

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

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

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

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

1 man-made or natural,

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

4 (5) ~~(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 (6) ~~(f)~~ preserves historic sites.

8 (b) A separately identifiable part of one property or
9 campus consisting of one or more parcels of land under one
10 ownership shall be valued as open space if the separately
11 identifiable part meets one or more of the criteria listed in
12 subsection (a) of this Section and is not otherwise excluded
13 from valuation as open space land under this Section. The
14 remaining part of such property or campus shall be valued at
15 fair cash value in accordance with Section 9-145 or in
16 accordance with a classification ordinance adopted pursuant to
17 Section 9-150. The boundary between the part of a property to
18 be valued as open space and the remaining part of the property
19 to be valued at fair cash value shall be set forth by map,
20 survey, or other description sufficient to identify both parts
21 clearly in the application filed under Section 10-160. The
22 boundary need not conform to existing property index number
23 ("PIN") descriptions, and one PIN may contain both open space
24 and non-open space land. In all cases, the qualification of any
25 land for open space valuation shall be determined by the
26 substantive criteria in this Section, and not merely by PIN

1 descriptions.

2 (c) The following uses of land or improvements do not
3 qualify for valuation as open space land, except as otherwise
4 provided under this Section:

5 (1) land that ~~Land is not considered used for open~~
6 ~~space purposes if it~~ is used primarily for residential
7 purposes; ~~;~~

8 (2) if ~~if the~~ land is improved with a water-retention
9 dam that is operated primarily for commercial purposes, the
10 water-retention dam is not considered to be used for open
11 space purposes despite the fact that any resulting man-made
12 lake may be considered to be used for open space purposes
13 under this Section; ~~;~~

14 (3) improvements consisting of hotels, lodging
15 facilities, clubhouses, banquet facilities, tennis or
16 other courts, swimming pools, or retail shops, together
17 with the land directly underlying such improvements;

18 (4) improvements consisting of buildings or structures
19 that are used primarily for commercial or industrial
20 purposes, together with the land directly underlying such
21 improvements;

22 (5) parking areas, roadways, walkways, medians with or
23 without plantings, and grassy areas which merely separate
24 one non-open space improvement from another on a campus or
25 property with multiple improvements, all of which are used
26 primarily to support the same purposes of the improvements

1 listed in items (3) and (4) of this subsection (c).

2 (d) Improvements or structures located on or adjacent to
3 land that is qualified to be valued as open space under
4 subsection (a) of this Section that enhance, preserve, or
5 conserve that land in its use for open space purposes shall be
6 included within the open space valuation and shall not be
7 separately valued. Such improvements or structures include,
8 but are not limited to:

9 (1) tees, fairways, greens, sand traps, sprinkler
10 systems, or any other improvements or structures that are
11 an integral part of a golf course;

12 (2) maintenance buildings, equipment sheds, or other
13 building or structural improvements that are used
14 primarily for the operation or maintenance of any open
15 space land, including, but not limited to, golf courses,
16 other landscaped areas, nature reservations, sanctuaries,
17 beaches, or historic sites;

18 (3) parking areas, roadways, or walkways used
19 primarily to support the open space purposes of the land;
20 and

21 (4) in addition to other buildings used for operation
22 or maintenance of a golf course, certain parts of a golf
23 clubhouse or pro shop, as defined and limited in subsection
24 (e) of this Section; provided, however, that such parts of
25 a golf clubhouse or pro shop shall only qualify to be
26 included within the open space valuation if they are used

1 primarily for golf-related operations or activities, and
2 are not used primarily for any other purposes or
3 activities.

4 (e) The inclusion of golf clubhouses and pro shops within
5 an open space assessment under this Section is subject to the
6 following definitions and limitations:

7 (1) An overall maximum of 10,000 square feet of a
8 clubhouse or pro shop building area, located in one or more
9 buildings, may be included within the open space assessment
10 for any one golf course property. Any part of such building
11 area must first qualify under subsection (d)(4) of this
12 Section to be included within the open space assessment,
13 and the inclusion of any building area shall not guarantee
14 that the maximum square footage will be so qualified.

15 (2) A "golf course property" means one or more golf
16 courses, with any number of golf holes, under common
17 ownership and operation on one parcel or several contiguous
18 parcels of land.

19 (3) A golf clubhouse or part thereof is considered to
20 be primarily for golf-related operations or activities if
21 it contains locker rooms or other dressing areas for
22 golfers, a grill room or other casual food and beverage
23 service available to golfers before, during, or after
24 rounds, or an office for the administration of the golf
25 course, and if it is actually and primarily used for these
26 purposes.

1 (4) A golf pro shop or part thereof is considered to be
2 primarily for golf-related operations or activities if it
3 is used to sell or otherwise furnish golf equipment or golf
4 apparel, or as an office for administration of the golf
5 course, and if it is actually and primarily used for these
6 purposes.

7 (Source: P.A. 95-70, eff. 1-1-08.)