# 2025 Tax Levy

## Tentative Presentation

October 14, 2025

# Property Tax Cycle

| January 2025 | December 2025 | March 2026 | June and September 2026 |
| --- | --- | --- | --- |
| **Tax Liability Created for all Property Owners** | **School District Submits Tax Levy** | **Assessment Process Finalized** | **Payments and Distributions** |
| Assessment Process Begins at the County Level - Fair Market Valuation begins | Assessment Process Continues at the County Level - Assessed Valuation begins | Assessment Process Continues at the State Level - Equalized Assessment Valuation finalized | Real estate tax payments made by property owners and distributed to taxing bodies |

# Tax Levy - Key Terms

Levy: the amount of property tax revenue requested by the taxing body

Extension: the amount of property tax revenue approved for collection

Collection: the amount of property tax received

Property Tax Extension Limitation Law (PTELL):

- Extension increase limited to the lesser of 5% or CPI
- Impacts tax capped counties - DuPage

Consumer Price Index (CPI): the measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services

# Tax Levy Approach

Funding Facts

- Our costs tend to exceed CPI (purchased services and salaries/benefits)
- Tier IV Districts (Evidenced Based Funding) receive the least amount of state funding
- Federal funding currently poses a threat of decline

Approach: Levy for our needs based on the limitations of the tax cap

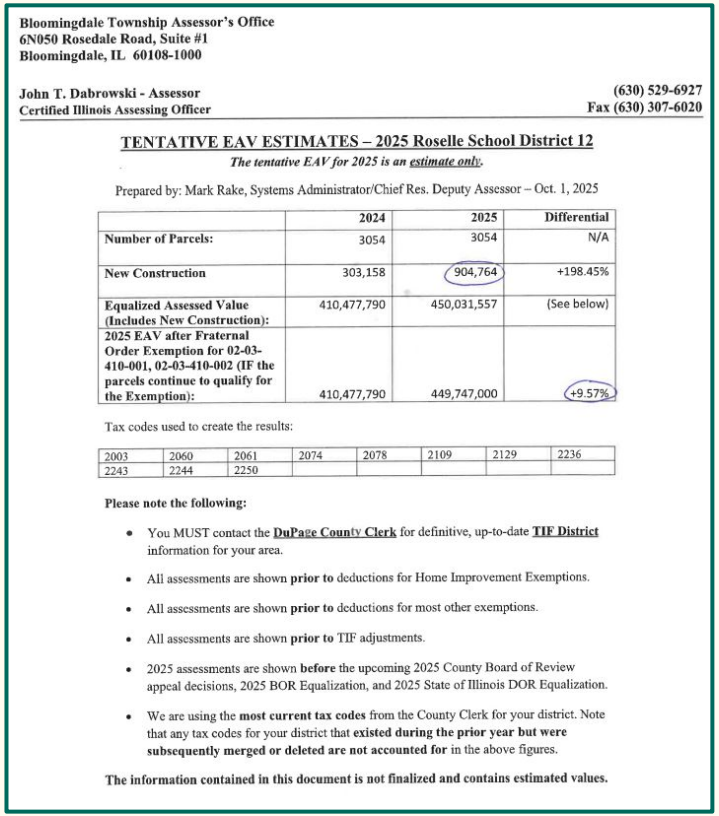
**The 2025 Tax Levy Will Capture the Full 2.9% Allowable Increase in Extension**

Since our extension increase is less than 5%, no public hearing is required

# Tax Levy Challenge

Assessment values are not finalized at the time of levy submission

Tentative estimates provided by the Bloomingdale Township Assessor's Office for New Property and Equalized Assessment Valuation



**Bloomingdale Township Assessor's Office**
**6N050 Rosedale Road, Suite #1**
**Bloomingdale, IL 60108-1000**

**John T. Dabrowski - Assessor** — **(630) 529-6927**
**Certified Illinois Assessing Officer** — **Fax (630) 307-6020**

**TENTATIVE EAV ESTIMATES – 2025 Roselle School District 12**

***The tentative EAV for 2025 is an estimate only.***

Prepared by: Mark Rake, Systems Administrator/Chief Res. Deputy Assessor – Oct. 1, 2025

| | 2024 | 2025 | Differential |
|---|---|---|---|
| **Number of Parcels:** | 3054 | 3054 | N/A |
| **New Construction** | 303,158 | 904,764 | +198.45% |
| **Equalized Assessed Value (Includes New Construction):** | 410,477,790 | 450,031,557 | (See below) |
| **2025 EAV after Fraternal Order Exemption for 02-03-410-001, 02-03-410-002 (IF the parcels continue to qualify for the Exemption):** | 410,477,790 | 449,747,000 | +9.57% |

Tax codes used to create the results:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2003 | 2060 | 2061 | 2074 | 2078 | 2109 | 2129 | 2236 |
| 2243 | 2244 | 2250 | | | | | |

**Please note the following:**

- You MUST contact the **DuPage County Clerk** for definitive, up-to-date **TIF District** information for your area.
- All assessments are shown **prior to** deductions for Home Improvement Exemptions.
- All assessments are shown **prior to** deductions for most other exemptions.
- All assessments are shown **prior to** TIF adjustments.
- 2025 assessments are shown **before** the upcoming 2025 County Board of Review appeal decisions, 2025 BOR Equalization, and 2025 State of Illinois DOR Equalization.
- We are using the **most current tax codes** from the County Clerk for your district. Note that any tax codes for your district that **existed during the prior year but were subsequently merged or deleted are not accounted for** in the above figures.

**The information contained in this document is not finalized and contains estimated values.**

# Tax Levy Challenge

Total Extension = Tax Rate x **Equalized Assessed Valuation (finalized)**

The tax rate is applied to current year EAV and to new property to come up with the allowed extension

**Challenge:** Equalized Assessed Valuation and New Property is unknown at the time of levy submission. We must estimate.

**Solution:** Since we work with estimates, we always levy for the full amount available knowing we will only receive what is allowed per the Property Tax Extension Limitation Law.

# Questions?