LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 04 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	28264030140000
Property address	3502 MAPLE LN
Township	Bremen (13)
Assessor neighborhood	13260
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$22,000

16.3% of the current assessed value.

COMPARABLES IMPLY

$18,412

REDUCTION REQUESTED

$3,588

Estimated tax effect about $761 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 751 other properties in assessor neighborhood 13260 that share this home's property class, building type, construction quality grade, size band and age band. Their assessed values run at a median of $14.72 per square foot. This home is assessed at $17.59 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,251 square feet gives $18,412. The request is to reduce the total assessed value to that figure. Every number in this document comes from the Assessor's own published roll.

This is a uniformity argument, not a market value argument. It does not claim the home is worth less than the Assessor thinks. It claims the Assessor has not treated it the same way as the properties it treats as its equals.

SECTION 2

This property as the Assessor records it

These are the characteristics the county publishes for this parcel.

Building area	1,251 square feet
Land area	7,200 square feet
Year built	1962
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$22,000
Assessed value per square foot	$17.59

SECTION 3

How the comparable properties were chosen

The selection rule is stated before the result so that it can be checked. It was fixed in advance and applied to every parcel in the county in the same way. No property was added because it helped this argument and none was removed because it hurt it.

	FILTER APPLIED, IN ORDER	PROPERTIES REMAINING
1	In the same assessor neighborhood and property class	1,213
2	Building area within 15% of this home	788
3	Built within 15 years of this home	765
4	Same building type	751
5	Same construction quality grade	751

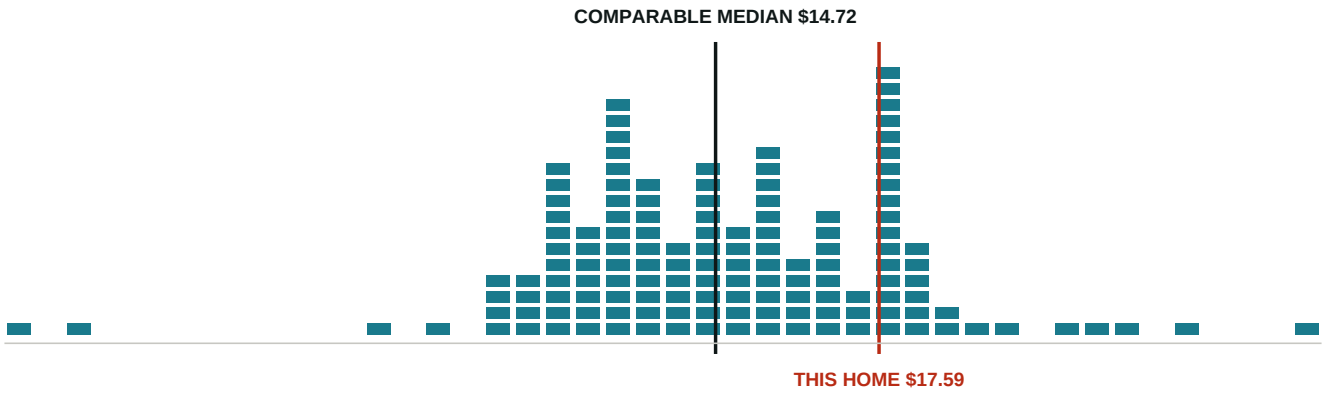
The comparable figure used is the median of all 751 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 751 properties is listed in section 6 by index number, including those assessed above this home.

A claim is made only where the gap is at least 10% of assessed value and at least $3,000, and it is capped at 40%, because a larger gap usually means a recorded characteristic is wrong rather than the assessment. At least 10 surviving properties are required before anything is claimed at all.

SECTION 4

What the comparable properties show

Comparable properties	751
Lowest assessed	$2.24 per square foot
25th percentile	$12.84 per square foot
Median	$14.72 per square foot
75th percentile	$16.61 per square foot
Highest assessed	$25.35 per square foot
This home	$17.59 per square foot
Position	assessed above 621 of the 751 comparable properties, the 83rd percentile



$2.24 per sq ft — 751 comparable properties by assessed value per square foot, one mark is 6 properties — $25.35 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 751 comparables	$14.72
Building area of this home	1,251 sq ft
Median multiplied by building area	**$18,412**
Current total assessed value	$22,000
Difference, the reduction requested	**$3,588**

At the 3.03 state equalisation factor certified for 2025 by the Illinois Department of Revenue, and a 7% composite tax rate, a reduction of $3,588 in assessed value is worth roughly $761 a year. The owner's own composite rate is printed on the tax bill and will differ. Exemptions are ignored, which makes this figure conservative.

SECTION 5

Comparable properties in detail

751 properties passed every filter. The 60 closest in building area to this home are set out below, sorted by assessed value per square foot. All 751 are listed by index number in section 6, and the median in section 4 is taken over all of them.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28253050120000	17123 WHITTIER AVE	1,250	1955	3	1	$14,001	$11.20
28264040020000	3523 MAPLE LN	1,246	1962	3	1	$14,442	$11.59
28253160450000		1,253	1954	3	1	$15,000	$11.97
28253270110000		1,255	1955	3	1	$16,000	$12.75
28264030060000		1,251	1962	3	1	$16,000	$12.79
28264110130000		1,249	1962	3	1	$16,000	$12.81
28264060170000		1,249	1962	3	1	$16,000	$12.81
28264060160000		1,246	1961	3	1	$16,000	$12.84
28264080190000		1,246	1961	3	1	$16,000	$12.84
28264040410000		1,246	1963	3	1	$16,000	$12.84
28264070190000		1,246	1961	3	1	$16,000	$12.84
28264100130000		1,246	1960	3	1	$16,000	$12.84
28264070020000		1,246	1961	3	1	$16,000	$12.84
28264090130000		1,246	1960	3	1	$16,000	$12.84
28264060060000		1,246	1963	3	1	$16,000	$12.84
28264040350000		1,246	1962	3	1	$16,000	$12.84
28264070200000		1,246	1962	3	1	$16,000	$12.84
28264070110000		1,246	1961	3	1	$16,000	$12.84
28264080330000		1,246	1960	3	1	$16,000	$12.84
28264090220000		1,246	1961	3	1	$16,000	$12.84
28264090180000		1,246	1962	3	1	$16,000	$12.84
28264080140000		1,246	1961	3	1	$16,000	$12.84
28264070050000		1,246	1961	3	1	$16,000	$12.84
28264080510000		1,246	1961	3	1	$16,000	$12.84
28264000150000		1,246	1960	3	1	$16,000	$12.84
28264100070000		1,246	1960	3	1	$16,000	$12.84
28264100140000		1,246	1960	3	1	$16,000	$12.84
28264040280000		1,246	1962	3	1	$16,000	$12.84
28264090010000		1,246	1961	3	1	$16,000	$12.84
28264080030000		1,246	1961	3	1	$16,000	$12.84
28264080400000		1,246	1961	3	1	$16,000	$12.84
28264070230000		1,246	1962	3	1	$16,000	$12.84
28264090230000		1,246	1961	3	1	$16,000	$12.84
28264070170000		1,246	1961	3	1	$16,000	$12.84
28264080110000		1,246	1960	3	1	$16,000	$12.84
28264080150000		1,246	1960	3	1	$16,000	$12.84
28264040300000		1,246	1962	3	1	$16,000	$12.84
28264080550000		1,246	1960	3	1	$16,000	$12.84
28264090300000		1,246	1960	3	1	$16,000	$12.84
28264000200000		1,246	1960	3	1	$16,000	$12.84

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28253120200000		1,255	1954	3	2	$17,000	$13.55
28264110150000		1,251	1962	3	1	$17,000	$13.59
28264060090000		1,249	1962	3	2	$17,000	$13.61
28264040340000		1,249	1962	3	2	$17,000	$13.61
28264070010000		1,249	1962	3	1	$17,000	$13.61
28264070130000		1,249	1963	3	2	$17,000	$13.61
28264030190000		1,249	1962	3	1	$17,001	$13.61
28264040110000		1,251	1962	3	2	$19,000	$15.19
28264040130000		1,251	1964	3	1	$19,000	$15.19
28263010140000		1,251	1969	3	1	$19,569	$15.64
28264040180000		1,251	1962	3	2	$20,000	$15.99
28253120280000		1,255	1954	3	1	$22,000	$17.53
28264080250000		1,251	1962	3	1	$22,000	$17.59
28264030160000		1,251	1962	3	1	$22,000	$17.59
28264030260000		1,251	1962	3	2	$22,000	$17.59
28264030050000		1,251	1964	3	1	$22,000	$17.59
28264030200000		1,251	1962	3	1	$22,000	$17.59
28264030270000		1,251	1962	3	2	$22,000	$17.59
28264030220000		1,251	1962	3	2	$22,000	$17.59
28264030140000	**3502 MAPLE LN**	**1,251**	**1962**	**3**	**1**	**$22,000**	**$17.59**
28264040200000		1,251	1962	3	1	$22,001	$17.59

Median of all 751 comparables: $14.72 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13260, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 751 index numbers, lowest assessed value per square foot first. Nothing was withheld. Any of these can be looked up on the Assessor's public property search.

28253210300000	28253230350000	28253170080000	28253150070000	28253150080000
28253130040000	28253130050000	28254100160000	28253120250000	28254100180000
28254100150000	28254040020000	28254100170000	28254020350000	28254020280000
28254020290000	28254020200000	28254120070000	28254020100000	28253080240000
28254040110000	28254040140000	28254040130000	28253220020000	28253160060000
28253160410000	28253240070000	28254050010000	28253250100000	28253050120000
28253240220000	28253250170000	28253250190000	28253120060000	28253120100000
28253150170000	28253280030000	28253250040000	28253180080000	28253120210000
28253220270000	28264080360000	28253290090000	28253110050000	28254070110000
28254070080000	28254120140000	28253290080000	28264040020000	28253300020000
28254120060000	28253080410000	28253250150000	28253190070000	28253130110000
28253080210000	28253250090000	28264070140000	28254040160000	28253030120000
28253160450000	28253230230000	28253170280000	28253120180000	28253170240000
28253240130000	28254150310000	28253020230000	28253250140000	28253250080000
28253270140000	28253230120000	28253200200000	28253300030000	28264000140000
28253160250000	28253100100000	28253260040000	28253230220000	28264000300000
28264000290000	28264070080000	28264070120000	28264000280000	28264060080000
28264070210000	28264040050000	28264050310000	28264000050000	28264080240000
28264040390000	28264080500000	28264040290000	28264060010000	28264060040000
28264000070000	28264080470000	28264100060000	28264090280000	28264100090000
28264080540000	28264000120000	28264080440000	28264080390000	28264090150000
28264070150000	28264070160000	28264080280000	28264060110000	28264040030000
28253250160000	28253250200000	28253250020000	28254020330000	28264100080000
28253210080000	28253150010000	28253280020000	28253260030000	28253150180000
28253130060000	28254070120000	28254100140000	28254020300000	28254020150000
28254070070000	28253210050000	28253290120000	28264060100000	28253080080000
28253040030000	28253120070000	28253080010000	28254150280000	28253250120000
28253290070000	28253170070000	28253110040000	28253050270000	28253160170000
28253080090000	28253080070000	28264040240000	28253160230000	28253110140000
28253160080000	28253130240000	28253230110000	28264020280000	28253160320000
28254030360000	28253100150000	28253220140000	28253250110000	28253270110000
28253230010000	28264030060000	28253230410000	28264110130000	28264060170000
28262090070000	28264060190000	28262030220000	28264060160000	28264080190000
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28264060060000	28264040350000	28264070200000	28264070110000	28264080330000
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28264080110000	28264080150000	28264040300000	28264080550000	28264090300000
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28261200510000	28253230290000	28253230300000	28264020100000	28264020080000
28264020150000	28264020310000	28264020090000	28264020300000	28264020130000
28264020070000	28253210090000	28253040090000	28253270100000	28253080100000
28253080110000	28264080270000	28262030400000	28262030310000	28264000040000
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28254070030000 28254070090000 28254120040000 28254020260000 28254040200000
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28254020160000 28254040030000 28254100090000 28253120080000 28253040240000
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28253220120000 28254030430000 28254030440000 28261200440000 28253120270000
28264020540000 28253170210000 28264050210000 28254070250000 28254030130000
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28262070090000 28261020060000 28261110560000 28253160200000 28261190240000
28261190120000

SECTION 7

Sources, method and limits

Data

Assessed values	Cook County Assessor, Assessed Values, tax year 2026
Characteristics	Cook County Assessor, residential improvement characteristics
Addresses	Cook County Assessor, parcel address table
Publisher	Cook County Open Data, datacatalog.cookcountyil.gov
Read on	04 November 2026
Equalisation factor	3.03 for 2025, Illinois Department of Revenue

Method

Comparable properties are drawn from the same assessor neighborhood and property class, then filtered on building area, year built, building type and construction quality grade. The comparable figure is the median assessed value per square foot across every surviving property. The requested value is that median multiplied by this home's recorded building area.

Limits

Assessed values change during the year as townships are certified and as appeals are decided, so a figure here can be superseded. The roll's recorded characteristics are sometimes wrong. Condominiums are excluded because they are not assessed per square foot. This document is a presentation of published data. It is not an appraisal and not a prediction.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.