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	06134050090000
Property address	45 DATO DR
Township	Hanover (18)
Assessor neighborhood	18020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$29,000	**$25,953**	**$3,047**

10.5% of the current assessed value.
Estimated tax effect about $646 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1944 other properties in assessor neighborhood 18020 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 $23.64 per square foot. This home is assessed at $26.41 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,098 square feet gives $25,953. 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	1,098 square feet
Land area	9,296 square feet
Year built	1966
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$26.41

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	2,816
2	Building area within 15% of this home	1,960
3	Built within 15 years of this home	1,955
4	Same building type	1,952
5	Same construction quality grade	1,944

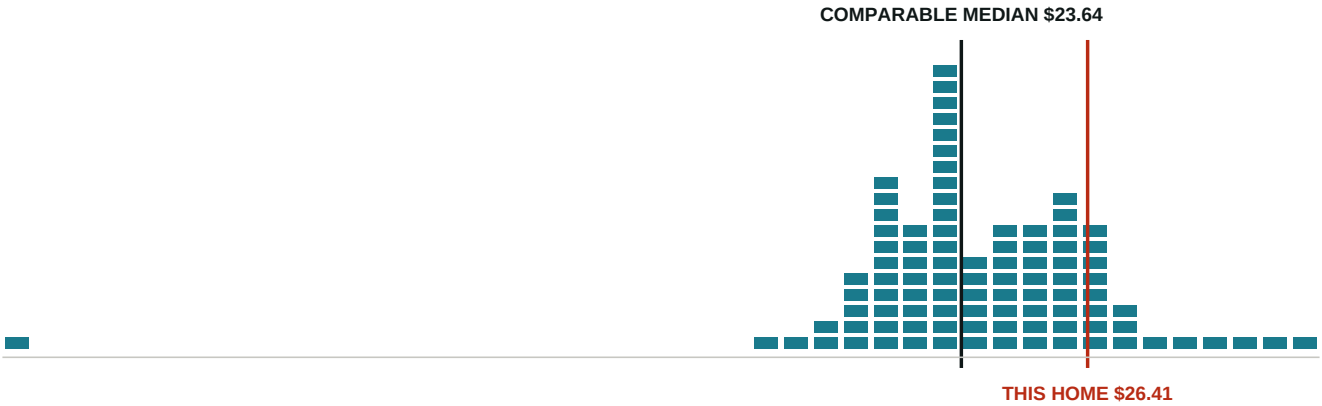
The comparable figure used is the median of all 1944 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1944 properties 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	1,944
Lowest assessed	$2.56 per square foot
25th percentile	$22.71 per square foot
Median	$23.64 per square foot
75th percentile	$25.62 per square foot
Highest assessed	$31.51 per square foot
This home	$26.41 per square foot
Position	assessed above 1745 of the 1944 comparable properties, the 90th percentile



$2.56 per sq ft — 1944 comparable properties by assessed value per square foot, one mark is 23 properties — $31.51 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1944 comparables	$23.64
Building area of this home	1,098 sq ft
Median multiplied by building area	**$25,953**
Current total assessed value	$29,000
Difference, the reduction requested	**$3,047**

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 $3,047 in assessed value is worth roughly $646 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

1944 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 1944 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
06243040250000		1,098	1969	3	1	$24,299	$22.13
06222030330000		1,104	1964	3	1	$24,514	$22.20
06233070020000		1,110	1959	3	1	$24,811	$22.35
06231000290000		1,104	1963	3	1	$25,000	$22.64
06241060550000		1,103	1970	3	1	$25,000	$22.67
06262070240000		1,093	1960	3	1	$25,000	$22.87
06232040320000		1,092	1961	3	1	$25,000	$22.89
06253180170000		1,107	1971	3	1	$25,370	$22.92
06253150030000		1,096	1973	2	1	$25,119	$22.92
06233050080000		1,089	1959	3	1	$25,000	$22.96
06262070100000		1,111	1958	2	1	$26,000	$23.40
06221040030000		1,106	1969	3	1	$26,000	$23.51
06232130070000		1,106	1967	3	1	$26,001	$23.51
06222090150000		1,104	1964	3	1	$26,000	$23.55
06222100100000		1,104	1964	3	1	$26,000	$23.55
06222080210000		1,104	1963	3	1	$26,000	$23.55
06243080280000		1,102	1968	3	1	$26,000	$23.59
06133080130000		1,100	1966	3	1	$26,000	$23.64
06233070320000		1,100	1958	3	1	$26,000	$23.64
06231160220000		1,108	1963	2	1	$26,212	$23.66
06133050020000		1,098	1966	3	1	$26,000	$23.68
06241070020000		1,093	1968	3	1	$26,000	$23.79
06234100030000		1,089	1963	2	1	$26,000	$23.88
06262190360000		1,088	1965	3	1	$26,000	$23.90
06232160300000		1,085	1969	3	1	$25,995	$23.96
06253150020000		1,110	1972	4	1	$27,011	$24.33
06222010290000		1,108	1962	3	1	$27,000	$24.37
06253180100000		1,107	1971	3	1	$27,018	$24.41
06231160440000		1,104	1962	3	1	$27,000	$24.46
06243080530000		1,101	1970	3	1	$27,000	$24.52
06262080080000		1,099	1958	3	1	$27,000	$24.57
06241020380000		1,093	1970	3	1	$27,000	$24.70
06231080060000		1,090	1957	3	2	$27,500	$25.23
06361230160000		1,107	1972	3	1	$28,000	$25.29
06233070490000		1,102	1958	2	1	$28,000	$25.41
06231160080000		1,093	1960	3	1	$28,000	$25.62
06234130010000		1,091	1973	3	1	$28,270	$25.91
06231100200000		1,110	1958	4	2	$29,000	$26.13
06133050180000		1,110	1970	3	1	$29,001	$26.13
06231000240000		1,104	1962	3	1	$29,000	$26.27

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06133080250000		1,098	1969	3	1	$29,000	$26.41
06133070200000		1,098	1970	3	1	$29,000	$26.41
06134050090000	**45 DATO DR**	**1,098**	**1966**	**3**	**1**	**$29,000**	**$26.41**
06251080210000		1,097	1966	3	1	$29,000	$26.44
06251030390000		1,092	1967	3	1	$29,000	$26.56
06262230170000		1,092	1967	3	1	$29,000	$26.56
06253150060000		1,110	1972	4	1	$30,000	$27.03
06253150070000		1,110	1972	4	1	$30,000	$27.03
06251120080000		1,109	1966	4	1	$30,000	$27.05
06361220100000		1,109	1972	3	1	$30,000	$27.05
06253180090000		1,107	1971	3	1	$30,000	$27.10
06253180010000		1,107	1972	3	1	$30,000	$27.10
06253180190000		1,107	1971	3	1	$30,000	$27.10
06262180040000		1,098	1966	3	1	$30,000	$27.32
06264180050000		1,096	1971	3	1	$30,000	$27.37
06264090100000		1,096	1971	3	1	$30,000	$27.37
06243060060000		1,096	1968	3	2	$30,000	$27.37
06243110010000		1,092	1973	3	1	$30,000	$27.47
06134010170000		1,090	1968	3	2	$30,000	$27.52
06133070220000		1,105	1969	3	2	$31,000	$28.05
06253170170000		1,100	1972	3	2	$31,001	$28.18

Median of all 1944 comparables: $23.64 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1944 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.

06261120700000	06231060200000	06261020120000	06234020250000	06262130160000
06222010160000	06262190100000	06234120180000	06232090100000	06261070320000
06262070280000	06231040120000	06234060050000	06241020210000	06251060050000
06234070270000	06231050070000	06232030350000	06232100350000	06231040180000
06232080040000	06261010430000	06261070080000	06233060320000	06234070280000
06231060350000	06232130390000	06262230160000	06134150040000	06262190080000
06243030030000	06262150020000	06241070010000	06231040480000	06221030030000
06241070480000	06222010280000	06231040070000	06233050280000	06134050010000
06222010250000	06231100330000	06241050020000	06262190210000	06231060340000
06251050050000	06232080120000	06261040260000	06261010170000	06253130160000
06231040160000	06231090040000	06231050320000	06251040890000	06222050080000
06222010450000	06234030280000	06232080230000	06231110260000	06234040080000
06251090060000	06231110060000	06231120430000	06251080060000	06241060050000
06241060060000	06241080020000	06233020380000	06234080170000	06261010080000
06231130020000	06234100430000	06234030270000	06234000220000	06251070280000
06251080260000	06262220130000	06251080040000	06232080080000	06232050210000
06261120130000	06261120270000	06222090190000	06261020060000	06261020070000
06231120690000	06231040190000	06233040100000	06262070180000	06243070420000
06261030020000	06241060190000	06222030140000	06232090340000	06262190350000
06231070080000	06262190090000	06264050080000	06241100240000	06232140190000
06262030110000	06232040190000	06234100300000	06262040060000	06234100380000
06262230110000	06251130030000	06241020050000	06261070160000	06243080540000
06233050180000	06232100280000	06234070440000	06234090170000	06264140140000
06221040150000	06231060030000	06262040090000	06241040010000	06221010070000
06251040280000	06232160090000	06133080180000	06232130400000	06231060470000
06221010150000	06231040280000	06234040200000	06241070100000	06251070270000
06222010170000	06231080180000	06352030190000	06262070040000	06134140030000
06261030240000	06231070210000	06262060220000	06241060220000	06264090400000
06253150080000	06234110050000	06361210200000	06231070310000	06222030160000
06222030080000	06222030090000	06222030120000	06221030050000	06221030070000
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06231040290000	06231060280000	06231140170000	06231040260000	06231070360000
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06231070370000	06134080330000	06243070270000	06232130210000	06262060360000
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06262220090000	06232090090000	06262220170000	06262150130000	06262220180000
06251040240000	06234030180000	06251060280000	06234000580000	06264140080000
06243080260000	06234110100000	06243060160000	06262160050000	06264030160000
06222090010000	06231070040000	06264110010000	06221040270000	06264080090000
06264110250000	06264080030000	06241050040000	06233040050000	06241020060000
06231160200000	06134080290000	06232060370000	06232100380000	06262190020000
06232060250000	06232100410000	06234070320000	06232040200000	06234070020000
06232100130000	06241080190000	06251080180000	06234010240000	06232150130000
06241020180000	06264050220000	06241020090000	06231100040000	06262070100000
06253140290000	06221030110000	06264160050000	06264150230000	06221010040000
06222050230000	06222050220000	06221010140000	06222040030000	06222060010000
06222030300000	06221050050000	06222050200000	06222050040000	06221040300000
06222050350000	06222030250000	06221050130000	06222030310000	06251040270000
06251040300000	06221010080000	06221040250000	06221030090000	06221050150000
06221050120000	06234110150000	06221040030000	06232130070000	06241080220000
06264170370000	06264130050000	06264160100000	06241070270000	06241080150000
06264090260000	06241050370000	06221040140000	06231120660000	06264110240000
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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.