# Lisle Community Unit School District No. 202

## 2026

## Real Estate Tax Levy

November 23, 2026

# Lisle Community Unity School District No. 202
## Historical Property Tax Data

| | Property Values | | | | | | Property Taxes | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Tax Levy Year | Total EAV | Dollar Inr. From Prior Yr. | Percent Increase | New Construction | New Constr. as a % of Total EAV | Prior Yr. CPI | Capped Funds Levy | Non Cap Funds Levy | Dollar Incr. from Prior Yr. | Percent Incr. from Prior Yr. |
| 2016 | $ 586,428,685 | $ 35,911,976 | 6.5% | $ 1,855,700 | 0.3% | 0.7% | $ 27,823,109 | $ 1,512,986 | $ 273,217 | 1.0% |
| 2017 | $ 599,211,843 | $ 12,783,158 | 2.2% | $ 2,087,137 | 0.3% | 2.1% | $ 28,506,904 | $ 1,516,006 | $ 686,815 | 2.5% |
| 2018 | $ 615,726,142 | $ 16,514,299 | 2.8% | $ 3,094,890 | 0.5% | 2.1% | $ 29,253,149 | $ 740,103 | $ (29,658) | -0.1% |
| 2019 | $ 631,727,771 | $ 16,001,629 | 2.6% | $ 6,588,360 | 1.0% | 1.9% | $ 30,123,307 | $ 1,209,127 | $ 1,339,182 | 4.6% |
| 2020 | $ 660,993,571 | $ 29,265,800 | 4.6% | $ 5,840,740 | 0.9% | 2.3% | $ 31,091,155 | $ 505,660 | $ 264,381 | 0.9% |
| 2021 | $ 667,511,519 | $ 6,517,948 | 1.0% | $ 975,050 | 0.1% | 1.4% | $ 31,572,627 | $ 1,548,627 | $ 1,524,439 | 4.9% |
| 2022 | $ 694,536,451 | $ 27,024,932 | 4.0% | $ 1,151,450 | 0.2% | 5.0% * | $ 33,206,482 | $ 1,573,820 | $ 1,659,048 | 5.3% |
| 2023 | $ 715,466,874 | $ 20,930,423 | 3.0% | $ 886,050 | 0.1% | 5.0% ^ | $ 34,910,491 | $ 1,596,207 | $ 1,726,396 | 5.2% |
| 2024 | $ 777,630,716 | $ 62,163,842 | 8.7% | $ 1,352,897 | 0.2% | 3.4% | $ 36,160,606 | $ 1,646,244 | $ 1,300,152 | 3.7% |
| 2025 | $ 836,511,822 | $ 58,881,106 | 7.6% | $ 2,109,939 | 0.3% | 2.9% | $ 37,310,100 | $ 1,593,555 | $ 1,096,805 | 3.0% |
| 2026 | $ 893,458,114 | $ 56,946,292 | 6.8% | $ 900,000 | 0.1% | 2.7% | $ 38,420,000 | $ 1,584,475 | $ 1,100,820 | 3.0% |

Projected

* 2021 CPI of 7% limited to 5% under the Property Tax Extension Limitation Law (PTELL)
^ 2022 CPI of 6.5% limited to 5% under the Property Tax Extension Limitation Law (PTELL)

# Lisle Community Unity School District No. 202

TAX LIMITATION ACT
Rate Reduction Calculator
2026 Tax Levy Year
**CPI Levy**

| | | | |
|---|---|---|---|
| A. | 2025 Equalized Assessed Value | $ | 836,511,822 |
| B. | 2025 Extension excluding Non Cap Funds | $ | 37,310,100 |
| C. | 2025 PTELL CPI | | 1.027 |
| D. | Numerator of Rate Fraction (Line B x Line C) | $ | 38,317,473 |
| E. | 2026 EAV (Current prop. projected to increase 6.7%) | $ | 893,458,114 |
| F. | 2026 Estimated New Construction | $ | 900,000 |
| G. | Denominator of Fraction (Line E - Line F) | $ | 892,558,114 |
| H. | Limitation Rate Calculation (Line D / Line G) | | 0.042930 |
| I. | Capped Tax Proceeds (Line E x Line H) | $ | 38,356,110 |
| J. | Non Cap Funds Extension (B&I + Agg Refunds) | $ | 1,584,475 |
| K. | Non Cap Rate (Line J / Line E) | | 0.001773 |
| L. | Total Extension (Total taxes to be paid by all taxpayers in the District) (Line I + Line J) | $ | 39,940,585 |
| M. | Total Rate (Line L / Line E) | | 0.044703 |

| ESTIMATED RATE DISTRIBUTION | Rate | | Amount |
|---|---|---|---|
| Education | 0.029175 | $ | 26,066,581 |
| Special Education | 0.006928 | $ | 6,189,690 |
| Operations & Maintenance | 0.003520 | $ | 3,144,762 |
| Tort Liability | 0.000006 | $ | 4,992 |
| Transportation | 0.002235 | $ | 1,996,674 |
| IMRF | 0.000475 | $ | 424,293 |
| Soc Security | 0.000587 | $ | 524,127 |
| Working Cash | 0.000006 | $ | 4,992 |
| Capped Total | 0.042930 | $ | 38,356,110 |
| Percent increase for capped funds | | | 2.80% |
| 2026 Levy for Capped Funds | 0.042930 | $ | 38,356,110 |
| 2026 Levy for Non Capped Funds | 0.001773 | $ | 1,584,475 |
| 2026 Total Levy Extension | 0.044703 | $ | 39,940,585 |



# Lisle Community Unit School District No. 202
# 2026 Estimated Tax Extension Impact
# CPI Levy

## Property Taxes 2025

| Home Value | Assessed Value (33%) | Residential Exemption | Net Tax Value | Tax Rate | Current Taxes |
|---|---|---|---|---|---|
| $ 250,000 | $ 83,333 | $ 8,000 | $ 75,333 | $ 4.6507 | $ 3,504 |
| $ 300,000 | $ 100,000 | $ 8,000 | $ 92,000 | $ 4.6507 | $ 4,279 |
| $ 350,000 | $ 116,667 | $ 8,000 | $ 108,667 | $ 4.6507 | $ 5,054 |
| $ 400,000 | $ 133,333 | $ 8,000 | $ 125,333 | $ 4.6507 | $ 5,829 |

## Property Taxes 2026

| Home Value (Est 6.7% Inc) | Assessed Value (33%) | Residential Exemption | Net Tax Value | Estimated Tax Rate | Estimated Taxes | Dollar Incr. from Prior Yr. | Percent Incr. from Prior Yr. |
|---|---|---|---|---|---|---|---|
| $ 266,750 | $ 88,917 | $ 8,000 | $ 80,917 | $ 4.4703 | $ 3,617 | $ 114 | 3.2% |
| $ 320,100 | $ 106,700 | $ 8,000 | $ 98,700 | $ 4.4703 | $ 4,412 | $ 134 | 3.1% |
| $ 373,450 | $ 124,483 | $ 8,000 | $ 116,483 | $ 4.4703 | $ 5,207 | $ 153 | 3.0% |
| $ 426,800 | $ 142,267 | $ 8,000 | $ 134,267 | $ 4.4703 | $ 6,002 | $ 173 | 3.0% |

# Glossary of Terms

## TAX LEVY

The amount of real estate tax dollars requested by a taxing body for support of its operations and debt payments.

## EXTENSION

The product of the taxing body's equalized assessed valuation multiplied by its tax rate as calculated by the County Clerk. The result is the amount of real estate tax dollars billed to property owners within the boundaries of the taxing district and collectable by the taxing body. Taxes are collected by the county treasurer as authorized by the County Clerk with regard to levy requests by the taxing body, tax rate legal limitations, and extension limitations in accordance with the law (Public Act 87-17 – The Property Tax Extension Limit Act).

## MARKET VALUE

The estimated sales value of real estate.

## ASSESSED VALUE (AV)

The valuation set upon real estate for the purpose of determining tax liability (theoretically, 1/3 market value).

## EQUALIZED ASSESSED VALUE (EAV)

The product of any multiplier imposed by the County or State times the assessed value, which theoretically "equalizes" the assessed value to 1/3 of the market value throughout the County and State.

## NET TAXABLE VALUE

The net taxable value equals the equalized assessed valuation of property minus any legal exemptions. The most common exemption is the Residential Exemption. This exemption is limited to $8,000 for residential property occupied by the owner.

## TAX BASE

The tax base equals the total of all net equalized assessed values in a taxing district.

## TAX RATE

The County Clerk calculates a rate by dividing the tax levy for that Fund by the total equalized assessed valuation for the District. If the resulting rate exceeds the maximum allowed rate, the tax extension is limited to the amount that the maximum allowable rate will produce when applied to the tax base.

| | | | | | |
|---|---|---|---|---|---|
| Example: | a. | 2025 EAV | | = | $836,511,822 |
| | b. | 2025 Extension | | = | $ 38,903,655 |
| | c. | 2025 Tax Rate | (b/a) | = | 4.6507 (All funds) |

## TAX LIABILITY

The taxes payable to the taxing district by a property owner as a result of applying the net taxable value of the property divided by $100 to the tax rate.

| | | | | |
|---|---|---|---|---|
| Example: | Market Value | = | $ 300,000 | |
| | EAV (1/3 Market) | = | $ 100,000 | |
| | Less Residential exemption | = | $8,000 | |
| | Net Taxable Value | = | $92,000 | A |
| | School Tax Rate | = | 4.6507 | B |
| | Tax Liability (A x B) | = | $4,279 | |

## PROPERTY TAX EXTENTION LIMITATION ACT (AKA TAX CAP)

The Limitation Act was passed by the Illinois Legislature in 1991. The provisions of the Act limit the increase in property tax extension to the lesser of 5% or the national Consumer Price Index (CPI) for all funds, exclusive of those specifically designated for repayment of bonds. Increases in extensions above 5% or the CPI must be approved by the voters through a referendum.

## LIMITING RATE

The maximum tax rate allowable for capped funds without a referendum is the result of applying the lesser of 5% or CPI to the prior year's extension, then dividing by the difference between the total EAV and the EAV of the new property.

## TRUTH IN TAXATION

The "Truth in Taxation" law of the State of Illinois requires taxing district's to disclose by publication and to hold a hearing on their intention to adopt an aggregate levy in amounts more than 105% of the amount of property taxes extended, including any amount abated to the district, upon the final aggregate levy of the preceding year.

Lisle Community Unit School District 202
Resources Available by Fund
2026 Tax Levy

| Description | | Educational (Includes Sp Ed) | Operations & Maint | Transportation | IMRF/Soc Sec | Tort | Total all Funds |
|---|---|---|---|---|---|---|---|
| Fund Balance - 07/01/2026 | | **$ 15,126,220** | **$ 1,686,531** | **$ 1,776,952** | **$ 613,172** | **$ -** | $ 19,202,875 |
| Taxes Due 2025 Levy | | **$ 31,440,297** | **$ 2,495,315** | **$ 2,465,200** | **$ 899,251** | **$ 5,019** | $ 37,305,082 |
| Resources Available at 2026 Levy | **A** | $ 46,566,517 | $ 4,181,846 | $ 4,242,152 | $ 1,512,423 | $ 5,019 | $ 56,507,957 |
| | | | | | | | |
| FY2026 Direct Expenditures | | **$ 35,334,840** | **$ 3,276,708** | **$ 3,010,433** | **$ 1,031,629** | **$ 5,452** | $ 42,659,062 |
| FY2025 Direct Expenditures | | **$ 34,080,570** | **$ 3,123,170** | **$ 3,216,211** | **$ 985,038** | **$ 5,008** | $ 41,409,997 |
| FY2024 Direct Expenditures | | **$ 31,773,355** | **$ 2,826,068** | **$ 3,113,707** | **$ 900,023** | **$ 6,243** | $ 38,619,396 |
| 3 Year Avg Direct Expenditures | **B** | $ 33,729,588 | $ 3,075,315 | $ 3,113,450 | $ 972,230 | $ 5,568 | $ 40,896,152 |
| | | | | | | | |
| Ratio of Fund Balance to 3-Yr Average | **A/B** | 1.38 | 1.36 | 1.36 | 1.56 | 0.90 | 1.38 |
| *(Miller Ratio Calculation)* | | | | | | | |