

Despite Mounting Budget Pressure, Graduated Income Tax Remains Political Longshot cont'd from pg. 1

receipts spurred by post-pandemic economic activity, Pritzker and state lawmakers have been able to enact balanced budgets in all but one of his seven years in office, with COVID-impacted 2020 the outlier. And the state has paid off a backlog of bills that had ballooned to more than \$16 billion during the height of a state budget impasse a decade ago.

But that boon is over. The past two years, lawmakers had to enact a series of tax hikes and other revenue enhancements to keep the budget balanced.

"That's the textbook way," Martire said. "The ideal thing to do would be to amend the constitution to permit a graduated rate structure. But what you also don't want to do, because there's been some advocates of this, is put that rate structure in your constitution."

Another proposed amendment being floated by former Democratic Gov. Pat Quinn

would place a 3% surcharge on income over \$1 million. The tax would raise an estimated \$4.5 billion and be set aside for property tax relief. Quinn's effort comes after 61% of Illinois voters signaled support for the idea when asked in an advisory referendum question on the 2024 ballot.

"We have an upside down tax code right now," Quinn told reporters in November. "We give all kinds of tax breaks to millionaires, and we have higher property tax bills for everyday people, and that's not the way to go if you want to have a fair society that emphasizes home ownership and affordability and also emphasizes the proper way to fund education."

Quinn's populist approach to policymaking has not always been warmly received by state lawmakers, but he insisted that his idea can pass as "it's a little easier to understand than the millionaire amendment that was put on the ballot in 2020."

Like the graduated plans

already proposed, Quinn's plan would have to receive three-fifths support in the legislature to get on the 2026 ballot.

State Rep. Natalie Manley, D-Joliet, filed legislative language for a millionaire's tax last year. Her proposal, which does not have any cosponsors, differs slightly from Quinn's as revenue raised would be split evenly between property tax relief and education funding.

Lawmakers could also take an approach that wouldn't require a constitutional amendment. This would involve raising the flat income tax rate while also upping refundable tax credits for low- and middle-income taxpayers.

Illinois currently has an earned income tax credit available for people earning up to about \$67,000. The state also offers a child tax credit to those who qualify for the state EITC who have at least one dependent child. Such credits have been found to stand up to state constitutional muster. Martwick said that would

be "an acceptable Plan B," but thinks "we should always try for the best policy first."

"And I think that would be a constitutional amendment that provides a really good, well thought out, structured plan that allows everyone to contribute and have skin in the game, but in a way that allows everyone to thrive and isn't overburdening one segment over another," Martwick said.

Illinois' first income tax was enacted in 1969. It was championed by Republican Gov. Richard Ogilvie as a way to plug a budget deficit, reduce reliance on sales and local property taxes and to increase funding for education.

Ogilvie originally proposed a flat 3% to be charged across the board. But state lawmakers eventually settled on 2.5% for individuals and 4% for corporations — a compromise forged with Chicago Mayor Richard J. Daley in exchange for Democratic votes.

The flat rates were neces-

sary to comply with the uniformity clause of the state's constitution.

When a convention was held in 1970 to create a new constitution, the tax was so new that delegates' focus was enshrining it into the new document — not messing with the rate structure.

As such, delegates adopted language permitting one rate for individuals and one for corporations.

The individual rate hovered between 2.5% and 3% until 2011, when state lawmakers enacted what was billed as a temporary increase to 5% to help fill a budget deficit and pay down overdue bills. The rate reverted to 3.75% in 2015. But it was permanently raised to 4.95% in 2017 when legislative Democrats and a handful of Republicans overrode a veto from then-Gov. Bruce Rauner to end a more than two-year state budget impasse.

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PUBLIC NOTICE

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT Champaign COUNTY, ILLINOIS U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee for Citigroup Mortgage Loan Trust 2021-JL1 PLAINTIFF

Vs. Charles H. Nelson and Bernadette M. Nelson DEFENDANTS No. 2025FC000069 NOTICE OF SHERIFF'S SALE OF REAL ESTATE

PUBLIC NOTICE IS HEREBY GIVEN that pursuant to a Judgment of Foreclosure and Sale entered in the above cause on September 15, 2025, Champaign County Sheriff's Office Illinois of Champaign County will sell the mortgaged real estate described below to the highest bidder in an online auction, located at <https://champaigncountysheriff-il.roup.com/>. Bidding will begin on 02/16/2026 10:00 AM CST and will remain open until at least 02/18/2026 10:00 AM CST. If any bidding occurs in the final moments of the auction, the end of the auction will be extended automatically for successive fixed periods of time (the "anti-snipe time") to give all bidders the opportunity to submit their highest bid. The auction will end after no bidding occurs during the anti-snipe time.

The notice of sale relates to the following described mortgaged real estate:

Legal Description: THE FOLLOWING DESCRIBED REAL ESTATE, TO-WIT: LOT 1 IN CHARLES A. MARTINIS REPLAT OF LOTS 1, 2 AND THE EAST ONE-HALF OF LOT 3, THE EAST ONE-HALF OF LOT 10, LOTS 11 AND 12 OF BLOCK 1 OF SHUCK, IAMA AND SHUCKS SUBDIVISION OF OUT LOTS 6 AND 7 OF J. S. BUSEYS ADDITION OF OUT LOTS IN THE CITY OF URBANA, IN CHAMPAIGN COUNTY, ILLINOIS. PIN: 92-21-17-176-005

Improved with a Single Family COMMONLY KNOWN AS: 501 W Illinois, Urbana, IL, 61801

Sale Terms: The winning bidder must pay the full bid amount within 24 hours of the auction's end. Accepted payment methods include certified or cashier's check. Personal checks are not accepted.

The subject property is subject to real

estate taxes, special assessments or special taxes levied against said real estate and is offered for sale without any representation as to quality or quantity of title and without recourse to Plaintiff and in "AS IS" condition. The sale is further subject to confirmation by the Court. The property will NOT be open for inspection.

If the property is a condominium and the foreclosure takes place after 1/1/2007, purchasers other than the mortgagees will be required to pay any assessment and legal fees due under The Condominium Property Act, 765 ILCS 605/9(g)(1) and (g)(4). If this property is a condominium unit which is part of a common interest community, the purchaser of the unit at the foreclosure sale other than a mortgagee shall pay the assessments required by The Condominium Property Act, 765 ILCS 605/18.5(g-1). If the sale is set aside for any reason, the Purchaser at the sale shall be entitled only to a return of the deposit paid. The Purchaser shall have no further recourse against the Mortgagor, the Mortgagee or the Mortgagee's attorney. Upon payment in full of the amount bid, the purchaser shall receive a Certificate of Sale, which will entitle the purchaser to a Deed to the real estate after Confirmation of the sale. The successful purchaser has the sole responsibility/expense of evicting any tenants or other individuals presently in possession of the subject premises. The property will NOT be open for inspection and Plaintiff makes no representation as to the condition of the property. Prospective bidders are admonished to check the Court file to verify all information.

For information: Examine the court file or contact Plaintiff's attorney: Codilis & Associates, P.C. 15W030 North Frontage Rd, Suite 100, Burr Ridge, Illinois, 60527 (630) 568-4080 Please refer to file number 14-24-07714

IF YOU ARE THE MORTGAGOR (HOMEOWNER), YOU HAVE THE RIGHT TO REMAIN IN POSSESSION FOR 30 DAYS AFTER ENTRY OF AN ORDER OF POSSESSION, IN ACCORDANCE WITH SECTION 15-1701(C) OF THE ILLINOIS MORTGAGE FORECLOSURE LAW. 6095-958500 published 01/07, 01/14, 01/21/2026

REAL ESTATE

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT Champaign COUNTY, ILLINOIS U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee for Citigroup Mortgage Loan Trust 2021-JL1 PLAINTIFF

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The subject property is subject to real estate taxes, special assessments or special taxes levied against said real estate and is offered for sale without any representation as to quality or quantity of title and without recourse to Plaintiff and in "AS IS" condition. The

sale is further subject to confirmation by the Court. The property will NOT be open for inspection.

If the property is a condominium and the foreclosure takes place after 1/1/2007, purchasers other than the mortgagees will be required to pay any assessment and legal fees due under The Condominium Property Act, 765 ILCS 605/9(g)(1) and (g)(4). If this property is a condominium unit which is part of a common interest community, the purchaser of the unit at the foreclosure sale other than a mortgagee shall pay the assessments required by The Condominium Property Act, 765 ILCS 605/18.5(g-1). If the sale is set aside for any reason, the Purchaser at the sale shall be entitled only to a return of the deposit paid. The Purchaser shall have no further recourse against the Mortgagor, the Mortgagee or the Mortgagee's attorney. Upon payment in full of the amount bid, the purchaser shall receive a Certificate of Sale, which will entitle the purchaser to a Deed to the real estate after Confirmation of the sale. The successful purchaser has the sole responsibility/expense of evicting any tenants or other individuals presently in possession of the subject premises. The property will NOT be open for inspection and Plaintiff makes no representation as to the condition of the property. Prospective bidders are admonished to check the Court file to verify all information.

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REAL ESTATE

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT Champaign COUNTY, ILLINOIS U.S. BANK TRUST NATIONAL ASSOCIATION, NOT IN ITS INDIVIDUAL CAPACITY BUT SOLELY AS OWNER TRUSTEE FOR RCAF ACQUISITION TRUST PLAINTIFF

Vs. KRISTA MAST DEFENDANTS No. 24 FC 000004 NOTICE OF SHERIFF'S SALE OF REAL ESTATE

PUBLIC NOTICE IS HEREBY GIVEN that pursuant to a Judgment of Foreclosure and Sale entered in the above cause on November 4, 2025, Champaign County Sheriff's Office Illinois of Champaign County will sell the mortgaged real estate described below to the highest bidder in an online auction, located at <https://champaigncountysheriff-il.roup.com/>. Bidding will begin on 02/16/2026 10:00 AM CST and will remain open until at least 02/18/2026 10:00 AM CST. If any bidding occurs in the final moments of the auction, the end of the auction will be extended automatically for successive fixed periods of time (the "anti-snipe time") to give all bidders the opportunity to submit their highest bid. The auction will end after no bidding occurs during the anti-snipe time.

The notice of sale relates to the following described mortgaged real estate:

Legal Description: PIN: 15-13-22-103-024 Improved with a Single Family COMMONLY KNOWN AS: 1209 South Center Street, Mahomet, IL, 61853 Sale Terms: The winning bidder must pay the full bid amount within 24 hours of the auction's end. Accepted payment methods include certified or cashier's check. Personal checks are not accepted.

The subject property is subject to real estate taxes, special assessments or special taxes levied against said real estate and is offered for sale without any representation as to quality or quantity of title and without recourse to Plaintiff and in "AS IS" condition. The

sale is further subject to confirmation by the Court. The property will NOT be open for inspection.

If the property is a condominium and the foreclosure takes place after 1/1/2007, purchasers other than the mortgagees will be required to pay any assessment and legal fees due under The Condominium Property Act, 765 ILCS 605/9(g)(1) and (g)(4). If this property is a condominium unit which is part of a common interest community, the purchaser of the unit at the foreclosure sale other than a mortgagee shall pay the assessments required by The Condominium Property Act, 765 ILCS 605/18.5(g-1). If the sale is set aside for any reason, the Purchaser at the sale shall be entitled only to a return of the deposit paid. The Purchaser shall have no further recourse against the Mortgagor, the Mortgagee or the Mortgagee's attorney. Upon payment in full of the amount bid, the purchaser shall receive a Certificate of Sale, which will entitle the purchaser to a Deed to the real estate after Confirmation of the sale. The successful purchaser has the sole responsibility/expense of evicting any tenants or other individuals presently in possession of the subject premises. The property will NOT be open for inspection and Plaintiff makes no representation as to the condition of the property. Prospective bidders are admonished to check the Court file to verify all information.

For information: Examine the court file or contact Plaintiff's attorney: McCalla Raymer Leibert Pierce, LLP 1 North Dearborn, Suite 1200, Chicago, Illinois, 60602 (312) 476-5606 Please refer to file number 23-171061L

IF YOU ARE THE MORTGAGOR (HOMEOWNER), YOU HAVE THE RIGHT TO REMAIN IN POSSESSION FOR 30 DAYS AFTER ENTRY OF AN ORDER OF POSSESSION, IN ACCORDANCE WITH SECTION 15-1701(C) OF THE ILLINOIS MORTGAGE FORECLOSURE LAW. 6095-959604 printed 01/07, 01/14, 01/21/2026

PUBLIC NOTICE

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT Champaign COUNTY, ILLINOIS U.S. BANK TRUST NATIONAL ASSOCIATION, NOT IN ITS INDIVIDUAL CAPACITY BUT SOLELY AS OWNER TRUSTEE FOR RCAF ACQUISITION TRUST PLAINTIFF

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The notice of sale relates to the following described mortgaged real estate:

Legal Description: LOT 43 IN RIVERVIEW SUBDIVISION, AS PER PLAT RECORDED IN PLAT BOOK "AA" AT PAGE 283, SITUATED IN CHAMPAIGN COUNTY ILLINOIS. PIN: 15-13-22-103-024 Improved with a Single Family COMMONLY KNOWN AS: 1209 South Center Street, Mahomet, IL, 61853 Sale Terms: The winning bidder must pay the full bid amount within 24 hours of the auction's end. Accepted payment methods include certified or cashier's check. Personal checks are not accepted.

The subject property is subject to real estate taxes, special assessments or special taxes levied against said real estate and is offered for sale without

any representation as to quality or quantity of title and without recourse to Plaintiff and in "AS IS" condition. The sale is further subject to confirmation by the Court. The property will NOT be open for inspection.

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