



Rep. Michael J. Zalewski

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LRB098 19482 HLH 60278 a

1 AMENDMENT TO SENATE BILL 3382

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3382 by replacing  
3 everything after the enacting clause with the following:

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.

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

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

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

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

4           (3) ~~(c)~~ promotes conservation of soil, wetlands,  
5 beaches, or marshes, including ground cover or planted  
6 perennial grasses, trees and shrubs and other natural  
7 perennial growth, and including any body of water, whether  
8 man-made or natural,

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

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

14           (6) ~~(f)~~ preserves historic sites.

15           (c) A separately identifiable part of one property or  
16 campus consisting of one or more parcels of land under one  
17 ownership shall be valued as open space if the separately  
18 identifiable part meets one or more of the criteria listed in  
19 subsection (b) of this Section and is not otherwise excluded  
20 from valuation as open space land under this Section. The  
21 remaining part of such property or campus shall be valued at  
22 fair cash value in accordance with Section 9-145 or in  
23 accordance with a classification ordinance adopted pursuant to  
24 Section 9-150. The boundary between the part of a property to  
25 be valued as open space and the remaining part of the property  
26 to be valued at fair cash value shall be set forth by map,

1 survey, or other description sufficient to identify both parts  
2 clearly in the application filed under Section 10-160. The  
3 boundary need not conform to existing property index number  
4 ("PIN") descriptions, and one PIN may contain both open space  
5 and non-open space land. In all cases the qualification of any  
6 land for open space valuation shall be determined by the  
7 substantive criteria in this Section, and not merely by PIN  
8 descriptions.

9 (d) The following uses of land or improvements do not  
10 qualify for valuation as open space land, except as otherwise  
11 provided under this Section:

12 (1) land that ~~Land is not considered used for open~~  
13 ~~space purposes if it~~ is used primarily for residential  
14 purposes; -

15 (2) if ~~if the~~ land is improved with a water-retention  
16 dam that is operated primarily for commercial purposes, the  
17 water-retention dam is not considered to be used for open  
18 space purposes despite the fact that any resulting man-made  
19 lake may be considered to be used for open space purposes  
20 under this Section; -

21 (3) improvements consisting of hotels, lodging  
22 facilities, club houses, banquet facilities, tennis or  
23 other courts, swimming pools, or retail shops, together  
24 with the land directly underlying such improvements;

25 (4) improvements consisting of buildings or structures  
26 that are used primarily for commercial or industrial

1 purposes, together with the land directly underlying such  
2 improvements;

3 (5) parking areas, roadways, walkways, medians with or  
4 without plantings, and grassy areas which merely separate  
5 one non-open space improvement from another on a campus or  
6 property with multiple improvements, all of which are used  
7 primarily to support the same purposes of the improvements  
8 listed in items (3) and (4) of this subsection (d).

9 (e) Improvements or structures located on or adjacent to  
10 land that is qualified to be valued as open space under  
11 subsection (b) of this Section that enhance, preserve, or  
12 conserve that land in its use for open space purposes shall be  
13 included within the open space valuation and shall not be  
14 separately valued. Such improvements or structures include,  
15 but are not limited to:

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

19 (2) maintenance buildings, equipment sheds, or other  
20 buildings or structural improvements that are used  
21 primarily for the operation or maintenance of any open  
22 space land, including, but not limited to, golf courses,  
23 other landscaped areas, nature reservations, sanctuaries,  
24 beaches, or historic sites;

25 (3) parking areas, roadways, or walkways used  
26 primarily to support the open space purposes of the land;

1       and

2           (4) in addition to other buildings used for operation  
3           or maintenance of a golf course, certain parts of a golf  
4           club house or pro-shop, as defined and limited in  
5           subsection (f) of this Section;

6           (f) The areas of a golf club house or pro-shop containing  
7           locker rooms or other dressing areas for golfers, grill rooms  
8           or other casual food and beverage service areas available to  
9           golfers before, during, or after rounds, areas used for the  
10           sale or other furnishing of golf equipment or apparel, or  
11           offices for administration of the golf course shall be included  
12           within an open space assessment under this Section, subject to  
13           the following definitions and limitations:

14           (1) A maximum of 4,000 square feet of club house or  
15           pro-shop building area for each 9 golf holes, up to an  
16           overall maximum of 8,000 square feet of building area,  
17           located in one or more buildings, shall be included within  
18           the open space assessment for any one golf course property.

19           (2) "Golf course property" means one or more golf  
20           courses, with any number of golf holes, under common  
21           ownership and operation on one parcel or several contiguous  
22           parcels of land.

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

24           Section 99. Effective date. This Act takes effect upon  
25       becoming law."