



HGSUW

News & Views

Hasselberg Grebe Snodgrass
Urban & Wentworth
Attorneys and Counselors

Volume 17, Issue III

December 2020

WE ARE HERE FOR YOU & THANK YOU FOR YOUR SUPPORT

Throughout the Coronavirus Pandemic, we have continued to provide high-quality legal services in a safe and responsible manner. In addition to our compliance with state and federal guidelines, our firm has proactively implemented safeguards and procedures to protect our clients and employees. These measures have allowed our firm to effectively serve our clients, while prioritizing the health and safety of our clients, employees, and the Central Illinois community. We thank our clients for their ongoing support during these difficult times.

Our firm has remained open throughout the duration of the Pandemic with controlled access to our office. We have utilized our spacious office, which encompasses the entire fourteenth floor of the Becker Building in downtown Peoria, to host socially distanced client meetings, attend virtual hearings and meetings, and conduct our day-to-day operations. In addition to social distancing measures, our firm has implemented temperature checks and screening protocols for all employees and clients.

We have also transitioned to reduced, split shifts for office staff and remote work schedules for attorneys, when necessary, to reduce office traffic and maximize social distancing. Our office has remained open with no reduction in our employees.

We are also excited to welcome Lucas Myrna to our firm. Lucas is from the West Peoria area and graduated from the University of Illinois College of Law. Lucas recently passed the Illinois State Bar examination and will be sworn in as an attorney on January 14, 2021.

HGSUW attorneys have also continued to serve our clients' needs in courthouses throughout the State, when permitted. We remain ready to serve, responsibly and safely, with your protection and needs in mind. Our firm is honored to have earned your trust and respect, and we continue to stand ready to assist you with your legal needs.

HGSUW CONTINUES SUPPORT OF COMMUNITY THROUGH PEORIA COUNTY BAR ASSOCIATION

Although the Coronavirus Pandemic continues to impact the Peoria area, the attorneys at Hasselberg Grebe Snodgrass Urban & Wentworth have carried on with their efforts to help the community. One such avenue of support is through the Peoria County Bar Association and, in particular, its Young Lawyer Committee ("YLC").

[See YLC, Page 3](#)

Hasselberg Grebe Snodgrass Urban & Wentworth
Attorneys and Counselors
401 Main Street, Suite 1400
Peoria, IL 61602-1258
Phone: 309/637-1400
Fax: 309/637-1500



Inside this issue

Winter Weather Driving **Page 2**

Home Office Deductions **Page 3**

Illinois Welcomes the Uniform Trust Code **Page 4**

Illinois Supreme Court Renders Decision in Cow Collision Case **Page 5**





WINTER DRIVING



As temperatures drop throughout Central Illinois, there is often, unfortunately, a correlating rise in the frequency of motor vehicle accidents. According to the Illinois Emergency Management Agency, winter driving conditions contribute to an average of nearly 29,000 vehicle crashes in Illinois each year. In addition to following Illinois Vehicle Code regulations, which is always required, area drivers should prepare for winter driving and take extra precaution when driving during the winter months.

The Illinois Department of Transportation encourages drivers to adhere to the following guidelines during winter months: (1) always wear a seat belt – it's the law and it could save your life; (2) slow your speed, acceleration, steering, and braking in wintry conditions; (3) never use handheld devices when behind the wheel – again, it's the law and could save a life; (4) do not crowd snowplows and be cognizant of the operator's restricted field of vision; (5) avoid using cruise control in rain, snow, or ice; (6) watch out for black ice and be aware of conditions causing black ice; (7) carefully approach and traverse intersections, ramps, bridges and shady areas, as they are prone to icing; (8) avoid traveling in snow storms or bad weather conditions, when possible; (9) monitor your vehicle's tire pressure, antifreeze level, and available fuel, as freezing temperatures can affect your car's performance; (10) prepare an emergency kit for your vehicle containing jumper cables, flares or reflectors, windshield washer fluid, an ice scraper, traction material, extra warm clothing, gloves, blankets, phone charger, non-perishable food, and a first-aid kit; and (11) slow down and move over for stopped emergency, construction, and maintenance vehicles.

If you happen to be involved in a motor vehicle accident, the Illinois State Bar Association recommends the following actions, which include several of a driver's obligations under the Illinois Vehicle Code: (1) do not flee the scene of the accident; (2) stop your vehicle as soon as possible without obstructing traffic or endangering any person or property; (3) provide reasonable assistance to any injured party, which includes helping an injured person obtain necessary medical care; (4) call 9-1-1 for assistance; (5) seek medical attention, if needed; (6) cooperate with emergency personnel and file an accident report; (7) give your name, address, vehicle registration number, insurance information, and driver's license, if requested, to the other driver and obtain this information from the other driver; (8) leave a written message with your name, address, vehicle registration number, and contact number in a conspicuous place on or near an unattended vehicle; (9) if possible, obtain the name(s) and contact information of all witnesses; and (10) notify your automobile insurance company of the accident as soon as possible.

If you have any questions about motor vehicle accidents or traffic matters, please contact Kenneth M. Snodgrass, Jr. or Kevin D. Day at (309) 637-1400.





HOME OFFICE DEDUCTIONS

As 2020 draws to a close, some taxpayers may be starting to think about getting their receipts and records together to figure out what they can deduct this year. Also, for many taxpayers, working from home has become a new reality and questions may arise about available tax breaks for a newly-established home office set up. The short answer, unfortunately, is that employees (receiving a W-2) are not eligible for a home office deduction under Section 280A of the Internal Revenue Code following the elimination of miscellaneous itemized deductions with the enactment of the Tax Cuts and Jobs Act of 2017. For those taxpayers filing a Schedule C for business activities, a home office deduction may be available if certain requirements are met.

In order to qualify for these deductions, an individual/sole proprietor, or an owner of a pass-through entity, must meet at least two basic requirements: (1) a portion of the home must be used exclusively for conducting business on a regular basis; and (2) the home must be the taxpayer's principal place of business, or administrative and management activities must be conducted at the home, at least. For eligible taxpayers, Section 280A allows for certain home expenses such as mortgage interest, insurance, utilities, repairs, maintenance, depreciation, and rent to be deductible to some extent. When deducting home expenses, taxpayers may utilize a simplified option to deduct \$5.00 per square foot for business use at home, up to \$1,500.00. Using the regular method, deductions are based upon the percentage of the home devoted to business use for indirect expenses. Direct expenses are deductible in full. Sufficient records should also be maintained for any deducted expenses for a period of at least seven (7) years.

If you have any questions about income tax planning or preparing tax returns, contact our experienced tax attorneys James R. Grebe, David B. Wiest, and Kyle M. Tompkins at (309) 637-1400.

HGSUW CONTINUES SUPPORT OF COMMUNITY THROUGH PEORIA COUNTY BAR ASSOCIATION

Continued from Page 1, YLC . . .

As the name suggests, the YLC is comprised of Peoria County Bar Association members who are newer to the legal profession, and also interested in giving back to the community. HGSUW partners David B. Wiest, Kevin D. Day, and Kyle M. Tompkins all recently served as chairperson of the YLC, and Kevin O. Sheahan, an associate attorney here at the firm, currently serves as vice-chair of the committee. Other HGSUW associates, Greg A. Nordstrom, Jason B. Boucher, Ryan W. Kitzhaber, and Lucas Myrna also serve on the YLC and lead various sub-committees.

Earlier this year, Mr. Sheahan spearheaded the YLC's Suit Drive. The Suit Drive consists of collecting men and women's business attire from Peoria County Bar Association members and distributing the clothing to a local charitable organization. This year, numerous items of clothing were collected from participating members of the Bar Association and donated to Neighborhood House. Neighborhood House is a local non-profit that provides a variety of services to those in need, including workforce development, adult education programs, and meals on wheels.

As the holiday season approaches, the Young Lawyer Committee outreach efforts will next be directed towards Project Santa. The Project Santa program involves collecting toys and gifts to be distributed to local disadvantaged children through South Side Mission.

The Coronavirus Pandemic has not completely diminished the YLC's community outreach efforts, which is as important than ever. HGSUW continues to strongly support these endeavors through the participation of our attorneys and staff.



ILLINOIS WELCOMES THE UNIFORM TRUST CODE

It has been decades in the making, but big changes have come to trust law in Illinois. Effective January 1, 2020, the Uniform Trust Code, named the Illinois Trust Code as adopted by the Illinois General Assembly in 2019, has been the law of the land. The newly minted Code ultimately creates a comprehensive, organized body of law governing trusts in Illinois. Over the years, Illinois has developed a body of law established by sporadic case law precedent, which is largely preserved and codified as part of the Code. Specifically, the Code addresses numerous nuances involved in trust formation, trust administration and the role of fiduciaries.

There are some distinct changes made in the Code that trustees and individuals creating trusts should take into consideration. In particular, the Code expands the scope of beneficiaries entitled to receive trust accountings. Additionally, the Code imposes somewhat stricter notice requirements on trustees under certain circumstances such as when a trust becomes irrevocable or there is a change concerning the trustee of a trust. These newly codified accounting and notice mandates may impact established administrative processes.

The Code further touches on other aspects of trust administration as performed by trustees. When creating trusts, individuals have always been able to and still may include exculpatory language in the trust instrument to exonerate a trustee from personal liability when acting in good faith. Now, though, there is a statutory presumption that such provisions are invalid if included at the behest of the trustee, but may be validated by showing these clauses were fair under the circumstances and adequately communicated. The Code also allows trustees to delegate certain fiduciary duties they would not otherwise have been able to under the prior law. The trustee must exercise reasonable care in selecting and monitoring the activities of the individual or entity to whom such duties are delegated. A savings provision also provides a safeguard against unbridled distributions to a beneficiary who is also acting as trustee of a trust at the cost of others interested in the trust.

If you have any questions about the Illinois Trust Code, or any other matters concerning trust and estate planning and administration, please contact one of the members of our Trust and Estates Team led by James R. Grebe, and includes David B. Wiest, Kyle M. Tompkins, and Kevin O. Sheahan, at (309) 637-1400.





ILLINOIS SUPREME COURT RENDERS DECISION IN COW COLLISION CASE



When we last left this story, we learned that the Illinois Supreme Court had agreed to take an appeal of the case of the cow roaming the Joe Daviess County highways (at least until the deputy appeared).

If you recall, a deputy sheriff drove his squad car into a wandering cow and the deputy sued the owner of the cow for his injuries. The cow's owner sued his neighbors, saying that the cow had gotten through the neighbor's fence that they had failed to maintain. The lower court threw out the claims against the neighbors. The Appellate Court ruled the opposite way, and gave the owner a victory on two of his three theories. The neighbors appealed to the Illinois Supreme Court.

The Supreme Court issued its decision late last year and handed the neighbors a victory. The Court found that there was no common law tort action for escaped cattle. Rather, the cause of action must come from the Animals Running At Large Act, and that Act applies only to owners and keepers of the animals. Further, because there was no tort, there was no basis for any contribution claim.

As we discussed in our prior article, different courts can come to different conclusions regarding how the law is applied to particular situations. This latest decision also underscores another lesson we mentioned before, namely, that even if you are not held liable in a lawsuit, defending the lawsuit can be costly, both monetarily and emotionally. Here, even though they ultimately won the case, the neighbors were sued, and undoubtedly incurred at least some legal fees. Further, the time and uncertainty of being involved in a lawsuit can be emotionally draining.

So, who was the big loser in this case? Other than the cow, the cow's owner has lost the most. He is on the hook for the deputy's damages, and cannot recover from his neighbors.

One final lesson:

The law in the United States continually evolves, be it from court decisions or legislative action. Interestingly, in this case, the Court examined cases from the 1800's, and at least one of them is still good law. Some areas of the law evolve quicker than others, and that is why lawyers have so many books on the shelves, or at least they used to (it's almost all electronic now). Apparently, the practice of law evolves too...



Wishing you a happy holiday season and a prosperous, COVID-free New Year in 2021!!

**The Attorneys of our Firm:**

James R. Grebe
Kenneth M. Snodgrass, Jr.
Charles J. Urban
David L. Wentworth II
David B. Wiest
William P. Streeter
Kevin D. Day
Kyle M. Tompkins
Kevin O. Sheahan
Greg A. Nordstrom
Jason B. Boucher
Ryan W. Kitzhaber

Michael R. Hasselberg,
Of Counsel

401 Main Street, Suite 1400
Peoria, IL 61602-1258

Telephone: (309) 637-1400
Fax: (309) 637-1500

Find us on the web
at: www.hgsuw.com

A special thanks to Kevin Day, Kyle Tompkins, Kevin Sheahan, our editors and attorneys, for their selection and preparation of the articles appearing in this edition of HGSUW News & Views. Thank you, as well, to our guest bovine author, William Streeter.

HGSUW News & Views is published by the law firm of Hasselberg Grebe Snodgrass Urban & Wentworth for its clients and friends. All rights reserved. © 2020 Hasselberg Grebe Snodgrass Urban & Wentworth.

Hasselberg Grebe Snodgrass Urban & Wentworth is a 13-attorney full service law firm with individual lawyers concentrating in particular areas of the law. The firm serves clients throughout the State with a focus on Central and Southern Illinois. Practice areas include: Adoption Law, Administrative Law, Agricultural Law, Bankruptcy, Commercial Law, Corporate Law, Criminal Law, DUI/DWI, Elder Law, Estate Planning, Environmental Law, Family Law, Federal Taxation, Governmental Law, Insurance Law, Labor and Employment, Land Use, Litigation, Personal Injury, Planning, Probate, Real Estate, Traffic Violations, Trusts and Estates, Wills, Workers' Compensation, and Zoning.



Super Lawyers



NOTICE: IRS CIRCULAR 230 DISCLOSURE: Under regulations issued by the U.S. Treasury, to the extent that tax advice is contained in this newsletter, you are advised that such tax advice is not intended or written to be used, and cannot be used by you, or any party to whom this correspondence is shown, for the purpose of avoiding penalties under the Internal Revenue Code, or promoting, marketing or recommending the tax advice addressed herein to any other party.

This newsletter and the contents contained herein are copyrighted by Hasselberg Grebe Snodgrass Urban & Wentworth. Certain photographs and other materials are used by permission of their respective authors or publishers. No portion of this newsletter or any content herein may be redistributed or republished without the express written permission of Hasselberg Grebe Snodgrass Urban & Wentworth. This newsletter and the content contained herein is intended for informational purposes only and is not legal advice. No responsibility is assumed for the accuracy or timeliness of any information contained in, or referenced by, this newsletter. This newsletter and the information contained or referenced herein is not intended as a substitute for legal counsel, and is not intended to create, nor does the receipt of same constitute an attorney-client relationship. Readers should not act upon or refrain from acting upon this information without seeking advice from professional legal counsel. The hiring of an attorney is an important decision. If you have any questions or comments concerning this newsletter, please contact us at (309) 637-1400.