



OPEN SPACE LAND ELIGIBILITY BULLETIN

Definitions and Eligibility

Land that is used for open space purposes and has been used for open space purposes for the years immediately preceding. Open space land shall be valued on the basis of its fair cash value, estimated at the price it would bring at a fair, voluntary sale for use by the buyer for open space purposes.

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

- A. is actually and exclusively used for maintaining or enhancing natural or scenic resources
- B. protects air or streams or water supplies,
- C. promotes conservation of soil, wetlands, beaches, or marshes, including ground cover or planted perennial grasses, trees and shrubs and other natural perennial growth, including any body of water, whether man-made or natural.
- D. Conserves landscaped areas, such as public or private golf courses,
- E. Enhances the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, or
- F. Preserves historic sites.

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

Required Information and Documentation

The person liable for the taxes must file a verified application requesting open space valuation by January 31 of each year for which open space valuation is desired. The Assessor's Office has prepared an Application for Valuation of Real Property Used for Open Space Purposes. If this application is not filed by January 31, the taxpayer waives the right to claim the open space valuation for that year.

Questions about Open Space may be directed to the Cook County Assessor's Office, 118 N. Clark, Room 301, Incentives Department, Chicago, IL 60602, (312) 603-3430.