

**104TH GENERAL ASSEMBLY****State of Illinois****2025 and 2026****HB1609**

Introduced 1/28/2025, by Rep. Maura Hirschauer

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/9-145  
35 ILCS 200/10-166  
35 ILCS 200/10-167  
35 ILCS 200/10-168

Amends the Property Tax Code. Provides that, for the purposes of assessment, property registered in perpetuity with the register of areas under the Illinois Natural Areas Preservation Act is considered to be encumbered by a public easement and shall be depreciated to a level at which its value is \$5 per acre, and any improvement, dwelling, or other appurtenant structure present on that land shall be valued at 33 1/3% of its fair cash value. Provides that a conservation right on land preserving a habitat for plant and animal species that are native to Illinois (currently, State or federal endangered or threatened species or federal candidate species) is considered to provide a demonstrated public benefit. Provides that a conservation right on land located adjacent to a park, conservation area, nature preserve, or other land or water area that is publicly owned or otherwise permanently protected for conservation purposes is considered to provide a demonstrated public benefit if the conservation right on that land furthers the conservation purposes of the adjacent protected area. Effective immediately.

LRB104 06937 HLH 16974 b

1           AN ACT concerning revenue.

2           **Be it enacted by the People of the State of Illinois,**  
3           **represented in the General Assembly:**

4           Section 5. The Property Tax Code is amended by changing  
5           Sections 9-145, 10-166, 10-167, and 10-168 as follows:

6           (35 ILCS 200/9-145)

7           Sec. 9-145. Statutory level of assessment. Except in  
8           counties with more than 200,000 inhabitants which classify  
9           property for purposes of taxation, property shall be valued as  
10          follows:

11           (a) Each tract or lot of property shall be valued at 33  
12          1/3% of its fair cash value.

13           (b) Each taxable leasehold estate shall be valued at  
14          33 1/3% of its fair cash value.

15           (c) Each building or structure which is located on the  
16          right of way of any canal, railroad or other company  
17          leased or granted to another company or person for a term  
18          of years, shall be valued at 33 1/3% of its fair cash  
19          value.

20           (d) Any property on which there is a coal or other  
21          mine, or stone or other quarry, shall be valued at 33 1/3%  
22          of its fair cash value. Oil, gas and other minerals,  
23          except coal, shall have value and be assessed separately

1 at 33 1/3% of the fair cash value of such oil, gas and  
2 other minerals. Coal shall be assessed separately at 33  
3 1/3% of the coal reserve economic value, as provided in  
4 Sections 10-170 through 10-200.

5 (e) In the assessment of property encumbered by public  
6 easement, any depreciation occasioned by such easement  
7 shall be deducted in the valuation of such property. Any  
8 property dedicated as a nature preserve or as a nature  
9 preserve buffer under the Illinois Natural Areas  
10 Preservation Act, for the purposes of this paragraph, is  
11 encumbered by a public easement and shall be depreciated  
12 for assessment purposes to a level at which its valuation  
13 shall be \$1 per acre or portion thereof. For the purposes  
14 of this paragraph, any property registered in perpetuity  
15 under Section 16 of the Illinois Natural Areas  
16 Preservation Act is encumbered by a public easement and  
17 shall be depreciated for assessment purposes to a level at  
18 which its valuation is \$5 per acre, or portion thereof,  
19 and any improvement, dwelling, or other appurtenant  
20 structure present on that land shall be valued at 33 1/3%  
21 of its fair cash value.

22 This Section is subject to and modified by Sections 10-110  
23 through 10-140 and 11-5 through 11-65.

24 (Source: P.A. 91-497, eff. 1-1-00.)

1        Sec. 10-166. Land Registered land or land encumbered by  
2 conservation rights; valuation. Except in counties with more  
3 than 200,000 inhabitants that classify property for the  
4 purpose of taxation, to the extent any portion of any lot,  
5 parcel, or tract of land is ~~(i) registered in perpetuity under~~  
~~Section 16 of the Illinois Natural Areas Preservation Act, or~~  
~~(ii) encumbered in perpetuity by a conservation right, as~~  
6 defined in the Real Property Conservation Rights Act, if the  
7 conservation right has been conveyed and accepted in  
8 accordance with Section 2 of the Real Property Conservation  
9 Rights Act, recorded under Section 5 of that Act, and yields a  
10 public benefit as defined in Section 10-167 of this Act, upon  
11 application under Section 10-168, the portion of the lot,  
12 parcel, or tract of land ~~registered or~~ encumbered shall be  
13 valued at ~~3% 8-1/3%~~ of its fair market value estimated as if it  
14 were not ~~registered or~~ encumbered; and any improvement,  
15 dwelling, or other appurtenant structure present on any  
16 ~~registered or~~ encumbered portion of land shall be valued at  
17 ~~33-1/3%~~ of its fair market value. Beginning with the 1995 tax  
18 year in counties with more than 200,000 inhabitants that  
19 classify property for the purpose of taxation, to the extent  
20 any portion of a lot, parcel, or tract of land is ~~(i)~~  
21 ~~registered in perpetuity under Section 16 of the Illinois~~  
22 ~~Natural Areas Preservation Act or (ii)~~ encumbered in  
23 perpetuity by a conservation right, as defined in the Real  
24 Property Conservation Rights Act, if the conservation right  
25  
26

1 has been conveyed and accepted in accordance with Section 2 of  
2 the Real Property Conservation Rights Act, recorded under  
3 Section 5 of that Act, and yields a public benefit as defined  
4 in Section 10-167 of this Code, upon application under Section  
5 10-168, the portion of the lot, parcel, or tract of land  
6 ~~registered or~~ encumbered shall be valued at 25% of that  
7 percentage of its fair market value established under this  
8 Code, by an ordinance adopted under Section 4 of Article IX of  
9 the Illinois Constitution, or both, as the case may be; and any  
10 improvement, dwelling, or other appurtenant structure present  
11 on any ~~registered or~~ encumbered portion of the land shall be  
12 valued at that percentage of fair market value established  
13 under this Code, by an ordinance adopted under Section 4 of  
14 Article IX of the Illinois Constitution, or both, as the case  
15 may be. To qualify for valuation under this Section, the  
16 ~~registration agreement or~~ conservation right establishing an  
17 encumbrance shall: (1) prohibit the construction of any other  
18 structure on the ~~registered or~~ encumbered land except  
19 replacement structures, no larger than the previous structures  
20 which are replaced, that do not interfere with or destroy the  
21 features of the land that are intended to be protected by the  
22 ~~registration or~~ conservation right; or (2) confine existing  
23 and future structures on the encumbered land to building  
24 envelopes.

25 As used in this Section, "building envelope" means a  
26 clearly defined portion of the encumbered land in which

1       buildings and structures may exist, the location of which does  
2       not interfere with or destroy the features of the land that are  
3       intended to be protected by the conservation right.

4           The valuation provided for in this Section shall not apply  
5       to any land that has been valued as open space land under  
6       Section 10-155.

7       (Source: P.A. 88-657, eff. 1-1-95.)

8           (35 ILCS 200/10-167)

9           Sec. 10-167. Definition of public benefit; certification.

10           (a) A conservation right on land shall be considered to  
11       provide a demonstrated public benefit if the Department of  
12       Natural Resources certifies that it protects in perpetuity at  
13       least one of the following:

14           (1) Land providing a regular opportunity for public  
15       access to outdoor recreation or outdoor education.

16           (2) Land preserving habitat for plant and animal  
17       species that are native to Illinois state or federal  
18       endangered or threatened species or federal candidate  
19       species as defined in the Code of Federal Regulations (50  
20       CFR 424.02).

21           (3) Land identified in the Illinois Natural Areas  
22       Inventory.

23           (4) Land determined to be eligible for registration  
24       under Section 16 of the Illinois Natural Areas  
25       Preservation Act.

(5) Land contributing to the ecological viability of a park, conservation area, nature preserve, or other high quality native terrestrial or aquatic area that is publicly owned or otherwise protected.

(6) Land included in, or consistent with a federal, State, regional, or local government policy or plan for the conservation of wildlife habitat or open space, for the restoration or protection of lakes and streams, or for the protection of scenic areas.

(7) Land located adjacent to a park, conservation area, nature preserve, or other land or water area that is publicly owned or otherwise permanently protected for conservation purposes, if the conservation right on that land furthers the conservation purposes of the adjacent protected area.

(b) The person liable for taxes on the land shall submit an application to the Department of Natural Resources requesting certification that the land meets one of the criteria established in subsection (a). The application shall be in a form furnished by the Department of Natural Resources. Within 30 days of receipt of a complete and correct application for certification, the Department of Natural Resources shall determine whether the land encumbered by a conservation right provides a demonstrated public benefit and shall inform the applicant in writing of the decision.

(Source: P.A. 91-357, eff. 7-29-99.)

1 (35 ILCS 200/10-168)

2 Sec. 10-168. Valuation of ~~registered land or~~ land  
3 encumbered by conservation rights; application process.

4 (a) The person liable for taxes on land eligible for  
5 assessment under Section 10-166 must file a verified  
6 application requesting the ~~registered land or~~ conservation  
7 rights valuation with the chief county assessment officer by  
8 January 31 of the first year that the valuation is desired. If  
9 the application is not filed by January 31, the taxpayer  
10 waives the right to claim that valuation for that year. The  
11 application shall be in the form prescribed by the Department  
12 and shall contain information as may reasonably be required to  
13 determine whether the applicant meets the requirements of  
14 Section 10-166. If the application shows the applicant is  
15 entitled to the valuation, the chief county assessment officer  
16 shall approve it and maintain that valuation until notified as  
17 provided in Section 10-169. Otherwise, the application shall  
18 be rejected. The application shall be accompanied by the  
19 certification provided for in Section 10-167, if required.

20 (b) When the application has been filed with and approved  
21 by the chief county assessment officer, he or she shall  
22 determine the valuation of the land as otherwise permitted by  
23 law and as required under Section 10-166, and shall keep a  
24 record of that valuation.

25 (Source: P.A. 88-657, eff. 1-1-95.)

1           Section 99. Effective date. This Act takes effect upon  
2        becoming law.