



INITIAL Application for Assessment as Open Space for 2020

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KANE COUNTY ASSESSMENT OFFICE

719 Batavia Avenue, Building C
Geneva, Illinois 60134-3000
(630) 208-3818

Section 1: Instructions

A. This form is to be used only for:

- (a) Properties that were *not approved* for open space for the 2019 taxable year; or
- (b) Properties that were approved for open space for the 2019 year, and the applicant is applying for more or less open space than was approved in the prior year.

B. Property eligibility. You should complete this form to request an alternate assessment if your property has been continually used as open space since January 1, 2017 and will continue to be used for open space purposes through December 31, 2020. Land is considered used for open space purposes if it is more than ten (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, and 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. (35 ILCS 200/10-155)

B. Improvements. If the property is improved, the improvements cannot be assessed as open space unless there is a “substantial nexus” between the improvement and the use for which the open space is requested. (*Lake County Board of Review v. Illinois Property Tax Appeal Board*, 2013 IL App (2d) 120429)

C. Burden of proving eligibility lies with taxpayer. The preferential assessment for open space is to be construed “narrowly and strictly in favor of taxation” and the burden of proof of eligibility lies with the taxpayer. (*Lake County Board of Review v. Illinois Property Tax Appeal Board*, 2013 IL App (2d) 120429)

D. Application Process. The Supervisor of Assessments will review all timely-filed applications and issue a final administrative decision on the eligibility of the property for assessment as open space. If the application shows the applicant is entitled to the valuation, the Supervisor of Assessments shall approve it; otherwise, the application shall be rejected. (35 ILCS 200/10-160)

E. Annual application required. You must annually file an application with the county assessment office on or before June 30 of the year that the alternate assessment is requested. Failure to file in a timely manner will result in a waiver of the open space assessment for that year. (35 ILCS 200/10-160)

F. Tax penalty if open space is not maintained. When any portion of this property is no longer used for open space purposes, the person liable for taxes must immediately notify the Kane County Assessment Office in writing, and will also be required to pay the difference in taxes based on the fair cash value of the property in each of the 3 preceding assessment years, plus 5% interest. Payment is due by the following September 1. (35 ILCS 200/10-165)

