IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS COUNTY DEPARTMENT, CHANCERY DIVISION

Illinois Federation of Teachers; Chicago Teachers Union, Local Union No. 1, American Federation of Teachers, AFL-CIO; Cook County College Teachers Union, Local 1600, American Federation of Teachers, AFL-CIO; North Suburban Teachers Union, Local 1274, IFT-AFT; West Suburban Teachers Union, Local 571 IFT-AFT; Southwestern Suburban Federation of Teachers, Local 943, IFT-AFT; Local 604 of the American Federation of Teachers; Taneesha Crawford; Tiffany Watkins; Corey Blake; Roberto Guzman; Veronica Delgado; Micaela Soto; Jerilynn Parker;	)	No.
Plaintiffs,	)	
v.	)	
Maria Pappas, in her official capacity, as the Cook County Treasurer, and the Cook County Treasurer's Office,	)	
Defendants.	)	

Complaint for a Writ of Mandamus

I. Introduction

1. Local property taxes are the prime source of school funding in Illinois. While the collection of the proper amount of taxes from property taxpayers has complexities, the Cook County Treasurer's Office has a simple role in the process: it mails the tax bills, it collects the tax receipts, and it distributes those receipts to school districts and other units of local government in Cook County based upon tax levies that have already been calculated.

2. The timetable for these actions is set by State law. Bills must go out by January 31st and by June 30th. Taxes must be paid in approximately 30 days. The receipts must be distributed when they come in and at least monthly.

3. The Treasurer's Office has failed to meet these statutory requirements. The first tax bill went out in March 2026. The tax receipts from that bill have not been fully distributed. No one knows when the second tax bill will go out and when the receipts from those bills will be collected and distributed.

4. School districts, employees, students and their families are now in the lurch. Districts will have to unnecessarily borrow money at high interest rates, cut programs and employees, or both. Families and students do not know when and whether the education they pay taxes for will be provided. The school year starts shortly.

5. The plaintiffs in this lawsuit are taxpayers, educators, and their unions. They seek a petition for a writ of mandamus to force the Treasurer to comply with the requirements of State law so that families and students in the City and the County will receive the education they have paid for and deserve. The legal basis for this action is set forth below.

II. Parties

6. Plaintiff Illinois Federation of Teachers ("IFT") is a labor organization. It represents more than 100,000 employees, who work throughout the State of Illinois. It represents over 50,000 professional and paraprofessional employees who provide education to students in school districts in Cook County and it has a vital interest in the full and timely funding of the school districts located in Cook County. The employment of many of its members in Cook County is dependent on property tax revenues collected in the County.

7. Plaintiff Chicago Teachers Union, Local No. 1 ("the CTU") is a labor organization. It represents 30,000 teachers and other professional and paraprofessional educators who provide an education to students in the City of Chicago and represents those educators with respect to their terms and conditions of employment. Its members are employed by the Chicago Public Schools ("CPS") and by charter schools in the City of Chicago. The prime source of funding for CPS is property tax revenue from property owners in the City of Chicago.

8. Plaintiff Cook County College Teachers Union, Local 1600 ("CCCTU Local 1600") is a labor organization that represents educational employees of the public community colleges in Cook County. It represents several thousand educational employees with respect to their terms and conditions of employment. The prime source of revenue for the funding of the public community colleges in Chicago and Cook County is property tax revenues from property owners in the City of Chicago and the County of Cook.

9. Plaintiff North Suburban Teachers Union, Local 1274 IFT-AFT ("Local 1274") is a labor organization which represents several thousand educational employees in the northern suburbs of Chicago with respect to their terms and conditions of employment. These teachers and paraprofessional employees are employed in 14 different school districts in northern Cook County. A prime source of the funding for the school districts for which they work is property tax revenues from property owners in Cook County.

10. Plaintiff West Suburban Teachers Union, Local 571 IFT-AFT ("Local 571") is a labor organization which represents several thousand educational employees in the western suburbs of Chicago with respect to their terms and conditions of employment. These teachers and paraprofessional employees are employed in 16 different school districts in western Cook

County. A prime source of the funding for the school districts for which they work is property tax revenues from property owners in Cook County.

11. Plaintiff Southwest Suburban Teachers Union, Local 943 IFT-AFT (“Local 943") is a labor organization which represents several thousand educational employees in the southwestern suburbs of Chicago with respect to their terms and conditions of employment. These teachers and paraprofessional employees are employed in 17 different school districts in southwestern Cook County. A prime source of the funding for the school districts for which they work is property tax revenues from property owners in Cook County.

12. Plaintiff Local 604 of the American Federation of Teachers (“Local 604") is a labor organization which represents more than 10,000 educational employees in southern Cook County and in other counties south and west of Chicago with respect to their terms and conditions of employment. A prime source of the funding for the school districts that employ its members in Cook County is property tax revenue from property owners in Cook County.

13. Plaintiff Taneesha Crawford is a member of the CTU Local 1 and is a teacher in the Chicago Public Schools. She is a resident and property taxpayer of the City of Chicago.

14. Plaintiff Tiffany Watkins is a member of CTU Local 1 and is a teacher in the Chicago Public Schools. She is a resident and property taxpayer of the City of Chicago.

15. Plaintiff Corey Blake is a member of CTU Local 1 and is a teacher in the Chicago Public Schools. She is a resident and property taxpayer of the City of Chicago.

16. Plaintiff Roberto Guzman is a member CCCTU Local 1600 and is a Lab Manager and Adjunct Chemistry Professor at Malcom X College. He is a property taxpayer in Cook County.

17. Plaintiff Micaela Soto is a member of Local 571 and is a teacher in Proviso High School District 209. She is a property taxpayer in Cook County.

18. Veronica Delgado is a member of Local 943 and is a teacher in Oak Lawn-Hometown School District 123. She is a property taxpayer in Cook County

19. Jerilynn Parker is a member of Local 604 and is a social worker in West Harvey-Dixmoor School District 47. She is a property taxpayer in Cook County.

20. Defendant Cook County Treasurer's Office is a body politic and corporate and has the authority to sue and be sued. Among other things, it is responsible for receiving property tax payments from property owners in Cook County and distributing these payments to school districts and units of local government that operate within the County.

21. Defendant Maria Pappas is the Treasurer of Cook County, Illinois. She has held that position since 1998. Pappas is an elected official. The Treasurer's Internet website, found at: https://cookcountytreasurer.com/dutiesandresponsibilities.aspx., lists her duties as:

> o Printing and mailing bills based on the data provided by other county and state agencies on assessments, exemptions and tax rates
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> o Collection of $16.1 billion each year in taxes from the owners of more than 1.8 million parcels of property
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> o Distribution of the tax funds to approximately 2,200 local government agencies that have the jurisdiction to collect taxes. The agencies include school districts, villages, cities, townships, park and forest preserve systems, libraries, public health and safety agencies, election authorities, economic-development agencies and bonds to pay for public-works projects

III. Nature of Dispute

21. School Districts in Cook County are heavily dependent on property taxes to fund public education.

22. The amount of funds available to a school district from local property taxes is a function of two variables: the valuation of the property in the District and the tax rate on that valuation.

23. Based upon these factors, the Cook County Treasurer's Office mails tax bills to property taxpayers twice a year. Usually, the first bill is mailed in late December or January. The bill collects taxes based upon the assessed valuations and tax rates in effect for the prior year. Thus, Cook County property taxpayers received their initial bill in 2026 based upon data collected for the 2025 year. The initial bill is for 55% of the taxes paid in the prior year. The second bill would be for the actual taxes owed for 2025, minus the taxes paid for the initial installment. State law requires the Treasurer to prepare and mail the second bill by June 30th.

24. The time lines set forth in the preceding paragraph are set forth in State law:

> Sec. 21-30. Accelerated billing. Except as provided in this Section, Section 9-260, and Section 21-40, in counties with 3,000,000 or more inhabitants, by January 31 annually, estimated tax bills setting out the first installment of property taxes for the preceding year, payable in that year, shall be prepared and mailed. The first installment of taxes on the estimated tax bills shall be computed at (i) 50% of the total of each tax bill for the preceding year for taxes payable on or before December 31, 2009, and (ii) 55% of the total of each tax bill for the preceding year beginning with the first installment payable in 2010.
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> By June 30 annually, actual tax bills shall be prepared and mailed. These bills shall set out total taxes due and the amount of estimated taxes billed in the first installment, and shall state the balance of taxes due for that year as represented by the sum derived from subtracting the amount of the first installment from the total taxes due for that year.

35 ILCS 200/21-30.

25. After property taxpayers pay their taxes, the Treasurer is statutorily required to distribute the revenue to school districts and to units of local government. State law requires that those distributions be made monthly beginning on June 1.

> Sec. 20-140. Payment due date for county collector. Subject to the provisions of the Public Funds Statement Publication Act and Sections 3.1-35-60 through 3.1-35-80 of the Illinois Municipal Code, the county collector in counties with 3,000,000 or more inhabitants, shall on the first day of June and the first day of every month thereafter pay over to the other proper authorities or persons the amounts in his or her possession and payable to them as taxes and not previously paid over.

35 ILCS 200/20-140.

26. In 2025, the Cook County Treasurer's Office did not comply with the statutory deadlines for mailing tax bills and distributing revenue. While the initial tax bills for 2024 were mailed at the end of January, most of the property tax bills for the second installment were not mailed until November 2025 and some were not mailed until March or April of 2026. The local units of government and school districts in Cook County therefore did not receive the funds needed to provide public services until very late in December 2025 or in January and February 2026.

27. To ameliorate this issue, the Cook County Board established a fund for interest free "bridge loans" that could be used by school districts and other units of local government to provide public services. The bridge loan fund did not include funds for CPS.

28. Since CPS could not participate in the interest free loan program, it was forced to borrow money in the open market against the payments due from property tax owners. CPS paid approximately $220,000 per day in interest for these short term loans in 2025. The cumulative

interest payments added to approximately $33 million dollars. These extra expenses aggravated the chronic underfunding of the District.

29. Other school districts in Cook County experienced over a hundred million dollars in additional costs due to the delays in the collections and distribution of property tax revenue in 2025.

30. For 2026, the Illinois General Assembly extended the deadlines for mailing tax bills and for receipt of payments by approximately 30 days in Public Act 104-0452. Thus, initial tax bills for 2025 taxes were not mailed until the beginning of March 2026. The second installments have not been mailed, notwithstanding the statutory deadline of June 30 for their mailing.

31. No one knows for sure when the second installment of 2025 tax bills will be mailed. Cook County officials have indicated that they may be mailed by the beginning of September 2026. In a recent public statement Defendant Pappas stated that she was "hopeful" but said: "go to church on Sunday and ask God, he's the only one who knows."

32. The failure to mail the tax bills pursuant to the original statutory time lines has again created a crisis for local governments and school districts whose budgets depend on prompt transfer of property tax revenues to provide education and other essential public services.

33. Cook County established another fund for interest free "bridge loans" in 2026 on July 16, 2026. On July 20, 2026, it started accepting applications for loans.

34. CPS is not currently included under the eligibility requirements for the 2026 bridge loan funds. However, the annual expenditures of CPS dwarf the expenditures of other school districts in Cook County. CPS estimates that its monthly payroll exceeds the entire $300

million allocated to the bridge loan fund. Thus, a substantial expansion of the fund will be required if CPS is eligible for relief.

35. In addition to failing to mail tax bills on time pursuant to statutory requirements, the Cook County Treasurer's Office has failed to timely distribute the money that it has received in tax payments. The Treasurer's Office is currently holding on to approximately $400 million in property tax payments instead of distributing them.

36. CPS estimates that it is still owed $250 million from the first installment of property tax payments.

37. CPS has announced that its 2026-2027 budget includes over a thousand layoffs of teachers and other staff to close a budget shortfall of over $700 million. These layoffs will mean larger class sizes, reduced special education services, and a reduced quality of the education for public school students in the City of Chicago.

38. The 2026-2027 CPS budget includes five furlough days for all employees, which amounts to a 2.3% pay cut for each employee.

39. The cumulative effect of the delay in the mailing of tax bills and the failure to timely distribute revenue from the payment of the tax bills has contributed to this budget deficit, layoffs, and furlough days.

COUNT I

WRIT OF MANDAMUS

40. Plaintiffs reallege and incorporate paragraphs 1-39 as paragraphs 1-39 of this Count I.

41. State law requires the Cook County Treasurer to execute a penal bond of $1.5 million before taking office. A condition of the bond is that the Treasurer perform all of the duties required by law in the time and manner prescribed by law. 55 ILCS 5/10003

42. The Treasurer has a legal duty to disburse money pursuant to the provisions of State law. 55 ILCS 5/3-10005. If the Treasurer neglects this duty, he or she must pay a penalty of not less than $50, and not exceeding $1,000, according to the nature and aggravation of the offense, to be recovered by indictment or civil action in the circuit court of the proper county. 55 ILCS 5/3-10021.

43. Under the plain language of 35 ILCS 200/21-30, defendants had a clear legal duty to mail the second installment of 2025 tax bills by June 30, 2026.

44. Defendants do not have the discretion to refuse to mail tax bills by that date.

45. Defendants have the authority to mail tax bills by that date under the provisions of 35 ILCS 200/21-30.

46. Defendants had the ability to comply with the statutory deadline and continue to have that ability.

47. Defendants have failed and refused to follow the deadline mandated by statute.

48. The plaintiffs have a clear and affirmative right to relief, namely the issuance of a writ of mandamus ordering defendants to mail property tax bills in accordance with the deadline set by statute.

49. Under the plain language of 35 ILCS 200/20-140, defendants have a clear legal duty to pay school districts the funds in their possession due to tax payments from the taxpayers in those districts.

50. Defendants have no authority to hold back the funds raised due to tax payments.

51. Defendants have the authority to disburse the funds raised by property tax payments to the appropriate school districts and other units of local government.

52. Defendants have the ability to disburse the funds they have in their possession.

53. The defendants have failed and refused to follow the statutory provision that requires them to pay over the funds collected on behalf of school districts and other units of local government.

54. The plaintiffs have a clear and affirmative right to relief, namely the issuance of a writ of mandamus ordering defendants to disburse the funds in their possession to the school districts and units of local government that are entitled to those funds.

WHEREFORE, plaintiffs pray for the following relief

a) that the Court declare that plaintiffs have a right to a writ of mandamus compelling the defendants to issue tax bills by the dates required by State law and compelling the defendants to disburse property tax receipts to school districts and units of local government that are entitled to those receipts;

b) that the Court issue a writ of mandamus requiring defendants to immediately prepare and mail the second installment of 2025 property tax bills;

c) that the Court issue a writ of mandamus requiring Defendants to disburse the funds in their possession to school districts and other units of local government as required by law;

d) that the Court require defendants to reimburse school districts and other units of local government for expenditures they would not have incurred but for their failure to fulfill their mandatory legal obligations in 2025 and 2026;

e) that the Court require the defendants to pay damages to the plaintiffs if they are harmed by the failure of the defendants to fulfill their mandatory legal obligations;

f) that the Court require the defendants to pay to plaintiffs the costs of undertaking this litigation; and

g) that the Court order any other relief it deems equitable and just.

Respectfully submitted,

/s/Stephen A. Yokich

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