



Illinois Department of Revenue

101 W. Jefferson St.
Springfield, IL 62702

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 Publication 122, Farmland Implementation Guidelines](#), 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.

- Wooded Acreage Assessment Transition Law ([Section 10-510](#) of the Property Tax Code)
- DNR Forestry Management Plan ([Section 10-150](#) of the Property Tax Code)
- Conservation Stewardship Law ([Section 10-420](#) 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)