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## Question: Can unit owners opt-out of condominium association appeals?

No, unit owners cannot opt-out of association appeals. But, they can appeal on their own. And, by doing so, they will effectively have opt-out of an association appeal.

The Condominium Property Act allows associations to contest tax assessments “on behalf of all unit owners”. We call these appeals collective appeals. The Condominium Property Act provides as follows:

*(c) Upon authorization by a two-thirds vote of the members of the board of managers or by the affirmative vote of not less than a majority of unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declaration or bylaws, the board of managers acting on behalf of all unit owners shall have the power to seek relief from or in connection with the assessment or levy of any such taxes, special assessments or charges, and to charge and collect all expenses incurred in connection therewith as a common expense.*

The Act is mandatory. It doesn't allow Associations to pick and choose which unit owners to include in an appeal. The Act requires associations to include all unit owners. So, Associations cannot allow owners to “opt-out”. But, every unit owner has the right to appeal its assessment by filing its own appeal.

If the Association files a collective appeal and an owner files its own appeal, most assessing officials will recognize the appeal filed by the unit owner and will remove that unit from the collective appeal.

Other assessors may, however, require the consent of the association's attorney to remove a unit from a collective appeal.

Elliott & Associates will consent to the removal of a unit owner from a collective appeal.

Therefore, while associations cannot allow a unit owner to opt-out of a collective appeal, any unit can effectively do that by filing an appeal on his or her own.