



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Amritpreet & Sylvia Bhugra
DOCKET NO.: 24-02974.001-C-1
PARCEL NO.: 08-13-151-039

The parties of record before the Property Tax Appeal Board are Amritpreet & Sylvia Bhugra, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DeKalb County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$83,041
IMPR.: \$180,267
TOTAL: \$263,308

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DeKalb County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story commercial building of frame and brick exterior construction with 7,128 square feet of building area. The building was constructed in 1999. Features include three units, one auto repair shop with 532 square feet of office area and two retail/office units,¹ six overhead doors (with two oversized doors), 18-foot eave height walls, and one dock door. The property has a 28,314 square foot site and is located in DeKalb, DeKalb Township, DeKalb County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located 0.85 or 0.95 of a mile from the subject, two of which are on the same street

¹ The Board finds the best evidence of the subject's features is found in its property record card and evidence presented by the board of review, which was not refuted by the appellants in written rebuttal.

as the subject. The comparables are improved with 1-story commercial buildings of brick exterior construction ranging in size from 3,182 to 7,200 square feet of building area. The buildings were constructed in 1981 or 1995. Comparables #2 and #3 are depicted as single-tenant properties and comparable #1 is depicted as a four unit property. Each comparable was reported to have from 382 to 864 square feet of office area.² Comparables #1 and #2 have 16 foot eave height walls and comparable #3 has 18 foot eave height walls. Comparable #3 has four overhead doors. The comparables have improvement assessments ranging from \$87,921 to \$171,591 or from \$23.83 to \$27.63 per square foot of building area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$180,267.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$314,059. The subject property has an improvement assessment of \$231,018 or \$32.41 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on one equity comparable located 2.40 miles from the subject. The board of review submitted a map depicting the locations of both parties' comparables in relation to the subject, with the appellants' comparables located much closer to the subject than the board of review's comparable. The board of review's comparable is improved with a 1-story commercial building of concrete block/vinyl/brick exterior construction with 10,092 square feet of building area. This property was built in 2005 and features six units, consisting of one auto repair shop, one 1,000 square foot office unit, and four retail/office units. This comparable has 20 foot eave height walls (with 16 feet in the office area) and five overhead doors (with two oversized doors).

The board of review submitted a brief explaining the subject property is located in a 4-lane business corridor of a road that connects two of the county's largest towns. The board of review's comparable is located along the same corridor as the subject but is located closer to Sycamore with a lower traffic count than the subject. With regard to the appellants' comparables, the board of review contended they differ from the subject in eave height, overhead doors, drive up rear access, age, and/or building size. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued all of the parties' comparable differ from the subject in some respects. The appellants asserted the board of review's comparable is located more than 2 miles from the subject and differs in building size. The appellants argued their comparables are more similar to the subject in proximity, building size, and age.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in

² The property record cards for these comparables submitted by the board of review depict only comparable #3 as having 532 square feet of office area, with comparables #2 and #3 depicted to be single-tenant properties and comparable #1 depicted with four 1,800 square foot units. These features were not refuted by the appellants in written rebuttal.

the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of four equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #3 and to the board of review's comparable, due to substantial differences from the subject in building size, age, and/or location.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2, which are similar to the subject in building size, age, and location but have varying degrees of similarity to the subject in features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two comparables have improvement assessments of \$164,384 and \$171,591 or \$25.29 and \$23.83 per square foot of building area, respectively. The subject's improvement assessment of \$231,018 or \$32.41 per square foot of building area falls above the range established by the best comparables in this record.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as overhead doors and eave heights when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

November 25, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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