

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 Section 10-155 as follows:

6 (35 ILCS 200/10-155)

7 Sec. 10-155. Open space land; valuation. In all counties,  
8 in addition to valuation as otherwise permitted by law, land  
9 which is used for open space purposes and has been so used for  
10 the 3 years immediately preceding the year in which the  
11 assessment is made, upon application under Section 10-160,  
12 shall be valued on the basis of its fair cash value, estimated  
13 at the price it would bring at a fair, voluntary sale for use  
14 by the buyer for open space purposes.

15 Land is considered used for open space purposes if it is  
16 more than 10 acres in area and:

17 (a) is actually and exclusively used for maintaining or  
18 enhancing natural or scenic resources,

19 (b) protects air or streams or water supplies,

20 (c) promotes conservation of soil, wetlands, beaches,  
21 or marshes, including ground cover or planted perennial  
22 grasses, trees and shrubs and other natural perennial  
23 growth, and including any body of water, whether man-made

1 or natural,

2 (d) conserves landscaped areas, such as public or  
3 private golf courses,

4 (e) enhances the value to the public of abutting or  
5 neighboring parks, forests, wildlife preserves, nature  
6 reservations, sanctuaries, or other open spaces, or

7 (f) preserves historic sites.

8 Land is not considered used for open space purposes if it  
9 is used primarily for residential purposes.

10 If the land is improved with a water-retention dam that is  
11 operated primarily for commercial purposes, the  
12 water-retention dam is not considered to be used for open space  
13 purposes despite the fact that any resulting man-made lake may  
14 be considered to be used for open space purposes under this  
15 Section.

16 (Source: P.A. 88-455; 89-137, eff. 1-1-96.)