



Executive Summary Board of Education Meeting

DATE: February 5, 2026

TOPIC: Property Tax Bill Delay Resolution Draft

PREPARED BY: David Russo

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

The second installment of Cook County property tax bills are typically issued in late June with an August 1st due date. The second installment property tax bills for the 2024 tax year were not issued until November 16th with a December 15, 2025 due date making this 2nd installment more than four months delinquent. This significant delinquency has been attributed to ongoing computer system issues with outside vendor Tyler Technologies and administrative delays within the Cook County Treasurer's Office.

According to the Niles Township School Treasurer's Office, the failure to issue property tax bills in a timely manner has cost the District \$65,146 in missed interest and \$550,861 in foregone interest due to liquidations.

Many districts are adopting a tailored version of the Draft Resolution to express their frustration and displeasure with Tyler Technologies and Cook County offices involved in the property tax assessment, collection, and disbursement process.

District Legal Counsel reviewed the document and found it to be acceptable with no changes.

Fiscal Impact:

Estimated loss of \$655,422 of revenues due to delays

Recommendation:

The Finance Committee members in attendance were in support of the Administration's recommendation to the Board of Education to adopt a Resolution calling on the Cook County Treasurer and other Cook County officials responsible for the issuance of property tax bills to resolve systemic issues.