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	06214040010000
Property address	1104 DENNIS LN
Township	Hanover (18)
Assessor neighborhood	18019
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$40,000	$34,575	$5,425

13.6% of the current assessed value.
Estimated tax effect about $1,151 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 15 other properties in assessor neighborhood 18019 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 $23.98 per square foot. This home is assessed at $27.74 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,442 square feet gives $34,575. 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	1,442 square feet
Land area	71,438 square feet
Year built	1968
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$40,000
Assessed value per square foot	$27.74

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	35
2	Building area within 15% of this home	19
3	Built within 15 years of this home	15
4	Same building type	15
5	Same construction quality grade	15

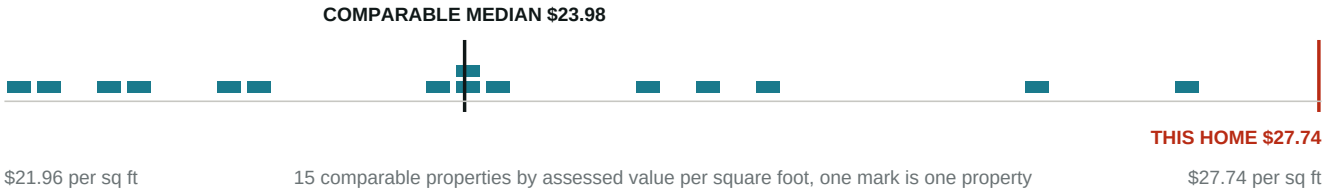
The comparable figure used is the median of all 15 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 15 properties 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	15
Lowest assessed	$21.96 per square foot
25th percentile	$22.79 per square foot
Median	$23.98 per square foot
75th percentile	$24.91 per square foot
Highest assessed	$27.17 per square foot
This home	$27.74 per square foot
Position	assessed above 15 of the 15 comparable properties, the 100th percentile



$21.96 per sq ft — 15 comparable properties by assessed value per square foot, one mark is one property — $27.74 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 15 comparables	$23.98
Building area of this home	1,442 sq ft
Median multiplied by building area	**$34,575**
Current total assessed value	$40,000
Difference, the reduction requested	**$5,425**

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 $5,425 in assessed value is worth roughly $1,151 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

All 15 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06342110220000	410 CHURCH CT	1,594	1972	4	2	$35,000	$21.96
06342110120000	416 W NORTH AVE	1,446	1973	3	1	$32,000	$22.13
06342110080000	514 W NORTH AVE	1,650	1973	4	2	$37,000	$22.42
06342110130000	410 W NORTH AVE	1,594	1972	4	2	$36,000	$22.58
06274000090000	9 OLD LAKE ST N317	1,522	1958	4	2	$35,000	$23.00
06214040040000	1102 DENNIS LN	1,516	1968	4	1	$35,000	$23.09
06214020070000	30 W IRVING PARK RD	1,600	1953	4	2	$38,111	$23.82
06342090290000	251 WILLIAMSBURG DR	1,418	1972	3	1	$34,000	$23.98
06214040050000	1100 DENNIS LN	1,614	1965	4	2	$38,825	$24.06
06342090320000	223 WILLIAMSBURG DR	1,448	1970	4	2	$35,000	$24.17
06342110150000	108 N WESTERN AVE	1,653	1973	4	2	$41,000	$24.80
06214030120000	1014 DOUGLAS RD	1,599	1970	4	2	$40,000	$25.02
06274000300000	9 OLD LAKE ST N337	1,380	1965	3	2	$35,001	$25.36
06214020160000	1004 DOUGLAS RD RT1	1,513	1970	4	2	$40,000	$26.44
06214030100000	1009 DOUGLAS RD	1,325	1965	3	1	$36,000	$27.17
06214040010000	**1104 DENNIS LN**	**1,442**	**1968**	**3**	**2**	**$40,000**	**$27.74**

Median of all 15 comparables: $23.98 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18019, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 15 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.

06342110220000	06342110120000	06342110080000	06342110130000	06274000090000
06214040040000	06214020070000	06342090290000	06214040050000	06342090320000
06342110150000	06214030120000	06274000300000	06214020160000	06214030100000

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.