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Question: Should our association waive legal fees for senior freeze recipients?

This is a business decision for your board. We will tell you what the law says and give you some of the pros and cons of waiving legal fees for senior freeze recipients.

The Condominium Property Act gives associations the right to file tax appeals for all unit owners and to charge them for the costs incurred as a common expense. The Condominium Act provides:

(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

Some associations choose to bill their unit owners for their share of tax appeal costs.

Senior freeze recipients may object to paying tax appeal costs because their taxable property values were already frozen under the senior freeze program. **Why bill senior freeze recipients?**

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| Pro's | <ul style="list-style-type: none"> ✓ Because that is what the law provides. The Act says that tax appeal costs are a common expenses to be billed to the unit owners ✓ Most association services are provided collectively – for the good of all – and not selectively – for individual unit owner ✓ Many associations believe that waiving charges for a unit owner who perceives no value to an association service is fundamentally wrong and creates a bad precedent ✓ The Association doesn't know which owners will actually receive the freeze from year to year. And, it is be time-consuming for the Association to figure that out ✓ Unit owners who do not receive the freeze often believe that owners who receive the freeze and are excused from payment get a free ride ✓ Seniors freeze recipients benefit from an association appeal for years to come when their assessments are reduced below their previously frozen base ✓ Seniors freeze recipients may benefit when they sell their property (and enjoy lower taxes) or if they fail to qualify for a freeze in the future ✓ Property values for all homeowners – seniors included – are positively impacted from keeping taxes in the development low |
| Con's | <ul style="list-style-type: none"> ✓ Because seniors may not recognize a current tax benefit from an appeal while they are under the Freeze ✓ Because the Association doesn't want to argue with its seniors |

These are some of the reasons why the Association might choose to waive legal fees for senior freeze recipients. We hope this helps your board to make an informed decision.