Tax Assessments of Open Space Land



PENNCROSS BENT SOD **TORONTO C-15** BENT SOD OR STOLONS Pure To Strain Maintained at 1/4" mowing height with "Greens King" Grown on Sandy Loam Soil Toronto C-15 Strain resistant to leafspot. - BLUEGRASS SOD - XL-100 Blend Adelphi KY-33 Blend Merion H & E Sod Nursery, Inc. 3900 West 167th Street 4E S(Markham, Illinois 60426 312 798-2210 April showers May flowers and a lot of fungal activity

start spring disease control NOW with TUCO Acti-dione TGF®

The same conditions that promote spring growth can open the door to leafspot, dollarspot and melting-out. Start right after first mowing to apply Acti-dione TGF regularly. See us for help in spring disease control.

DON MASKE AGRICULTURAL CHEMICAL SALES REPRESENTATIVE

HOME: 924 PUTNAM DRIVE, LOCKPORT, ILLINOIS 60441 815/838-8164



The subject of the assessed value of real estate is becoming acute for the owners of open land, which includes golf and other open or recreational areas. Urbanization increasingly surrounds these open spaces.

Some assessors are valuing land at its "highest and best use", based upon the value of neighboring land. This tends to force the owners of "open space" to abandon its use as "open space" and convert it to a more profitable use.

Several states have recognized that "open spaces" including golf clubs, public and private, are a valuable community resource which should be preserved. They have enacted statutes providing that such land shall be assessed on its "current use", not the "highest and best use", and that the value of neighboring real estate shall not be considered.

Such legislation has been introduced in Illinois as HB0729. We believe it is in the interest of all golf and country clubs in Illinois to recommend its support to their members.

While this particular problem may not be imminent at your installation at this time, it is a potential problem for every golf and country club in Illinois.

If you agree, we suggest that you contact your representatives in the legislature and urge support of the bill.

If you desire more information or a more detailed explanation of this Bill, please contact Mr. Carl Boyer at 312-279-5444 or his home number 312-386-5611.

We request that you report back to us concerning the attitudes you encounter in making such contacts.

Carl H. Boyer



Mitts & Merrill Brush Chipper designed for Golf Course use. Uses P.T.O. Power and 3 pt. Hitch for economical price and operation.

> C. E. DAUGHERTY CO. 1855 W. Stuart Ln. Palatine, Ill. 60067 (312) 359-0602

