

**Illinois Department of Revenue  
History of CPIs and Trending Factors Used For  
Commercial Energy Storage System Valuations  
01/13/2026**

<b>Year</b>	<b>December CPI-U</b>	<b>Assessment Year</b>	<b>Trending Factor as Calculated</b>	<b>Trending Factor Used for Assessment*</b>
2024	315.605	N/A	N/A	N/A
2025	324.054	2026	1.03	1.02

\*The trending factor is the lesser of 2% or the number generated by dividing the Consumer Price Index published by the Bureau of Labor Statistics in December immediately preceding the assessment date by the Consumer Price Index published by the Bureau of Labor Statistics in December of 2024.  
For Commercial Energy Storage Systems tied to a power generation system, the trending factor is 1.00.