



Property Taxes

I held property taxes flat during my four years as Waukegan Mayor. In contrast, Sam Cunningham increased the Property Taxes by 13.5%, costing Waukeganites \$4.4 million annually.

| Tax | Ann Taylor | Sam Cunningham |
|----------------------|------------|----------------|
| Housing/Property Tax | -0.2% | 13.5% |

Property tax is levied on all houses, apartment buildings, and other properties. Homeowners pay this tax directly. The landlord pays this tax for renters and passes it on as part of the rent payments. It also impacts business owners. Each year, the Council approves the tax levy. The tax levy tells the county how much to collect from its residents.

SAM CUNNINGHAM TAX LEVIES (2017-2020)

| Year | Property Tax Levy | % Increase | Cumulative % Increase | Meeting Approved |
|------|-------------------|------------|-----------------------|------------------|
| 2016 | \$32,915,939 | | | |
| 2017 | \$34,158,718 | 3.8% | 3.8% | 12/18/2017 |
| 2018 | \$36,329,701 | 6.4% | 10.4% | 12/3/2018 |
| 2019 | \$37,360,804 | 2.8% | 13.5% | 12/26/2019 |
| 2020 | \$37,357,232 | 0.0% | 13.5% | 11/2/2020 |

The above information is contained in the city's Comprehensive Annual Financial Reports at <https://www.waukeganil.gov/Archive.aspx?AMID=38>. Click on 2022 and go to Page 167. The numbers to the left are from the table on Page 167 and match those above. You can also go to [BoardDocs](#), select Meetings, and view the minutes for each meeting where the levies were approved.

| Levy Year | Fiscal Year | Tax Levied Extended |
|-----------|-------------|---------------------|
| 2016 | 2018 | 32,915,939 |
| 2017 | 2019 | 34,158,718 |
| 2018 | 2020 | 36,329,701 |
| 2019 | 2021 | 37,360,804 |
| 2020 | 2022 | 37,357,232 |

Here are some Chicago Tribune newspaper articles about these tax increases:

2017: <https://www.chicagotribune.com/2017/12/05/waukegan-residents-most-aldermen-voice-objections-to-mayors-proposed-levy-increase/>

2019: <https://www.chicagotribune.com/2019/12/26/waukegan-holds-second-vote-regarding-property-tax-levy-after-lawsuit-challenges-last-votes-legality/>

ANN TAYLOR TAX LEVIES

| Year | Property Tax Levy | % Increase | Cumulative % Increase | Meeting Approved |
|------|-------------------|------------|-----------------------|------------------|
| 2020 | \$37,357,232 | | | |
| 2021 | \$37,270,186 | -0.2% | -0.2% | 12/6/2021 |
| 2022 | \$37,270,257 | 0.0% | -0.2% | 12/19/2022 |
| 2023 | \$37,267,814 | 0.0% | -0.2% | 11/20/2023 |
| 2024 | \$37,270,342 | 0.0% | -0.2% | 12/16/2024 |

From the 12/16/2024 meeting agenda, Item I, the 2024 assessment is \$37,270,342 - [https://go.boarddocs.com/il/cowil/Board.nsf/files/DBTTPZ7866DB/\\$file/2024%20Tax%20Levy%20Determination%20REVISED.pdf](https://go.boarddocs.com/il/cowil/Board.nsf/files/DBTTPZ7866DB/$file/2024%20Tax%20Levy%20Determination%20REVISED.pdf).

Here is a Chicago Tribune newspaper article about the 2021 tax levy:

2021: <https://www.chicagotribune.com/2021/12/27/most-lake-county-residents-should-see-less-of-an-impact-on-their-taxes-from-2021-local-government-levies/>

“I’m trying to give taxpayers a break after what we’ve been through with COVID,” Taylor said at a Dec. 6 City Council meeting. “I’ve never believed in all the tax hikes we’ve done. We’re trying to work within our budget and be more efficient.”

At that meeting, the aldermen unanimously approved an \$87,037 reduction from the 2020 levy passing this year’s for slightly less than \$37.3 million.