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	22203130010000
Property address	2 E ILLINOIS ST
Township	Lemont (19)
Assessor neighborhood	19010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,000	**$29,314**	**$8,686**

22.9% of the current assessed value.
Estimated tax effect about $1,842 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 19 other properties in assessor neighborhood 19010 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 $20.95 per square foot. This home is assessed at $27.16 per square foot, which is 30% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,399 square feet gives $29,314. 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	1,399 square feet
Land area	7,128 square feet
Year built	1878
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$38,000
Assessed value per square foot	$27.16

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	405
2	Building area within 15% of this home	226
3	Built within 15 years of this home	45
4	Same building type	19
5	Same construction quality grade	19

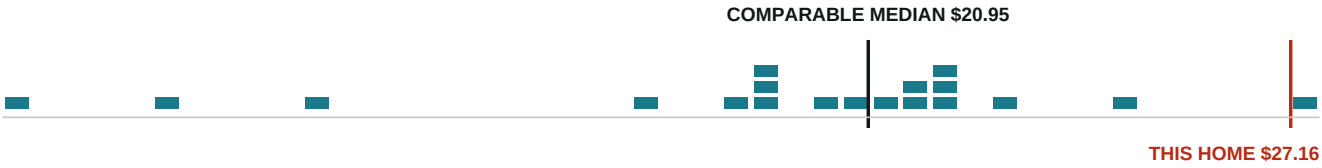
The comparable figure used is the median of all 19 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 19 properties 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	19
Lowest assessed	$8.23 per square foot
25th percentile	$19.07 per square foot
Median	$20.95 per square foot
75th percentile	$21.97 per square foot
Highest assessed	$27.59 per square foot
This home	$27.16 per square foot
Position	assessed above 18 of the 19 comparable properties, the 95th percentile



$8.23 per sq ft — 19 comparable properties by assessed value per square foot, one mark is one property — $27.59 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 19 comparables	$20.95
Building area of this home	1,399 sq ft
Median multiplied by building area	**$29,314**
Current total assessed value	$38,000
Difference, the reduction requested	**$8,686**

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 $8,686 in assessed value is worth roughly $1,842 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 19 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
22292070020000	600 MOCZYGEMBA ST	1,549	1876	3	1	$12,746	$8.23
22292070010000	600 MOCZYGEMBA ST	1,549	1876	3	1	$16,754	$10.82
22292270060000	905 STATE ST	1,606	1891	3	1	$20,594	$12.82
22204270110000	306 STEPHEN ST	1,513	1878	4	2	$27,000	$17.85
22291190130000	906 STATE ST	1,482	1887	3	1	$28,001	$18.89
22292020010000	302 E DIVISION ST	1,455	1888	3	1	$28,000	$19.24
22204290090000	501 PORTER ST	1,443	1882	3	1	$28,000	$19.40
22204300080000	605 PORTER ST	1,354	1892	3	1	$26,306	$19.43
22291180140000	910 SINGER AVE	1,584	1888	3	1	$32,000	$20.20
22292040120000	618 CZACKI ST	1,384	1891	3	2	$29,000	$20.95
22291100030000	709 WARNER AVE	1,515	1881	4	1	$32,000	$21.12
22292270320000	313 FREEHAUF ST	1,260	1875	3	1	$27,000	$21.43
22292210330000	704 MCCARTHY ST	1,350	1888	3	1	$29,000	$21.48
22292250010000	813 STATE ST	1,414	1868	4	1	$31,000	$21.92
22292140180000	605 HOUSTON ST	1,363	1892	3	2	$30,000	$22.01
22204360020000	504 PORTER ST	1,405	1883	3	1	$31,000	$22.06
22292040210000	724 CZACKI ST	1,568	1891	3	2	$36,351	$23.18
22292120020000	608 MCCARTHY ST	1,206	1888	3	1	$30,000	$24.88
22203130010000	**2 E ILLINOIS ST**	**1,399**	**1878**	**3**	**1**	**$38,000**	**$27.16**
22292160070000	715 WALNUT ST	1,305	1887	3	2	$36,000	$27.59

Median of all 19 comparables: $20.95 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 19 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.

22292070020000	22292070010000	22292270060000	22204270110000	22291190130000
22292020010000	22204290090000	22204300080000	22291180140000	22292040120000
22291100030000	22292270320000	22292210330000	22292250010000	22292140180000
22204360020000	22292040210000	22292120020000	22292160070000	

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.