



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

APPELLANT: Derek Tepovich
DOCKET NO.: 24-03569.001-R-1
PARCEL NO.: 13-24.0-412-007

The parties of record before the Property Tax Appeal Board are Derek Tepovich, the appellant; and the St. Clair 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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$19,165
IMPR.: \$115,517
TOTAL: \$134,682

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair 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 dwelling of stone, wood and siding exterior construction with 2,140 square feet of living area. The dwelling was constructed in 2021. Features of the home include a full basement, central air conditioning, a fireplace and a 3-car garage totaling 878 square feet of building area. The property has a 11,326 square foot site and is located in Freeburg, Smithton Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located at end of street, cul-de-sac or 2 houses down the street. The comparables are improved with 1-story or 2-story homes of brick, wood and siding or stone, wood and siding exterior construction ranging in size from 2,148 to 2,136 square feet of living area.¹ The dwellings are 2 to 5 years old and have

¹ The Board finds the best evidence of dwelling size for appellant's comparables #1 and #4 was provided by the board of review which included property record cards with sketch diagram, dimensions and area calculations. The

full basements, three with finished area. The comparables have central air conditioning and a 2-car or a 3-car garage. Comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$89,004 to \$114,059 or from \$40.42 to \$51.19 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,450. The subject property has an improvement assessment of \$124,285 or \$58.08 per square foot of living area.

In response to the appeal, the board of review noted appellant's comparables #1 and #3 are 2-story homes when compared to the subject's 1-story home. The board of review also indicated appellant's comparable #2 is receiving a pro-rated assessment but did not provide documentary evidence as to why the property is receiving a pro-rated assessment and how much.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located on the same street as the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,500 to 2,171 square feet of living area. The dwellings were built from 2020 to 2023 and have full basements, two with finished area. The comparables have central air conditioning, one fireplace and a garage ranging in size from 528 to 864 square feet of building area. The comparables have improvement assessments ranging from \$89,299 to \$103,116 or from \$42.16 to \$60.66 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3 and #4 due to their different design/story height and/or finished basement area when compared to the subject. The Board gives less weight to board of review comparables #1 and #2 due to their considerably smaller dwelling sizes and finished basement area when compared to the subject.

board of review's evidence disclosed appellant's comparable #1 contains 2,708 square feet of living area and appellant's comparable #4 contains 2,136 square feet of living area. It appears the appellant was also including basement finished area in the gross living area.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #3 and #4 which overall are more similar to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$89,004 to \$103,116 or from \$41.44 to \$47.50 per square foot of living area. The subject's improvement assessment of \$124,285 or \$58.08 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject the Board finds a reduction in the subject's assessment 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:

May 19, 2026



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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