure 11).

Significant Cuts to K-12 Education, Infrastructure Investment, and Public Services

A third potential state option is simply to mandate that local governments cut and freeze their property tax levies. In 2019, two state representatives proposed House Bill 320, which would have lowered property tax levies by 10 percent over two years across the state and then halted future increases (Caruso, 2019). Another bill, House Bill 924, would have held flat a school district's levy if it had reserves of 50 percent or more in its education fund. If, however, the reserves were at or above 60 percent, the extension would have had to be reduced. Additionally, Senate Bill 690 proposed imposing a permanent property tax freeze beginning in the 2022 levy year.[7] There is little direct economic research on the impact of permanent property tax freezes. Recent research on all 50 states from 1987 to 2004 suggests that limitations on property tax levies have no effect on growing incomes or the economy (Stallmann & Deller, 2011).

Proposals concerning property taxes that simply set increases in the extension levy to zero, link them to school district reserves, or mandate shifts in the pension burdens to local bodies– without addressing the extreme structural dependency that schools have on property taxes to fund operations– would not achieve good policy outcomes. Illinois' property tax burden is widely understood to be a "result of the state being near the bottom in supporting public education" (Jones & Rutecki, 2019). Local schools are responsible for about two-thirds of all property tax assessments. The solution to the problem therefore lies in increasing the state's proportion of the revenue spent on public education. All other approaches will have little to no effect on property tax growth associated with education needs and may produce unintended consequences for school quality.

Experts warn about the "chilling effect of a property tax freeze," which would result in spending cuts for public schools, local roads, and police and fire departments (Wheeler, 2017). In 2017, researchers warned that a two-year property tax freeze would effectively cut between $430 million and $830 million from K-12 education (CTBA, 2017). Another analysis of 77 school district budget officers found that the cumulative effect of a property tax freeze would have been over $476 million for just those 77 districts (PTRTF, 2019c). Property tax freezes can negatively impact local economic development if they reduce the quality of public schools in the community, result in deteriorating infrastructure, or produce higher crime and a lower quality of life from cuts to protective services. In 2015, only 11 percent of economics professors and public policy professors in Illinois reported that they believed prohibiting local governments from increasing property taxes would help the economy (Manzo, 2015).

If, for example, House Bill 320 was enacted and property taxes were unilaterally cut by 10 percent, local governments would be forced to slash public investments and decrease spending on essential public services by about $3 billion– which would hurt long-run economic growth– or reduce their pension contributions by about $3 billion– which would negatively impact their credit, exacerbate Illinois' pension woes, and result in decreased

[7] House Bill 924 would have created the "School District Extension Freeze Law," which would have be effective July 1, 2020. Senate Bill 690 was contingent upon approval of the progressive income tax on the state ballot in November of 2020. The bill would set the extension limitation to "0." The freeze would only apply to school districts, with exceptions for those classified as "qualified school districts."

private sector investment. Although property tax cuts produce an economic stimulus that would likely increase employment by nearly 25,000 jobs, the opportunity cost of lost investment in public goods and services would result in a drop of more than 52,000 jobs. The net effect would be a reduction in total employment by over 27,000 jobs in Illinois. Moreover, the state's economy could shrink by an estimated $2.2 billion on net from a hasty 10 percent cut in all property taxes (Figure 12)

FIGURE 12: ECONOMIC IMPACT OF PROPERTY TAX RELIEF FROM CUTTING LOCAL GOVERNMENT SPENDING, IN 2020 DOLLARS

Economic Impact of HB 320 (2019)	Economic Activity	Total Employment
10 percent property tax cut	+$2.293 billion	+24,706 jobs
$3 billion cut to education, infrastructure, and public services	-$4.528 billion	-52,051 jobs
Net effect	**-$2.235 billion**	**-27,345 jobs**

Source(s): Authors' analysis using IMPLAN (2019), an input-output economic impact modeling software.

Implications for a Typical Illinois Homeowner

Two of the three potential state options to provide property tax relief for homeowners– increased state funding for public education and township consolidation– would boost employment and grow the economy while one– unilateral cuts to key public investments and public services– would reduce long-term prosperity in Illinois. If lawmakers were to implement the economy-expanding options, Illinois homeowners would see a reduction of between 2 percent and 3 percent in their property tax bills in the first year.

Figure 13 provides two examples to illustrate the change from consolidating the administrative duties of a township and from the state government covering PTELL increases for K-12 education. On the top is a property valued at about $291,000 in DuPage County; on the bottom is a property valued at about $172,000 in McHenry County. Figure 13 displays the actual growth in property taxes from 2017 to 2018. Then, the examples show what would have happened to the homeowners' property taxes if both policies had been in place last year. In both cases, *payments* to elementary schools and high schools would still have been higher in 2018 than in 2017, but the growth is due their rising home values– not higher property tax *rates*. In fact, with additional state funding for school districts and townships consolidated, the DuPage County tax bill would have been lower by $122 annually, a 2.4 percent drop from its actual level, while the McHenry County tax bill would have declined by $134 over the year, a 2.7 percent decrease (Figure 13).

Conclusion

To provide meaningful property tax relief for homeowners, Illinois could increase state funding for education or consolidate townships. Proposals concerning property taxes that limit local school funding sources without addressing the extreme structural dependency that schools have on property taxes to fund operations will neither substantially lower property taxes nor sustain high-quality schools.

Illinois' property tax burden is primarily caused by the lack of state support for public schools. Therefore, the most effective solution to the problem lies in increasing the state's proportion of the revenue spent on public education. Other approaches– like significant spending cuts– can threaten the financial security and academic quality of public schools and hurt the state's long-term economic competitiveness.

On the other hand, more funding to cover school districts' PTELL increases over four consecutive years would be manageable for the state budget. The State of Illinois could fully fund this investment by taxing those with the greatest ability to pay– such as a progressive income tax that also puts more money in the pockets of working families or a tax on retirement income for those earning over $100,000 per year– or by broadening the tax base–

through an expanded sales tax on services– two fundamental principles of taxation. By rebalancing the state's share of the investment in public education, Illinois lawmakers could reduce Illinois' overreliance on property taxes and promote both taxpayer fairness and funding equity across school districts.

FIGURE 13: EXAMPLE BILLS WITH PROPERTY TAX RELIEF, HOME IN DUPAGE COUNTY AND HOME IN MCHENRY COUNTY, 2018*

Home in DuPage County, IL	2017	2018	2018 Bill with Changes	Savings
Elementary and high schools	$3,731	$3,935	$3,841	-$93
Community college	$211	$211	$211	$0
Fire	$527	$544	$544	$0
Library	$154	$156	$156	$0
County	$152	$152	$152	$0
Forest preserve district	$113	$116	$116	$0
Township road district	$44	$46	$46	$0
Township administration	$29	$29	$0	-$29
Airport	$14	$13	$13	$0
Total	$4,975	$5,201	$5,079	***-$122***
Fair Cash Value	$277,900	$291,100	$291,100	--
Effective property tax rate	1.79%	1.79%	1.74%	***-2.35%***
Home in McHenry County, IL	**2017**	**2018**	**2018 Bill with Changes**	**Savings**
Elementary and high schools	$3,297	$3,476	$3,393	-$82
Community college	$154	$157	$157	$0
City	$296	$301	$301	$0
Fire	$227	$238	$238	$0
Library	$134	$136	$136	$0
County	$361	$358	$358	$0
Forest preserve district	$98	$102	$102	$0
Township road district	$105	$111	$111	$0
Township administration	$52	$53	$0	-$53
Total	$4,724	$4,932	$4,797	***-$135***
Fair Cash Value	$160,084	$172,144	$172,144	--
Effective property tax rate	2.95%	2.87%	2.79%	***-2.74%***

Source(s): Authors' analysis using results two actual property tax bills in two suburbs of Chicago in DuPage County and McHenry County.
*Note that property taxes are paid in arrears (i.e., one year after occupying the property), so homeowners pay for 2018 property taxes in 2019. Numbers may not sum perfectly due to rounding.

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Appendix

TABLE A: DATA ON REVENUE FROM LOCAL SOURCES AND TOTAL REVENUE FOR ALL 852 SCHOOL DISTRICTS IN ILLINOIS, FY 2017

School District Name	Local Revenue	Total Revenue	Local Percentage
Abingdon-Avon CUSD 276	$6,255,789	$10,758,789	58.1%
A-C Central CUSD 262	$3,383,442	$5,222,068	64.8%
Addison SD 4	$33,642,280	$50,270,915	66.9%
Adlai E Stevenson HSD 125	$104,382,418	$110,273,927	94.7%
Akin CCSD 91	$1,408,335	$1,740,538	80.9%
Albers SD 63	$883,720	$1,548,526	57.1%
Alden Hebron SD 19	$4,642,968	$5,722,047	81.1%
Allendale CCSD 17	$554,432	$1,441,612	38.5%
Allen-Otter Creek CCSD 65	$1,457,241	$1,661,627	87.7%
Alsip-Hazlgrn-Oaklwn SD 126	$24,494,501	$28,724,681	85.3%
Altamont CUSD 10	$3,386,509	$7,152,111	47.3%
Alton CUSD 11	$39,075,990	$70,495,944	55.4%
AlWood CUSD 225	$4,061,496	$4,956,316	81.9%
Amboy CUSD 272	$7,367,399	$8,686,113	84.8%
Anna CCSD 37	$2,150,084	$5,902,461	36.4%
Anna Jonesboro CHSD 81	$3,092,430	$5,575,561	55.5%
Annawan CUSD 226	$3,218,602	$4,283,210	75.1%
Antioch CCSD 34	$28,912,241	$37,325,548	77.5%
Aptakisic-Tripp CCSD 102	$32,156,924	$35,231,412	91.3%
Arbor Park SD 145	$10,432,203	$17,211,245	60.6%
Arcola CUSD 306	$5,002,448	$8,625,844	58.0%
Argenta-Oreana CUSD 1	$6,658,185	$10,197,754	65.3%
Argo CHSD 217	$28,858,334	$38,290,414	75.4%
Arlington Heights SD 25	$68,161,507	$76,747,719	88.8%
Armstrong Twp HSD 225	$2,257,573	$2,379,759	94.9%
Armstrong-Ellis Cons SD 61	$1,266,190	$1,445,983	87.6%
Arthur CUSD 305	$8,692,209	$12,670,081	68.6%
Ashley CCSD 15	$668,387	$1,414,019	47.3%
Ashton-Franklin Center CUSD 275	$5,323,435	$6,238,475	85.3%
Astoria CUSD 1	$1,607,421	$3,614,649	44.5%
Athens CUSD 213	$6,234,881	$10,093,623	61.8%
Atwood Heights SD 125	$5,988,830	$9,439,866	63.4%
Auburn CUSD 10	$6,000,663	$11,498,617	52.2%
Aurora East USD 131	$44,663,512	$183,130,029	24.4%
Aurora West USD 129	$96,521,041	$166,293,618	58.0%
Aviston SD 21	$1,528,879	$2,778,190	55.0%
Avoca SD 37	$14,556,334	$15,316,078	95.0%
Ball Chatham CUSD 5	$35,834,810	$46,456,005	77.1%
Bannockburn SD 106	$6,081,421	$6,398,043	95.1%
Barrington CUSD 220	$135,518,591	$152,846,369	88.7%
Bartelso SD 57	$820,364	$1,308,991	62.7%
Bartonville SD 66	$1,833,817	$2,671,078	68.7%
Batavia USD 101	$77,411,607	$87,916,543	88.1%
Beach Park CCSD 3	$19,750,302	$31,496,038	62.7%
Beardstown CUSD 15	$3,979,113	$14,226,900	28.0%
Beecher City CUSD 20	$2,663,184	$3,530,295	75.4%
Beecher CUSD 200U	$10,597,128	$13,001,830	81.5%
Belle Valley SD 119	$5,793,260	$11,961,193	48.4%
Belleville SD 118	$18,102,464	$42,888,254	42.2%
Belleville Twp HSD 201	$38,489,193	$56,678,141	67.9%
Bellwood SD 88	$15,397,647	$34,609,398	44.5%
Belvidere CUSD 100	$57,322,686	$96,712,732	59.3%
Bement CUSD 5	$3,372,293	$4,031,740	83.6%
Benjamin SD 25	$11,313,528	$12,192,592	92.8%
Bensenville SD 2	$28,486,178	$36,158,409	78.8%
Benton CCSD 47	$3,417,977	$10,293,575	33.2%
Benton Cons HSD 103	$4,483,680	$7,863,046	57.0%
Berkeley SD 87	$22,373,602	$38,222,298	58.5%
Berwyn North SD 98	$9,358,731	$37,126,984	25.2%
Berwyn South SD 100	$18,602,424	$44,735,649	41.6%
Bethalto CUSD 8	$11,115,940	$23,891,427	46.5%

Bethel SD 82	$725,152	$1,656,616	43.8%
Big Hollow SD 38	$15,173,716	$20,888,014	72.6%
Bismarck Henning CUSD	$5,235,682	$8,255,960	63.4%
Bloom Twp HSD 206	$31,904,133	$57,090,134	55.9%
Bloomingdale SD 13	$17,371,374	$18,782,117	92.5%
Bloomington SD 87	$50,254,156	$65,564,055	76.6%
Blue Ridge CUSD 18	$8,313,014	$10,055,261	82.7%
Bluford Unit School District 318	$1,364,706	$3,847,398	35.5%
Bond County CUSD 2	$9,422,712	$18,650,457	50.5%
Bourbonnais SD 53	$15,382,581	$23,983,206	64.1%
Braceville SD 75	$572,136	$1,504,402	38.0%
Bradford CUSD 1	$2,796,524	$3,305,792	84.6%
Bradley Bourbonnais CHSD 307	$16,142,551	$23,054,000	70.0%
Bradley SD 61	$9,346,366	$17,026,062	54.9%
Breese ESD 12	$3,424,706	$5,006,603	68.4%
Bremen CHSD 228	$62,178,696	$88,743,612	70.1%
Brimfield CUSD 309	$5,755,081	$7,396,502	77.8%
Brookfield Lagrange Park SD 95	$11,527,517	$14,434,511	79.9%
Brooklyn UD 188	$701,667	$2,795,322	25.1%
Brookwood SD 167	$9,047,993	$16,690,573	54.2%
Brown County CUSD 1	$4,500,089	$7,347,866	61.2%
Brownstown CUSD 201	$1,117,037	$3,876,957	28.8%
Brussels CUSD 42	$1,266,603	$1,692,323	74.8%
Buncombe Cons SD 43	$260,221	$653,063	39.8%
Bunker Hill CUSD 8	$2,388,152	$5,767,433	41.4%
Burbank SD 111	$34,606,934	$45,763,728	75.6%
Bureau Valley CUSD 340	$8,777,729	$12,985,413	67.6%
Burnham SD 154-5	$644,475	$2,284,122	28.2%
Bushnell Prairie City CUSD 170	$3,303,659	$7,404,372	44.6%
Butler SD 53	$10,977,870	$11,406,138	96.2%
Byron CUSD 226	$29,934,354	$31,923,124	93.8%
Cahokia CUSD 187	$10,134,559	$51,135,693	19.8%
Cairo USD 1	$1,452,973	$6,467,915	22.5%
Calhoun CUSD 40	$3,253,983	$5,326,929	61.1%
Calumet City SD 155	$5,858,856	$16,365,679	35.8%
Calumet Public SD 132	$5,047,639	$15,785,164	32.0%
Cambridge CUSD 227	$3,625,484	$5,306,012	68.3%
Canton Union SD 66	$14,270,081	$24,759,084	57.6%
Carbon Cliff-Barstow SD 36	$1,111,276	$3,723,167	29.8%
Carbondale CHSD 165	$13,581,946	$16,697,648	81.3%
Carbondale ESD 95	$14,027,539	$20,354,988	68.9%
Carlinville CUSD 1	$7,053,843	$12,588,170	56.0%
Carlyle CUSD 1	$6,631,954	$10,537,541	62.9%
Carmi-White County CUSD 5	$8,067,913	$14,805,646	54.5%
Carrier Mills-Stonefort CUSD 2	$1,230,732	$4,159,161	29.6%
Carrollton CUSD 1	$2,794,314	$5,485,630	50.9%
Carterville CUSD 5	$9,893,325	$19,295,218	51.3%
Carthage ESD 317	$2,518,472	$3,903,358	64.5%
Cary CCSD 26	$26,490,070	$31,795,354	83.3%
Casey-Westfield CUSD 4C	$4,072,075	$8,838,421	46.1%
Cass SD 63	$10,014,369	$11,382,071	88.0%
CCSD 146	$34,661,673	$40,498,392	85.6%
CCSD 168	$4,842,054	$19,521,637	24.8%
CCSD 180	$8,349,030	$12,521,545	66.7%
CCSD 204	$1,266,000	$1,574,513	80.4%
CCSD 62	$71,915,433	$86,611,532	83.0%
CCSD 89	$27,990,037	$30,498,426	91.8%
CCSD 93	$59,807,119	$67,185,253	89.0%
Center Cass SD 66	$12,317,129	$13,520,644	91.1%
Central A & M CUD 21	$5,309,001	$8,638,776	61.5%
Central CHSD 71	$6,562,055	$7,467,100	87.9%
Central City SD 133	$603,314	$2,461,989	24.5%
Central CUSD 3	$3,537,926	$7,449,152	47.5%
Central CUSD 301	$50,711,550	$59,461,765	85.3%
Central CUSD 4	$7,034,766	$11,508,484	61.1%
Central SD 104	$5,675,229	$7,140,505	79.5%
Central SD 51	$8,103,602	$11,014,512	73.6%
Central Stickney SD 110	$4,840,604	$6,211,691	77.9%
Centralia HSD 200	$6,100,600	$11,891,396	51.3%

Centralia SD 135	$4,273,292	$14,926,445	28.6%
Century CUSD 100	$1,049,439	$3,764,845	27.9%
Cerro Gordo CUSD 100	$3,666,742	$5,488,337	66.8%
Chadwick-Milledgeville CUSD 399	$3,632,874	$5,327,015	68.2%
Champaign CUSD 4	$103,484,786	$136,283,783	75.9%
Chaney-Monge SD 88	$2,226,289	$5,442,257	40.9%
Channahon SD 17	$18,519,608	$19,485,257	95.0%
Charleston CUSD 1	$17,901,357	$27,762,949	64.5%
Cherry SD 92	$300,237	$471,574	63.7%
Chester CUSD 139	$4,393,086	$9,909,695	44.3%
Chester N HSD 122	$254,840	$425,831	59.8%
Chester-East Lincoln CCSD 61	$2,285,098	$2,815,640	81.2%
Chicago Heights SD 170	$14,329,437	$44,851,468	31.9%
Chicago Ridge SD 127-5	$7,733,772	$17,595,717	44.0%
Christopher USD 99	$1,816,574	$7,750,085	23.4%
CHSD 117	$45,554,823	$54,235,187	84.0%
CHSD 128	$80,720,988	$85,490,380	94.4%
CHSD 155	$82,115,361	$101,121,914	81.2%
CHSD 218	$86,994,215	$108,385,765	80.3%
CHSD 94	$28,156,896	$32,446,786	86.8%
CHSD 99	$87,718,999	$96,213,218	91.2%
Cicero SD 99	$35,262,602	$156,219,830	22.6%
Cissna Park CUSD 6	$2,255,895	$3,200,324	70.5%
City of Chicago SD 299	$3,264,087,148	$5,755,879,338	56.7%
Clay City CUSD 10	$1,603,494	$3,091,654	51.9%
Clinton CUSD 15	$18,131,607	$22,521,473	80.5%
Coal City CUSD 1	$27,752,622	$30,403,079	91.3%
Cobden SUD 17	$1,445,145	$5,259,555	27.5%
Collinsville CUSD 10	$34,891,510	$64,591,262	54.0%
Colona SD 190	$2,047,962	$4,455,923	46.0%
Columbia CUSD 4	$16,518,529	$20,555,994	80.4%
Comm Cons SD 59	$86,012,796	$105,238,526	81.7%
Cons HSD 230	$125,512,731	$139,619,738	89.9%
Cook County SD 130	$28,646,195	$51,904,746	55.2%
Cornell CCSD 426	$1,122,732	$1,493,886	75.2%
Coulterville USD 1	$965,217	$2,311,340	41.8%
Country Club Hills SD 160	$7,786,117	$17,304,249	45.0%
County of Union Sch Dist No43	$1,062,078	$3,860,464	27.5%
County of Winnebago SD 320	$5,921,123	$11,604,582	51.0%
County of Woodford School	$10,753,010	$13,403,465	80.2%
Cowden-Herrick CUSD 3A	$1,329,815	$4,101,705	32.4%
Crab Orchard CUSD 3	$1,962,321	$4,357,458	45.0%
Crescent Iroquois CUSD 249	$1,484,348	$1,887,779	78.6%
Creston CCSD 161	$1,426,216	$1,600,599	89.1%
Crete Monee CUSD 201U	$49,474,917	$74,919,922	66.0%
Creve Coeur SD 76	$2,024,534	$6,400,747	31.6%
Crystal Lake CCSD 47	$76,163,220	$95,155,776	80.0%
Cumberland CUSD 77	$3,711,974	$8,855,729	41.9%
CUSD 200	$159,285,693	$185,974,956	85.6%
CUSD 201	$24,173,401	$27,127,679	89.1%
CUSD 3 Fulton County	$3,066,248	$5,198,769	59.0%
CUSD 300	$200,724,802	$277,720,535	72.3%
CUSD 308	$140,196,516	$219,297,260	63.9%
CUSD 4	$3,971,703	$7,066,240	56.2%
Cypress SD 64	$297,234	$1,168,930	25.4%
Dakota CUSD 201	$6,395,921	$9,435,810	67.8%
Dallas ESD 327	$960,827	$2,196,664	43.7%
Dalzell SD 98	$258,490	$584,385	44.2%
Damiansville SD 62	$694,951	$964,625	72.0%
Danville CCSD 118	$23,373,907	$71,669,161	32.6%
Darien SD 61	$15,932,650	$19,054,513	83.6%
Decatur SD 61	$42,943,640	$107,757,569	39.9%
Deer Creek-Mackinaw CUSD 701	$6,844,545	$10,903,147	62.8%
Deer Park CCSD 82	$1,068,689	$1,221,375	87.5%
Deerfield SD 109	$52,101,464	$55,171,616	94.4%
DeKalb CUSD 428	$59,047,412	$93,646,698	63.1%
Deland-Weldon CUSD 57	$2,981,837	$3,401,653	87.7%
Delavan CUSD 703	$3,836,156	$5,576,441	68.8%
DePue USD 103	$725,543	$3,917,736	18.5%

DeSoto Cons SD 86	$1,213,437	$2,428,853	50.0%
Diamond Lake SD 76	$13,261,992	$16,246,821	81.6%
Dieterich CUSD 30	$1,753,736	$4,097,324	42.8%
Dimmick CCSD 175	$2,622,755	$2,806,935	93.4%
District 50 Schools	$3,353,623	$7,398,689	45.3%
Dixon USD 170	$18,816,243	$27,161,881	69.3%
Dolton SD 148	$12,799,081	$35,159,347	36.4%
Dolton SD 149	$14,720,229	$42,035,506	35.0%
Dongola USD 66	$821,701	$2,665,483	30.8%
Donovan CUSD 3	$2,693,929	$4,150,163	64.9%
Downers Grove GSD 58	$58,396,819	$65,330,564	89.4%
Du Quoin CUSD 300	$6,723,368	$15,564,270	43.2%
Dunlap CUSD 323	$43,913,557	$49,003,678	89.6%
DuPage HSD 88	$67,402,596	$77,542,870	86.9%
Dupo CUSD 196	$4,078,909	$10,760,499	37.9%
Durand CUSD 322	$8,003,777	$9,810,650	81.6%
Dwight Common SD 232	$4,185,763	$5,395,188	77.6%
Dwight Twp HSD 230	$4,611,212	$5,431,495	84.9%
Earlville CUSD 9	$3,657,401	$5,511,304	66.4%
East Alton SD 13	$3,867,352	$9,386,361	41.2%
East Alton-Wood River CHSD 14	$5,472,253	$7,229,537	75.7%
East Coloma - Nelson CESD 20	$2,126,712	$3,380,228	62.9%
East Dubuque USD 119	$4,912,840	$6,719,580	73.1%
East Maine SD 63	$39,697,614	$50,038,190	79.3%
East Moline SD 37	$17,535,951	$32,185,889	54.5%
East Peoria CHSD 309	$12,515,283	$14,805,144	84.5%
East Peoria SD 86	$15,819,022	$22,898,558	69.1%
East Prairie SD 73	$8,466,142	$9,302,669	91.0%
East St Louis SD 189	$14,309,161	$97,028,566	14.7%
Eastland CUSD 308	$11,007,541	$12,219,722	90.1%
Edgar County CUD 6	$2,487,138	$3,431,742	72.5%
Edinburg CUSD 4	$2,097,159	$2,874,296	73.0%
Edwards County CUSD 1	$3,301,911	$7,938,169	41.6%
Edwardsville CUSD 7	$59,185,837	$74,673,332	79.3%
Effingham CUSD 40	$16,914,904	$24,894,705	67.9%
Egyptian CUSD 5	$853,766	$5,007,146	17.1%
El Paso-Gridley CUSD 11	$9,619,338	$13,055,554	73.7%
Eldorado CUSD 4	$3,766,629	$11,078,254	34.0%
Elmhurst SD 205	$119,382,457	$130,326,489	91.6%
Elmwood CUSD 322	$5,482,516	$7,405,853	74.0%
Elmwood Park CUSD 401	$27,771,919	$42,177,376	65.8%
Elverado CUSD 196	$1,281,114	$4,376,464	29.3%
Elwood CCSD 203	$2,715,089	$3,953,499	68.7%
Emmons SD 33	$4,587,932	$4,907,142	93.5%
Erie CUSD 1	$11,694,548	$12,776,897	91.5%
ESD 159	$28,522,484	$35,158,934	81.1%
Eswood CCSD 269	$1,104,666	$1,418,486	77.9%
Eureka CUD 140	$11,871,128	$16,448,508	72.2%
Evanston CCSD 65	$98,572,655	$118,996,993	82.8%
Evanston Twp HSD 202	$74,417,114	$81,856,918	90.9%
Evergreen Park CHSD 231	$17,638,419	$20,177,699	87.4%
Evergreen Park ESD 124	$22,017,297	$26,569,216	82.9%
Ewing Northern CCSD 115	$826,138	$1,983,686	41.6%
Fairfield Comm H S Dist 225	$2,593,529	$4,760,060	54.5%
Fairfield PSD 112	$2,185,711	$6,238,076	35.0%
Fairmont SD 89	$2,946,553	$5,313,204	55.5%
Fairview SD 72	$11,384,992	$12,340,161	92.3%
Farmington Central CUSD 265	$8,879,524	$14,046,465	63.2%
Farrington CCSD 99	$226,089	$646,750	35.0%
Fenton CHSD 100	$27,091,027	$30,188,877	89.7%
Field CCSD 3	$650,889	$2,143,320	30.4%
Fieldcrest CUSD 6	$8,651,560	$12,410,565	69.7%
Fisher CUSD 1	$4,862,271	$6,717,757	72.4%
Flanagan-Cornell Dist 74	$3,736,266	$4,862,821	76.8%
Flora CUSD 35	$4,440,257	$15,754,187	28.2%
Flossmoor SD 161	$24,673,910	$33,214,903	74.3%
Ford Heights SD 169	$5,818,598	$9,616,807	60.5%
Forest Park SD 91	$15,359,573	$17,966,510	85.5%
Forest Ridge SD 142	$10,566,551	$16,370,701	64.5%

Forrestville Valley CUSD 221	$7,150,706	$9,841,735	72.7%
Fox Lake GSD 114	$8,470,883	$10,722,598	79.0%
Fox River Grove Cons SD 3	$6,050,424	$7,320,136	82.7%
Frankfort CCSD 157C	$32,173,218	$35,532,058	90.5%
Frankfort CUSD 168	$3,797,904	$16,325,903	23.3%
Franklin CUSD 1	$3,075,749	$3,863,831	79.6%
Franklin Park SD 84	$17,482,940	$21,226,546	82.4%
Freeburg CCSD 70	$4,751,220	$6,518,054	72.9%
Freeburg CHSD 77	$6,465,171	$7,984,016	81.0%
Freeport SD 145	$25,710,522	$52,004,559	49.4%
Fremont SD 79	$28,911,856	$31,476,271	91.9%
Galatia CUSD 1	$2,331,811	$4,225,601	55.2%
Galena USD 120	$10,512,727	$11,923,353	88.2%
Galesburg CUSD 205	$25,826,808	$47,489,873	54.4%
Gallatin CUSD 7	$3,517,276	$7,571,149	46.5%
Galva CUSD 224	$4,620,582	$6,288,301	73.5%
Gardner CCSD 72C	$1,134,494	$2,197,887	51.6%
Gardner S Wilmington Twp HSD 73	$2,326,464	$3,199,390	72.7%
Gavin SD 37	$7,423,307	$10,599,884	70.0%
Geff CCSD 14	$277,004	$1,047,983	26.4%
Gen George Patton SD 133	$2,877,010	$6,114,911	47.0%
Geneseo CUSD 228	$17,835,283	$24,289,615	73.4%
Geneva CUSD 304	$88,125,313	$95,236,715	92.5%
Genoa Kingston CUSD 424	$13,422,570	$21,126,844	63.5%
Georgetown-Ridge Farm CUD 4	$4,081,483	$10,678,592	38.2%
Germantown Hills SD 69	$5,828,600	$8,211,917	71.0%
Germantown SD 60	$1,054,920	$1,823,651	57.8%
Giant City CCSD 130	$1,538,621	$2,305,156	66.7%
Gibson City-Melvin-Sibley CUSD 5	$9,700,921	$12,995,071	74.7%
Gifford CCSD 188	$1,619,783	$2,030,195	79.8%
Gillespie CUSD 7	$3,729,325	$12,150,601	30.7%
Glen Ellyn SD 41	$49,802,769	$54,594,469	91.2%
Glenbard Twp HSD 87	$136,260,268	$151,264,751	90.1%
Glencoe SD 35	$27,154,091	$28,418,762	95.5%
Glenview CCSD 34	$62,354,227	$69,796,013	89.3%
Golf ESD 67	$10,596,239	$11,386,849	93.1%
Goreville CUD 1	$3,172,652	$5,590,373	56.8%
Gower SD 62	$13,956,193	$14,731,517	94.7%
Grand Prairie CCSD 6	$340,722	$856,235	39.8%
Grand Ridge CCSD 95	$2,452,543	$3,993,086	61.4%
Granite City CUSD 9	$35,013,670	$68,109,153	51.4%
Grant CCSD 110	$5,123,635	$7,550,786	67.9%
Grant CHSD 124	$27,320,200	$33,239,160	82.2%
Grant Park CUSD 6	$4,841,986	$5,930,079	81.7%
Grass Lake SD 36	$3,670,301	$4,034,876	91.0%
Grayslake CCSD 46	$36,799,896	$51,436,071	71.5%
Grayslake CHSD 127	$49,898,862	$61,787,283	80.8%
Grayville CUSD 1	$1,432,514	$3,320,660	43.1%
Greenfield CUSD 10	$3,211,856	$4,845,628	66.3%
Greenview CUSD 200	$2,030,402	$2,781,166	73.0%
Griggsville-Perry CUSD 4	$2,536,529	$4,847,118	52.3%
Gurnee SD 56	$25,044,427	$29,148,578	85.9%
Hall HSD 502	$5,870,217	$7,595,406	77.3%
Hamilton CCSD 328	$3,375,584	$5,385,727	62.7%
Hamilton Co CUSD 10	$4,876,124	$11,826,571	41.2%
Hampton SD 29	$1,478,177	$2,212,389	66.8%
Hardin County CUSD 1	$1,330,558	$5,268,973	25.3%
Harlem UD 122	$55,799,492	$90,517,504	61.6%
Harmony Emge SD 175	$6,885,116	$10,317,947	66.7%
Harrisburg CUSD 3	$7,582,712	$20,740,434	36.6%
Harrison SD 36	$7,847,773	$9,709,746	80.8%
Hartsburg Emden CUSD 21	$2,217,620	$2,708,141	81.9%
Harvard CUSD 50	$16,259,704	$32,223,141	50.5%
Harvey SD 152	$4,148,923	$27,164,946	15.3%
Havana CUSD 126	$6,524,537	$10,440,176	62.5%
Hawthorn CCSD 73	$51,096,077	$57,199,786	89.3%
Hazel Crest SD 152-5	$6,709,541	$18,131,122	37.0%
Henry-Senachwine CUSD 5	$5,587,115	$6,891,754	81.1%
Heritage CUSD 8	$5,194,879	$6,078,566	85.5%

Herrin CUSD 4	$9,196,050	$22,678,177	40.6%
Herscher CUSD 2	$15,518,197	$20,380,584	76.1%
Heyworth CUSD 4	$6,561,717	$10,496,850	62.5%
Hiawatha CUSD 426	$4,830,563	$6,902,551	70.0%
High Mount SD 116	$2,156,846	$4,766,836	45.2%
Highland CUSD 5	$20,334,103	$30,651,354	66.3%
Hillsboro CUSD 3	$11,950,190	$18,605,850	64.2%
Hillside SD 93	$7,461,719	$8,489,632	87.9%
Hinckley Big Rock CUSD 429	$9,787,028	$11,208,550	87.3%
Hinsdale CCSD 181	$66,627,408	$69,703,944	95.6%
Hinsdale Twp HSD 86	$84,302,243	$90,206,402	93.5%
Hollis Cons SD 328	$1,713,048	$1,830,366	93.6%
Homer CCSD 33C	$42,638,508	$47,960,373	88.9%
Homewood Flossmoor CHSD 233	$43,272,857	$55,838,023	77.5%
Homewood SD 153	$17,545,500	$24,647,639	71.2%
Hononegah CHD 207	$19,421,138	$25,970,356	74.8%
Hoopeston Area CUSD 11	$5,082,032	$13,336,892	38.1%
Hoover-Schrum Memorial SD 157	$6,927,559	$13,136,855	52.7%
Huntley Comm Sch Dist 158	$75,889,287	$107,109,713	70.9%
Hutsonville CUSD 1	$1,753,844	$3,377,610	51.9%
Il Valley Central USD 321	$14,426,253	$20,372,307	70.8%
Illini Bluffs CUSD 327	$8,113,782	$9,908,276	81.9%
Illini Central CUSD 189	$5,443,916	$8,514,176	63.9%
Illini West H S Dist 307	$2,890,836	$4,263,664	67.8%
Indian Creek CUSD 425	$9,725,670	$11,126,066	87.4%
Indian Prairie CUSD 204	$294,726,804	$354,326,287	83.2%
Indian Springs SD 109	$17,699,596	$34,745,791	50.9%
Iroquois County CUSD 9	$5,502,697	$11,021,661	49.9%
Iroquois West CUSD 10	$4,832,185	$10,508,766	46.0%
Irvington CCSD 11	$384,463	$698,358	55.1%
Itasca SD 10	$12,728,992	$13,590,363	93.7%
Iuka CCSD 7	$636,378	$2,008,327	31.7%
J S Morton HSD 201	$55,939,094	$117,141,355	47.8%
Jacksonville SD 117	$24,515,093	$39,385,439	62.2%
Jasper CCSD 17	$483,880	$1,627,362	29.7%
Jasper County CUD 1	$9,240,264	$13,240,130	69.8%
Jersey CUSD 100	$16,638,659	$26,945,320	61.7%
Johnsburg CUSD 12	$22,696,874	$28,188,823	80.5%
Johnston City CUSD 1	$4,887,487	$10,989,912	44.5%
Joliet PSD 86	$43,421,571	$144,042,701	30.1%
Joliet Twp HSD 204	$85,979,150	$108,242,285	79.4%
Joppa-Maple Grove UD 38	$2,700,724	$3,649,405	74.0%
Kaneland CUSD 302	$56,702,436	$68,916,778	82.3%
Kankakee SD 111	$17,435,615	$63,264,028	27.6%
Kansas CUSD 3	$1,920,233	$2,690,243	71.4%
Keeneyville SD 20	$15,685,163	$19,389,728	80.9%
Kell Cons SD 2	$347,541	$938,175	37.0%
Kenilworth SD 38	$13,065,840	$13,454,045	97.1%
Kewanee CUSD 229	$5,872,744	$19,038,386	30.8%
Kildeer Countryside CCSD 96	$50,274,837	$55,023,183	91.4%
Kings Cons SD 144	$1,355,097	$1,590,667	85.2%
Kinnikinnick CCSD 131	$14,142,045	$18,917,348	74.8%
Kirby SD 140	$39,855,286	$47,928,856	83.2%
Knoxville CUSD 202	$6,095,332	$12,826,640	47.5%
Komarek SD 94	$5,730,216	$6,438,000	89.0%
La Grange SD 102	$31,937,950	$37,153,749	86.0%
La Grange SD 105 South	$22,362,162	$25,944,794	86.2%
La Harpe CSD 347	$2,096,889	$2,880,631	72.8%
La Moille CUSD 303	$2,489,591	$3,325,867	74.9%
La Salle ESD 122	$3,525,863	$10,175,612	34.7%
La Salle-Peru Twp HSD 120	$14,398,291	$17,102,319	84.2%
Ladd CCSD 94	$1,329,330	$2,020,791	65.8%
LaGrange Highlands SD 106	$12,816,633	$13,745,302	93.2%
Lake Bluff ESD 65	$17,903,891	$18,819,146	95.1%
Lake Forest CHSD 115	$45,164,481	$46,959,617	96.2%
Lake Forest SD 67	$34,449,613	$36,323,380	94.8%
Lake Park CHSD 108	$51,607,914	$55,265,301	93.4%
Lake Villa CCSD 41	$23,701,007	$33,605,115	70.5%
Lake Zurich CUSD 95	$84,389,464	$93,875,434	89.9%

Lansing SD 158	$19,777,291	$33,932,071	58.3%
Laraway CCSD 70C	$8,427,318	$10,458,612	80.6%
Lawrence County CUD 20	$3,757,079	$10,499,715	35.8%
Lebanon CUSD 9	$5,307,831	$7,777,637	68.2%
Leland CUSD 1	$3,063,752	$3,657,722	83.8%
Lemont Twp HSD 210	$25,072,782	$27,834,621	90.1%
Lemont-Bromberek CSD 113A	$26,211,128	$29,413,229	89.1%
Lena Winslow CUSD 202	$5,465,835	$8,540,660	64.0%
LeRoy CUSD 2	$6,436,726	$8,766,044	73.4%
Lewistown CUSD 97	$3,740,195	$6,862,519	54.5%
Lexington CUSD 7	$5,109,880	$6,341,334	80.6%
Leyden CHSD 212	$73,671,063	$83,037,399	88.7%
Liberty CUSD 2	$2,580,199	$5,313,657	48.6%
Libertyville SD 70	$33,207,859	$35,975,744	92.3%
Lick Creek CCSD 16	$385,745	$969,969	39.8%
Limestone CHSD 310	$10,029,160	$13,468,066	74.5%
Limestone Walters CCSD 316	$1,561,696	$1,776,997	87.9%
Lincoln CHSD 404	$8,148,328	$10,928,664	74.6%
Lincoln ESD 156	$2,583,451	$12,024,622	21.5%
Lincoln ESD 27	$4,829,932	$12,443,165	38.8%
Lincoln Way CHSD 210	$90,556,144	$100,715,341	89.9%
Lincolnshire-Prairieview SD 103	$31,261,168	$33,061,502	94.6%
Lincolnwood SD 74	$24,927,410	$26,863,122	92.8%
Lindop SD 92	$6,129,937	$7,795,520	78.6%
Lisbon CCSD 90	$1,041,768	$1,237,703	84.2%
Lisle CUSD 202	$30,805,466	$33,875,983	90.9%
Litchfield CUSD 12	$7,300,627	$14,240,931	51.3%
Lockport SD 91	$5,886,748	$7,351,146	80.1%
Lockport Twp HSD 205	$49,782,772	$56,569,338	88.0%
Lombard SD 44	$49,109,867	$55,144,253	89.1%
Lostant CUSD 425	$1,596,986	$1,933,420	82.6%
Lowpoint-Washburn CUSD 21	$3,110,533	$4,506,376	69.0%
Ludlow CCSD 142	$665,546	$1,229,111	54.1%
Lyons SD 103	$23,550,381	$34,223,262	68.8%
Lyons Twp HSD 204	$71,230,531	$76,352,321	93.3%
Macomb CUSD 185	$16,087,060	$23,235,155	69.2%
Madison CUSD 12	$2,609,189	$10,399,890	25.1%
Maercker SD 60	$19,221,495	$21,573,103	89.1%
Mahomet-Seymour CUSD 3	$19,064,296	$30,445,336	62.6%
Maine Township HSD 207	$125,828,650	$136,055,390	92.5%
Malden CCSD 84	$835,041	$1,157,253	72.2%
Manhattan SD 114	$11,157,379	$15,348,878	72.7%
Mannheim SD 83	$40,593,161	$50,531,867	80.3%
Manteno CUSD 5	$16,701,783	$25,277,082	66.1%
Marengo CHSD 154	$11,284,635	$13,376,099	84.4%
Marengo-Union E Cons D 165	$8,032,530	$10,784,958	74.5%
Marion CUSD 2	$26,497,205	$43,445,143	61.0%
Marissa CUSD 40	$2,698,689	$6,168,857	43.7%
Maroa Forsyth CUSD 2	$10,316,364	$12,362,291	83.5%
Marquardt SD 15	$36,211,481	$49,897,689	72.6%
Marseilles ESD 150	$2,971,193	$6,308,079	47.1%
Marshall CUSD 2C	$4,802,306	$11,274,070	42.6%
Martinsville CUSD 3C	$1,549,399	$4,224,889	36.7%
Mascoutah CUD 19	$15,839,447	$43,523,480	36.4%
Massac UD 1	$8,489,468	$21,017,392	40.4%
Matteson ESD 162	$23,544,084	$40,171,002	58.6%
Mattoon CUSD 2	$19,507,202	$35,811,339	54.5%
Maywood-Melrose Park-Broadview 89	$17,539,862	$66,951,310	26.2%
Mazon-Verona-Kinsman ESD 2C	$4,188,160	$4,698,464	89.1%
McClellan CCSD 12	$409,207	$698,439	58.6%
McHenry CCSD 15	$54,848,363	$68,629,083	79.9%
McHenry CHSD 156	$28,881,513	$35,536,856	81.3%
McLean County USD 5	$116,963,874	$148,728,063	78.6%
Medinah SD 11	$9,413,214	$10,651,850	88.4%
Mendota CCSD 289	$6,585,467	$11,450,338	57.5%
Mendota Twp HSD 280	$7,756,696	$9,863,804	78.6%
Mercer County School District 404	$11,731,034	$16,610,763	70.6%
Meredosia-Chambersburg CUSD 11	$2,765,866	$3,389,581	81.6%
Meridian CUSD 101	$1,311,003	$11,995,493	10.9%

Meridian CUSD 15	$5,796,093	$11,693,219	49.6%
Meridian CUSD 223	$12,302,811	$19,495,215	63.1%
Metamora CCSD 1	$4,892,412	$7,069,888	69.2%
Midland CUSD 7	$5,989,536	$7,757,110	77.2%
Midlothian SD 143	$8,264,123	$19,488,112	42.4%
Midwest Central CUSD 191	$5,515,098	$10,383,117	53.1%
Milford Area PSD 124	$6,119,312	$9,197,122	66.5%
Millburn CCSD 24	$15,101,195	$19,842,451	76.1%
Miller Twp CCSD 210	$1,853,103	$2,249,974	82.4%
Millstadt CCSD 160	$6,636,687	$8,027,500	82.7%
Minooka CCSD 201	$29,891,511	$43,116,188	69.3%
Minooka CHSD 111	$35,814,441	$42,151,269	85.0%
Mokena SD 159	$17,150,789	$19,550,562	87.7%
Moline-Coal Valley CUSD 40	$51,557,526	$78,102,635	66.0%
Momence CUSD 1	$6,267,194	$12,309,567	50.9%
Monmouth-Roseville CUSD 238	$7,785,016	$17,458,293	44.6%
Monroe SD 70	$1,795,812	$2,667,572	67.3%
Monticello CUSD 25	$16,927,712	$18,616,392	90.9%
Montmorency CCSD 145	$1,621,904	$2,707,126	59.9%
Morris CHSD 101	$10,997,215	$13,191,314	83.4%
Morris SD 54	$8,998,064	$12,773,147	70.4%
Morrison CUSD 6	$6,901,584	$10,340,920	66.7%
Morrisonville CUSD 1	$2,350,254	$3,446,649	68.2%
Morton CUSD 709	$31,021,486	$34,548,865	89.8%
Morton Grove SD 70	$12,500,307	$13,695,698	91.3%
Mount Olive CUSD 5	$2,329,285	$5,004,628	46.5%
Mount Prospect SD 57	$21,416,113	$24,207,794	88.5%
Mount Vernon SD 80	$7,017,636	$20,514,404	34.2%
Mt Pulaski CUSD 23	$5,418,769	$6,446,085	84.1%
Mt Vernon Twp HSD 201	$11,909,099	$23,757,339	50.1%
Mt Zion CUSD 3	$13,891,856	$21,639,192	64.2%
Mulberry Grove CUSD 1	$1,564,444	$3,923,392	39.9%
Mundelein Cons HSD 120	$34,888,263	$46,818,479	74.5%
Mundelein ESD 75	$16,939,726	$22,404,497	75.6%
Murphysboro CUSD 186	$11,342,186	$27,030,096	42.0%
N Pekin & Marquette Hght SD 102	$2,423,483	$5,227,670	46.4%
Naperville CUSD 203	$247,764,562	$273,001,423	90.8%
Nashville CCSD 49	$3,894,531	$5,781,734	67.4%
Nashville CHSD 99	$3,300,101	$4,459,289	74.0%
Nauvoo-Colusa CUSD 325	$3,173,640	$3,875,730	81.9%
Neoga CUSD 3	$3,310,413	$6,326,498	52.3%
Nettle Creek CCSD 24C	$1,310,209	$1,402,814	93.4%
New Athens CUSD 60	$3,676,355	$5,303,895	69.3%
New Berlin CUSD 16	$9,040,987	$10,547,518	85.7%
New Holland-Middletown ED 88	$1,156,094	$1,490,367	77.6%
New Hope CCSD 6	$579,281	$1,578,045	36.7%
New Lenox SD 122	$52,149,065	$59,705,403	87.3%
New Simpson Hill SD 32	$699,303	$2,167,801	32.3%
New Trier Twp HSD 203	$113,550,040	$119,079,859	95.4%
Newark CCSD 66	$2,312,897	$2,655,133	87.1%
Newark CHSD 18	$3,286,043	$3,536,402	92.9%
Niles ESD 71	$8,985,463	$9,859,825	91.1%
Niles Twp HSD 219	$148,625,552	$158,044,382	94.0%
Nippersink SD 2	$13,169,451	$16,610,253	79.3%
Nokomis CUSD 22	$2,759,644	$6,128,464	45.0%
Norridge SD 80	$8,950,270	$10,877,924	82.3%
Norris City-Omaha-Enfield CUSD 3	$2,494,709	$6,452,245	38.7%
North Boone CUSD 200	$12,472,442	$20,732,039	60.2%
North Chicago SD 187	$15,872,725	$55,662,359	28.5%
North Clay CUSD 25	$2,086,306	$5,770,494	36.2%
North Greene CUSD 3	$3,387,083	$9,298,606	36.4%
North Mac CUSD 34	$7,193,455	$14,464,514	49.7%
North Palos SD 117	$33,203,794	$45,285,608	73.3%
North Shore SD 112	$69,944,681	$77,696,654	90.0%
North Wamac SD 186	$429,780	$1,550,376	27.7%
North Wayne CUSD 200	$2,127,173	$4,308,516	49.4%
Northbrook ESD 27	$25,630,353	$26,853,623	95.4%
Northbrook SD 28	$33,769,227	$35,818,342	94.3%
Northbrook/Glenview SD 30	$22,351,711	$23,449,172	95.3%

Northfield Twp HSD 225	$122,449,343	$130,772,135	93.6%
Northwestern CUSD 2	$2,152,424	$4,300,702	50.0%
Norwood ESD 63	$1,790,278	$3,853,284	46.5%
O Fallon CCSD 90	$23,694,335	$33,939,794	69.8%
O Fallon Twp HSD 203	$21,634,535	$29,770,772	72.7%
Oak Grove SD 68	$15,314,821	$16,113,286	95.0%
Oak Grove SD 68	$2,190,423	$3,606,513	60.7%
Oak Lawn CHSD 229	$26,655,176	$31,139,778	85.6%
Oak Lawn-Hometown SD 123	$36,979,537	$45,644,353	81.0%
Oak Park - River Forest SD 200	$78,620,020	$85,948,825	91.5%
Oak Park ESD 97	$70,578,958	$89,075,047	79.2%
Oakdale CCSD 1	$535,770	$946,549	56.6%
Oakland CUSD 5	$2,371,161	$3,452,296	68.7%
Oakwood CUSD 76	$4,781,338	$9,215,091	51.9%
Oblong CUSD 4	$2,881,733	$5,666,174	50.9%
Odell CCSD 435	$1,365,325	$1,986,761	68.7%
Odin PSD 722	$761,175	$2,610,730	29.2%
Oglesby ESD 125	$2,433,624	$5,288,682	46.0%
Ohio CCSD 17	$1,174,385	$1,413,151	83.1%
Ohio CHSD 505	$1,067,082	$1,143,696	93.3%
Okaw Valley CUSD 302	$4,244,864	$5,613,600	75.6%
Olympia CUSD 16	$17,604,853	$22,776,059	77.3%
Opdyke-Belle-Rive CCSD 5	$664,275	$1,851,233	35.9%
Orangeville CUSD 203	$2,649,161	$4,040,821	65.6%
Oregon CUSD 220	$13,017,011	$17,438,082	74.6%
Orion CUSD 223	$8,150,124	$10,874,702	74.9%
Orland SD 135	$66,080,535	$75,948,046	87.0%
Ottawa ESD 141	$15,282,164	$23,296,889	65.6%
Ottawa Twp HSD 140	$16,951,946	$20,026,448	84.6%
Palatine CCSD 15	$128,608,525	$159,392,205	80.7%
Palestine CUSD 3	$1,847,793	$3,361,910	55.0%
Palos CCSD 118	$22,920,915	$26,542,108	86.4%
Palos Heights SD 128	$9,309,205	$10,299,976	90.4%
Pana CUSD 8	$6,465,121	$14,023,010	46.1%
Panhandle CUSD 2	$3,599,239	$5,483,511	65.6%
Paris CUSD 4	$4,260,158	$6,269,469	68.0%
Paris-Union SD 95	$3,467,939	$11,252,374	30.8%
Park Forest SD 163	$9,909,499	$27,788,164	35.7%
Park Ridge CCSD 64	$70,267,013	$76,233,744	92.2%
Patoka CUSD 100	$2,421,457	$3,197,306	75.7%
Paw Paw CUSD 271	$2,900,795	$3,391,513	85.5%
Pawnee CUSD 11	$5,444,748	$6,230,443	87.4%
Paxton-Buckley-Loda CUD 10	$10,127,151	$15,480,227	65.4%
Payson CUSD 1	$2,748,438	$5,237,182	52.5%
Pearl City CUSD 200	$3,286,944	$5,277,718	62.3%
Pecatonica CUSD 321	$7,624,563	$10,900,246	69.9%
Pekin CSD 303	$18,193,887	$22,906,101	79.4%
Pekin PSD 108	$20,505,682	$34,394,528	59.6%
Pembroke CCSD 259	$472,047	$3,977,366	11.9%
Pennoyer SD 79	$3,927,521	$4,529,950	86.7%
Peoria Heights CUSD 325	$7,031,199	$10,491,289	67.0%
Peoria SD 150	$92,216,811	$182,043,353	50.7%
Peotone CUSD 207U	$17,103,131	$19,972,817	85.6%
Peru ESD 124	$7,726,831	$9,948,390	77.7%
Pikeland CUSD 10	$6,037,502	$12,243,099	49.3%
Pinckneyville CHSD 101	$3,221,946	$4,974,919	64.8%
Pinckneyville SD 50	$1,994,323	$4,684,147	42.6%
Plainfield SD 202	$195,563,958	$302,806,002	64.6%
Plano CUSD 88	$18,801,322	$30,455,531	61.7%
Pleasant Hill CUSD 3	$1,760,039	$3,107,310	56.6%
Pleasant Hill SD 69	$560,604	$2,359,434	23.8%
Pleasant Plains CUSD 8	$13,458,779	$18,257,535	73.7%
Pleasant Valley SD 62	$1,543,462	$5,370,519	28.7%
Pleasantdale SD 107	$14,932,411	$15,816,183	94.4%
Polo CUSD 222	$4,920,194	$6,825,143	72.1%
Pontiac CCSD 429	$8,148,650	$13,828,746	58.9%
Pontiac Twp HSD 90	$7,714,096	$10,211,611	75.5%
Pontiac-W Holliday SD 105	$7,454,277	$9,026,237	82.6%
Pope Co CUD 1	$1,701,058	$4,507,808	37.7%

Porta CUSD 202	$8,573,300	$11,755,918	72.9%
Posen-Robbins ESD 143-5	$3,769,926	$20,985,540	18.0%
Potomac CUSD 10	$1,186,014	$2,302,892	51.5%
Prairie Central CUSD 8	$13,992,853	$21,650,792	64.6%
Prairie Du Rocher CCSD 134	$609,970	$1,573,999	38.8%
Prairie Grove CSD 46	$11,043,206	$12,103,136	91.2%
Prairie Hill CCSD 133	$5,481,349	$7,872,485	69.6%
Prairie-Hills ESD 144	$13,672,997	$34,002,555	40.2%
Prairieview-Ogden CCSD 197	$2,742,810	$3,059,812	89.6%
Princeton ESD 115	$8,386,694	$11,746,461	71.4%
Princeton HSD 500	$5,991,115	$6,882,299	87.1%
Princeville CUSD 326	$6,048,924	$8,441,587	71.7%
Prophetstown-Lyndon-Tampico CUSD3	$5,436,654	$8,818,121	61.7%
Prospect Heights SD 23	$19,517,326	$22,048,972	88.5%
Proviso Twp HSD 209	$68,533,448	$89,525,474	76.6%
Putnam County CUSD 535	$9,089,235	$10,997,780	82.6%
Queen Bee SD 16	$20,760,780	$29,441,051	70.5%
Quincy SD 172	$42,906,265	$68,929,573	62.2%
R O W V A CUSD 208	$5,153,076	$7,124,150	72.3%
Raccoon Cons SD 1	$951,120	$2,121,087	44.8%
Ramsey CUSD 204	$1,183,285	$4,181,902	28.3%
Rankin CSD 98	$2,462,015	$3,049,552	80.7%
Rantoul City SD 137	$6,832,924	$21,405,587	31.9%
Rantoul Township HSD 193	$6,459,584	$11,006,337	58.7%
Reavis Twp HSD 220	$31,072,920	$35,190,732	88.3%
Red Bud CUSD 132	$11,511,264	$13,298,540	86.6%
Red Hill CUSD 10	$2,953,190	$8,694,700	34.0%
Reed Custer CUSD 255U	$25,283,935	$27,963,589	90.4%
Rhodes SD 84-5	$9,992,550	$12,459,990	80.2%
Rich Twp HSD 227	$55,450,337	$67,258,552	82.4%
Richland County CUSD 1	$10,889,194	$24,424,413	44.6%
Richland GSD 88A	$9,580,192	$11,227,514	85.3%
Richmond-Burton CHSD 157	$13,421,313	$16,101,034	83.4%
Ridgeland SD 122	$22,148,770	$30,911,797	71.7%
Ridgeview CUSD 19	$6,293,773	$7,550,708	83.4%
Ridgewood CHSD 234	$19,188,464	$20,867,100	92.0%
Riley CCSD 18	$4,085,129	$4,577,689	89.2%
River Bend CUSD 2	$6,342,369	$9,532,302	66.5%
River Forest SD 90	$23,355,520	$25,617,825	91.2%
River Grove SD 85-5	$5,416,965	$8,232,391	65.8%
River Ridge CUSD 210	$7,248,446	$8,339,531	86.9%
River Trails SD 26	$23,833,777	$26,722,040	89.2%
Riverdale CUSD 100	$7,895,623	$10,864,571	72.7%
Riverside SD 96	$25,083,750	$27,587,723	90.9%
Riverside-Brookfield Twp SD 208	$27,271,544	$30,283,107	90.1%
Riverton CUSD 14	$5,990,659	$13,287,138	45.1%
Riverview CCSD 2	$1,451,416	$2,109,493	68.8%
Roanoke Benson CUSD 60	$5,352,449	$6,628,057	80.8%
Robein SD 85	$1,417,072	$1,752,444	80.9%
Robinson CUSD 2	$15,764,604	$19,122,342	82.4%
Rochelle CCSD 231	$12,154,578	$19,039,384	63.8%
Rochelle Twp HSD 212	$13,348,404	$15,710,635	85.0%
Rochester CUSD 3A	$13,392,579	$21,609,570	62.0%
Rock Falls ESD 13	$3,121,322	$10,874,794	28.7%
Rock Falls Twp HSD 301	$6,332,513	$9,239,043	68.5%
Rock Island SD 41	$37,208,679	$77,937,289	47.7%
Rockdale SD 84	$2,645,482	$3,732,427	70.9%
Rockford SD 205	$188,199,254	$389,444,445	48.3%
Rockridge CUSD 300	$10,652,928	$12,633,314	84.3%
Rockton SD 140	$9,616,820	$14,755,665	65.2%
Rome CCSD 2	$794,808	$2,534,007	31.4%
Rondout SD 72	$4,842,717	$5,003,217	96.8%
Rooks Creek CCSD 425	$685,393	$790,706	86.7%
Roselle SD 12	$8,163,508	$9,196,718	88.8%
Rosemont ESD 78	$5,219,495	$5,707,302	91.5%
Rossville-Alvin CUSD 7	$2,284,760	$4,284,053	53.3%
Round Lake CUSD 116	$34,849,191	$94,145,381	37.0%
Roxana CUSD 1	$20,618,556	$25,099,117	82.1%
Rutland CCSD 230	$1,184,761	$1,346,953	88.0%

Salem CHSD 600	$4,475,260	$7,732,113	57.9%
Salem SD 111	$2,629,835	$8,064,970	32.6%
Salt Creek SD 48	$9,956,190	$10,992,980	90.6%
Salt Fork CUSD 512	$5,729,832	$9,676,312	59.2%
Sandoval CUSD 501	$1,276,987	$5,528,317	23.1%
Sandridge SD 172	$2,181,636	$5,159,844	42.3%
Sandwich CUSD 430	$16,302,146	$24,352,498	66.9%
Sangamon Valley CUSD 9	$5,679,940	$7,630,673	74.4%
Saratoga CCSD 60C	$7,413,884	$8,771,053	84.5%
Saunemin CCSD 438	$1,377,621	$2,136,214	64.5%
Scales Mound CUSD 211	$4,354,843	$4,718,865	92.3%
Schaumburg CCSD 54	$171,223,480	$199,074,270	86.0%
Schiller Park SD 81	$15,516,142	$21,238,465	73.1%
Schuyler-Industry CUSD 5	$6,545,627	$11,410,714	57.4%
Scott-Morgan CUSD 2	$1,298,814	$2,353,276	55.2%
SD 45 DuPage County	$37,384,820	$47,411,803	78.9%
SD U-46	$322,670,429	$518,370,887	62.2%
Selmaville CCSD 10	$1,172,817	$2,172,937	54.0%
Seneca CCSD 170	$7,771,898	$8,494,202	91.5%
Seneca Twp HSD 160	$12,974,883	$13,606,234	95.4%
Serena CUSD 2	$8,140,944	$9,849,457	82.7%
Sesser-Valier CUSD 196	$2,128,360	$6,250,743	34.0%
Shawnee CUSD 84	$3,231,914	$4,653,956	69.4%
Shelbyville CUSD 4	$5,841,856	$10,852,510	53.8%
Sherrard CUSD 200	$8,649,279	$15,089,262	57.3%
Shiloh CUSD 1	$3,942,775	$5,215,292	75.6%
Shiloh Village SD 85	$3,388,799	$5,748,903	58.9%
Shirland CCSD 134	$1,231,843	$1,524,758	80.8%
Signal Hill SD 181	$1,980,173	$3,762,506	52.6%
Silvis SD 34	$3,489,382	$6,603,067	52.8%
Skokie SD 68	$29,795,024	$33,516,966	88.9%
Skokie SD 69	$24,552,740	$29,543,337	83.1%
Skokie SD 73-5	$19,444,770	$21,725,100	89.5%
Smithton CCSD 130	$3,140,709	$4,451,739	70.6%
Somonauk CUSD 432	$7,885,354	$9,970,650	79.1%
South Central CUD 401	$3,158,987	$12,753,668	24.8%
South Fork SD 14	$1,133,789	$3,294,243	34.4%
South Holland SD 150	$8,164,049	$11,402,285	71.6%
South Holland SD 151	$12,710,607	$24,490,090	51.9%
South Pekin SD 137	$594,365	$2,325,687	25.6%
South Wilmington CCSD 74	$767,867	$1,040,451	73.8%
Southeastern CUSD 337	$2,740,013	$5,363,161	51.1%
Southwestern CUSD 9	$7,493,027	$14,735,369	50.9%
Sparta CUSD 140	$6,769,784	$13,192,180	51.3%
Spoon River Valley CUSD 4	$3,093,183	$4,102,736	75.4%
Spring Garden CCSD 178	$783,231	$2,426,257	32.3%
Spring Lake CCSD 606	$470,775	$800,723	58.8%
Spring Valley CCSD 99	$2,328,161	$6,494,183	35.8%
Springfield SD 186	$112,925,607	$195,233,455	57.8%
St Anne CCSD 256	$1,647,949	$3,313,302	49.7%
St Anne CHSD 302	$2,284,664	$3,997,992	57.1%
St Charles CUSD 303	$174,695,841	$193,434,447	90.3%
St Elmo CUSD 202	$1,727,213	$4,306,974	40.1%
St George CCSD 258	$2,844,904	$4,579,532	62.1%
St Joseph CCSD 169	$4,637,805	$7,407,118	62.6%
St Joseph Ogden CHSD 305	$4,594,425	$5,537,443	83.0%
St Libory Cons SD 30	$523,675	$849,156	61.7%
St Rose SD 14-15	$927,941	$1,329,652	69.8%
Stark County CUSD 100	$6,605,881	$8,585,970	76.9%
Staunton CUSD 6	$4,409,134	$9,810,674	44.9%
Steeleville CUSD 138	$2,134,731	$4,087,781	52.2%
Steger SD 194	$9,032,386	$17,056,933	53.0%
Sterling CUSD 5	$20,337,163	$34,969,029	58.2%
Steward ESD 220	$1,033,738	$1,152,416	89.7%
Stewardson-Strasburg CUD 5A	$1,934,118	$3,518,941	55.0%
Stockton CUSD 206	$5,139,817	$6,980,234	73.6%
Streator ESD 44	$7,490,179	$19,448,085	38.5%
Streator Twp HSD 40	$7,113,771	$12,341,628	57.6%
Sullivan CUSD 300	$5,358,055	$9,782,890	54.8%

Summersville SD 79	$822,490	$2,141,182	38.4%
Summit Hill SD 161	$35,392,204	$40,613,397	87.1%
Summit SD 104	$15,414,319	$28,796,603	53.5%
Sunnybrook SD 171	$7,303,008	$13,900,559	52.5%
Sunset Ridge SD 29	$13,610,823	$14,297,310	95.2%
Sycamore CUSD 427	$33,755,744	$47,026,800	71.8%
Taft SD 90	$2,305,501	$3,590,937	64.2%
Tamaroa School Dist 5	$362,477	$1,202,568	30.1%
Taylorville CUSD 3	$12,597,235	$23,190,423	54.3%
Teutopolis CUSD 50	$5,384,823	$9,229,794	58.3%
Thomasboro CCSD 130	$998,703	$1,842,460	54.2%
Thompsonville CUSD 174	$1,046,146	$2,923,580	35.8%
Thornton Fractional Twp HSD 215	$33,887,952	$55,838,496	60.7%
Thornton SD 154	$2,070,449	$2,700,451	76.7%
Thornton Twp HSD 205	$72,174,025	$113,898,565	63.4%
Tolono CUSD 7	$10,829,611	$17,517,883	61.8%
Tonica CCSD 79	$1,484,069	$2,215,587	67.0%
Township HSD 211	$223,198,894	$247,721,768	90.1%
Township HSD 214	$232,178,065	$251,470,148	92.3%
Tremont CUSD 702	$6,877,593	$9,579,843	71.8%
Tri City CUSD 1	$4,000,590	$5,630,940	71.0%
Tri Point CUSD 6-J	$4,197,555	$5,432,852	77.3%
Tri Valley CUSD 3	$10,050,598	$12,407,007	81.0%
Triad CUSD 2	$25,839,533	$38,205,560	67.6%
Trico CUSD 176	$4,847,691	$8,694,462	55.8%
Triopia CUSD 27	$2,741,444	$4,025,338	68.1%
Troy CCSD 30C	$45,437,204	$53,083,082	85.6%
Tuscola CUSD 301	$8,657,880	$10,328,302	83.8%
Twp HSD 113	$96,272,509	$102,869,464	93.6%
Union Ridge SD 86	$5,982,153	$7,277,325	82.2%
Union SD 81	$4,237,225	$4,547,365	93.2%
United CUSD 304	$9,131,001	$11,910,906	76.7%
United Twp HSD 30	$13,489,218	$18,571,448	72.6%
Unity Point CCSD 140	$2,170,158	$5,936,170	36.6%
Urbana SD 116	$47,446,044	$71,322,726	66.5%
V I T CUSD 2	$2,900,757	$3,989,922	72.7%
Valley View CUSD 365U	$188,785,284	$257,406,898	73.3%
Valmeyer CUSD 3	$3,080,019	$4,342,775	70.9%
Vandalia CUSD 203	$7,844,833	$15,983,189	49.1%
Venice CUSD 3	$1,720,145	$2,852,901	60.3%
Vienna HSD 133	$2,011,387	$3,845,095	52.3%
Vienna SD 55	$1,281,448	$3,652,378	35.1%
Villa Grove CUSD 302	$3,750,174	$6,474,674	57.9%
Virginia CUSD 64	$2,575,207	$3,548,668	72.6%
W Harvey-Dixmoor PSD 147	$4,540,268	$17,464,572	26.0%
Wabash CUSD 348	$7,281,038	$14,421,393	50.5%
Wallace CCSD 195	$3,689,710	$4,343,221	85.0%
Waltham CCSD 185	$2,817,332	$3,137,265	89.8%
Waltonville CUSD 1	$1,640,881	$3,345,472	49.0%
Warren CUSD 205	$4,429,850	$5,828,128	76.0%
Warren Twp HSD 121	$52,453,799	$62,787,520	83.5%
Warrensburg-Latham CUSD 11	$7,055,701	$9,755,973	72.3%
Warsaw CUSD 316	$2,515,458	$4,559,875	55.2%
Washington CHSD 308	$14,371,702	$17,610,880	81.6%
Washington SD 52	$4,550,914	$7,826,901	58.1%
Waterloo CUSD 5	$20,498,801	$26,251,392	78.1%
Wauconda CUSD 118	$52,795,189	$67,498,179	78.2%
Waukegan CUSD 60	$68,127,082	$199,185,823	34.2%
Waverly CUSD 6	$3,286,508	$4,572,957	71.9%
Wayne City CUSD 100	$2,497,935	$17,114,539	14.6%
Wesclin CUSD 3	$7,062,400	$12,092,210	58.4%
West Carroll CUSD 314	$7,965,856	$13,825,402	57.6%
West Central CUSD 235	$6,011,096	$8,764,786	68.6%
West Chicago ESD 33	$37,183,789	$65,876,202	56.4%
West Lincoln-Broadwell ESD 92	$2,109,616	$2,461,295	85.7%
West Northfield SD 31	$17,372,314	$18,947,734	91.7%
West Prairie CUSD 103	$4,961,155	$7,202,519	68.9%
West Washington Co CUD 10	$5,177,530	$8,140,442	63.6%
Westchester SD 92-5	$13,932,801	$15,910,446	87.6%

Western CUSD 12	$3,404,436	$6,388,953	53.3%
Western Springs SD 101	$16,427,967	$17,911,562	91.7%
Westville CUSD 2	$2,974,979	$11,199,983	26.6%
Wethersfield CUSD 230	$2,943,152	$5,599,779	52.6%
Wheeling CCSD 21	$91,493,408	$108,646,467	84.2%
Whiteside SD 115	$7,577,101	$12,116,613	62.5%
Will County SD 92	$22,990,343	$25,994,819	88.4%
Williamsfield CUSD 210	$3,846,104	$4,249,347	90.5%
Williamsville CUSD 15	$8,989,933	$13,807,111	65.1%
Willow Grove SD 46	$396,655	$1,479,164	26.8%
Willow Springs SD 108	$4,526,552	$6,281,117	72.1%
Wilmette SD 39	$55,766,892	$60,645,108	92.0%
Wilmington CUSD 209U	$11,420,618	$16,972,260	67.3%
Winchester CUSD 1	$2,545,914	$5,738,433	44.4%
Windsor CUSD 1	$1,834,451	$3,579,076	51.3%
Winfield SD 34	$5,680,986	$6,136,820	92.6%
Winnebago CUSD 323	$12,440,382	$17,393,355	71.5%
Winnetka SD 36	$42,335,485	$44,118,269	96.0%
Winthrop Harbor SD 1	$5,780,489	$7,393,534	78.2%
Wolf Branch SD 113	$7,671,634	$9,241,844	83.0%
Wood Dale SD 7	$13,196,702	$15,946,848	82.8%
Wood River-Hartford ESD 15	$4,694,519	$7,385,622	63.6%
Woodland CCSD 50	$72,464,693	$84,497,701	85.8%
Woodland CUSD 5	$4,114,032	$6,102,372	67.4%
Woodlawn Unit School District 209	$2,738,438	$5,525,571	49.6%
Woodridge SD 68	$37,763,259	$45,337,647	83.3%
Woodstock CUSD 200	$67,649,223	$93,272,552	72.5%
Worth SD 127	$10,505,734	$16,074,852	65.4%
Yorkville CUSD 115	$63,119,304	$81,371,477	77.6%
Zeigler-Royalton CUSD 188	$1,400,497	$5,976,044	23.4%
Zion ESD 6	$15,939,649	$37,697,634	42.3%
Zion-Benton Twp HSD 126	$32,912,457	$47,007,044	70.0%
State of Illinois Total	**$19,322,900,265**	**$28,377,135,879**	**68.1%**

Source(s): Open records request, Illinois Department of Revenue (2019).

TABLE B: DATA ON HOME VALUES, PROPERTY TAXES, HOUSEHOLDS, INCOMES, AND TOWNSHIPS IN 102 ILLINOIS COUNTIES

County in Illinois	Median Home Value	Median Property Tax Payment	Effective Property Tax Rate	Households in County	Mean Household Income	Number of Townships
Adams	$116,400	$1,973	1.70%	27,461	$64,318	23
Alexander	$50,100	$728	1.45%	2,432	$44,291	0
Bond	$107,200	$1,948	1.82%	6,132	$65,818	9
Boone	$146,600	$3,791	2.59%	18,709	$81,217	9
Brown	$87,400	$1,346	1.54%	2,066	$69,582	9
Bureau	$105,300	$2,175	2.07%	13,816	$67,778	25
Calhoun	$118,100	$1,947	1.65%	1,881	$62,049	0
Carroll	$98,300	$1,962	2.00%	6,573	$61,809	12
Cass	$77,200	$1,511	1.96%	5,160	$62,873	11
Champaign	$151,400	$3,307	2.18%	81,418	$69,902	30
Christian	$85,200	$1,449	1.70%	13,892	$61,863	17
Clark	$84,600	$1,601	1.89%	6,809	$66,736	15
Clay	$76,500	$1,177	1.54%	5,624	$60,497	12
Clinton	$141,200	$2,633	1.86%	14,183	$78,790	15
Coles	$92,800	$1,923	2.07%	21,006	$62,273	12
Cook	$219,800	$4,696	2.14%	1,956,561	$86,872	30
Crawford	$82,000	$1,320	1.61%	7,665	$65,370	10
Cumberland	$91,600	$1,533	1.67%	4,287	$60,699	8
De Witt	$99,500	$1,792	1.80%	6,704	$66,483	13
DeKalb	$166,000	$4,776	2.88%	37,420	$71,296	19
Douglas	$101,700	$2,039	2.00%	7,580	$66,814	9
DuPage	$283,500	$6,375	2.25%	340,669	$112,969	9
Edgar	$79,300	$1,271	1.60%	7,669	$59,271	15
Edwards	$71,500	$1,078	1.51%	2,810	$61,910	0
Effingham	$132,900	$1,971	1.48%	13,450	$72,262	15
Fayette	$81,400	$1,358	1.67%	7,659	$58,101	20
Ford	$97,300	$2,032	2.09%	5,684	$62,640	12
Franklin	$68,300	$966	1.41%	16,346	$51,599	12
Fulton	$82,100	$1,663	2.03%	14,069	$60,295	26
Gallatin	$67,200	$831	1.24%	2,272	$55,254	10
Greene	$77,100	$1,167	1.51%	5,087	$56,606	13
Grundy	$183,200	$3,886	2.12%	19,006	$84,678	17
Hamilton	$94,100	$1,140	1.21%	3,413	$62,027	12
Hancock	$84,700	$1,529	1.81%	7,523	$62,094	24
Hardin	$67,500	$575	0.85%	1,452	$49,497	0
Henderson	$83,800	$1,322	1.58%	3,019	$63,457	11
Henry	$112,700	$2,335	2.07%	19,991	$69,220	24
Iroquois	$95,100	$2,032	2.14%	11,845	$63,305	26
Jackson	$109,000	$2,066	1.90%	23,942	$56,162	16
Jasper	$98,700	$1,421	1.44%	3,723	$64,563	11
Jefferson	$88,500	$1,410	1.59%	15,244	$61,838	16
Jersey	$129,900	$2,237	1.72%	8,831	$67,884	11
Jo Daviess	$140,700	$2,568	1.83%	9,795	$73,085	23
Johnson	$96,000	$1,397	1.46%	4,486	$59,000	0
Kane	$215,800	$5,865	2.72%	175,930	$97,908	16
Kankakee	$138,900	$3,275	2.36%	40,239	$69,319	17
Kendall	$205,500	$6,163	3.00%	39,882	$101,096	9
Knox	$80,100	$1,553	1.94%	20,981	$55,899	21
Lake	$246,700	$6,997	2.84%	244,523	$119,022	18
LaSalle	$123,200	$2,715	2.20%	44,448	$68,744	36
Lawrence	$70,800	$913	1.29%	6,271	$56,936	9
Lee	$114,800	$2,506	2.18%	13,416	$72,260	22
Livingston	$110,400	$2,641	2.39%	14,379	$68,968	30
Logan	$97,500	$1,900	1.95%	11,011	$70,265	17
Macon	$95,700	$2,021	2.11%	44,310	$66,753	17
Macoupin	$95,500	$1,492	1.56%	18,663	$65,997	26
Madison	$129,200	$2,560	1.98%	107,241	$73,587	24
Marion	$72,000	$1,265	1.76%	16,001	$57,151	17
Marshall	$104,200	$2,381	2.29%	4,900	$68,783	12
Mason	$83,100	$1,764	2.12%	6,034	$58,760	13
Massac	$82,300	$1,274	1.55%	6,084	$54,991	0
McDonough	$93,300	$1,722	1.85%	11,481	$57,621	19
McHenry	$208,500	$6,056	2.90%	110,860	$98,855	17
McLean	$161,800	$3,662	2.26%	66,070	$84,398	31
Menard	$132,700	$2,486	1.87%	5,230	$77,578	0

Mercer	$98,900	$2,157	2.18%	6,620	$65,944	15
Monroe	$192,600	$3,506	1.82%	13,227	$93,742	0
Montgomery	$80,000	$1,492	1.87%	11,234	$61,542	19
Morgan	$99,300	$1,881	1.89%	13,894	$63,874	0
Moultrie	$101,600	$2,061	2.03%	5,856	$64,709	8
Ogle	$138,500	$3,030	2.19%	20,830	$72,293	24
Peoria	$128,800	$2,847	2.21%	74,515	$71,868	20
Perry	$80,600	$1,334	1.66%	8,223	$60,786	0
Piatt	$126,200	$2,386	1.89%	6,676	$82,317	8
Pike	$74,800	$1,270	1.70%	6,629	$54,836	24
Pope	$89,300	$1,155	1.29%	1,639	$52,360	0
Pulaski	$60,800	$651	1.07%	2,246	$48,672	0
Putnam	$119,200	$1,997	1.68%	2,438	$77,959	4
Randolph	$97,800	$1,452	1.48%	12,060	$64,951	0
Richland	$84,500	$1,436	1.70%	6,460	$60,496	9
Rock Island	$114,600	$2,488	2.17%	60,064	$66,215	18
Saline	$71,200	$1,132	1.59%	9,938	$54,719	13
Sangamon	$133,400	$2,657	1.99%	83,673	$78,048	26
Schuyler	$80,100	$1,398	1.75%	2,856	$59,540	13
Scott	$82,600	$1,217	1.47%	2,111	$63,807	0
Shelby	$86,200	$1,617	1.88%	9,183	$58,633	24
St. Clair	$120,500	$2,642	2.19%	103,125	$71,123	22
Stark	$83,900	$1,627	1.94%	2,330	$70,160	8
Stephenson	$98,700	$2,629	2.66%	19,604	$59,614	18
Tazewell	$137,200	$2,783	2.03%	54,751	$78,356	19
Union	$94,200	$1,394	1.48%	6,686	$61,861	0
Vermilion	$75,800	$1,382	1.82%	31,355	$57,972	19
Wabash	$80,200	$1,323	1.65%	4,915	$58,736	0
Warren	$82,500	$1,511	1.83%	6,802	$62,951	15
Washington	$108,600	$2,190	2.02%	5,897	$69,400	16
Wayne	$78,000	$882	1.13%	7,117	$59,092	20
White	$69,000	$955	1.38%	6,144	$60,676	10
Whiteside	$99,500	$2,252	2.26%	23,468	$67,580	22
Will	$210,600	$5,629	2.67%	226,668	$98,610	24
Williamson	$101,700	$1,537	1.51%	26,862	$63,254	0
Winnebago	$116,200	$3,453	2.97%	114,491	$67,175	14
Woodford	$158,600	$3,306	2.08%	14,547	$89,891	17
State of Illinois	**$188,100**	**$4,271 (Median)**	**2.23%**	**4,818,452**	**$85,262**	**1,431**

Source(s): SmartAsset (2019) – "Illinois Property Tax Calculator" and the Census (2018) – 2017 *American Community Survey* and the 2017 *Census of Governments*.