Wooded Acreage Assessments

This fact sheet explains how wooded acreage is assessed.

Woodland, woodlots, woodland pasture, or timber tracts that are part of a “farm”
(Section 1-60 and Section 10-110 of the Illinois Property Tax Code)

Wooded acreage that is part of a farm is assessed as

1. “other farmland” at 1/6 of its debased productivity index EAV as cropland; or
2. “wasteland” based on its contributory value at 1/6 of the EAV per acre of cropland of the lowest productivity index certified by the department; or
3. “idle land” as cropland or wasteland as prescribed by the Illinois Department of Revenue Implementation Guidelines. (See PTAX-1022, 2002 Components and Cost Schedules of the Illinois Real Property Appraisal Manual for more information.)

Note: If the idle land portion is larger than the farmed portion and does not qualify for another preferential assessment, it will be assessed at 33 1/3 percent of its market value.

Tree nurseries, orchards, and forestry are included in the “farm” definition.

Woodland, woodlots, woodland pasture, or timber tracts that are not part of a “farm”

Just because a tract is located in a remote or rural area, or because a tract of land has trees or brush on it does not make it eligible for a farmland assessment. Wooded acreage that does not qualify for a preferential assessment is assessed at 33 1/3 percent of market value according to its highest and best use. One way that the property owner can determine whether or not the assessment is accurate is to divide the price paid for the property or its current market value by three.

Wooded acreage that is not part of a farm may qualify for a reduced assessment under other statutory provisions. Property owners may wish to investigate one of the options listed below.

- DNR Forestry Management Plan (Section 10-150 of the Property Tax Code)
- Non-clear cut assessment (Section 10-153 of the Property Tax Code)
- Open space assessment (Section 10-155 of the Property Tax Code)
- Registered land or land encumbered by conservation rights (Section 10-166 through 10-168 of the Property Tax Code)

Why wooded acreage assessments may be increasing

In response to a 2002 Farmland Technical Advisory Board (FATAB) resolution that seeks to achieve assessment equity and uniformity both within the county and state-wide, the Illinois Department of Revenue asked each county to review its assessment practices and to make any needed corrections to be sure that all provisions of the existing Farmland Assessment Law and IDOR Implementation Guidelines are met. Counties were asked to be sure that only qualifying properties receive the farmland assessment.