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	22204300020000
Property address	602 E ILLINOIS ST
Township	Lemont (19)
Assessor neighborhood	19010
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$33,000

15.4% of the current assessed value.

COMPARABLES IMPLY

$27,921

REDUCTION REQUESTED

$5,079

Estimated tax effect about $1,077 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 30 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 $22.77 per square foot. This home is assessed at $26.92 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,226 square feet gives $27,921. 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	1,226 square feet
Land area	4,594 square feet
Year built	1891
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$33,000
Assessed value per square foot	$26.92

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	139
2	Building area within 15% of this home	39
3	Built within 15 years of this home	30
4	Same building type	30
5	Same construction quality grade	30

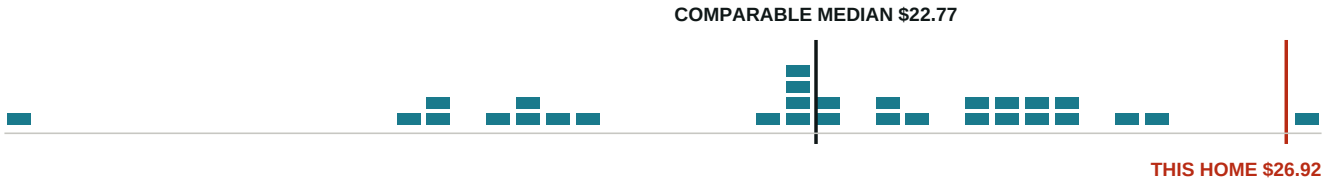
The comparable figure used is the median of all 30 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 30 properties 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	30
Lowest assessed	$15.62 per square foot
25th percentile	$20.47 per square foot
Median	$22.77 per square foot
75th percentile	$24.41 per square foot
Highest assessed	$27.23 per square foot
This home	$26.92 per square foot
Position	assessed above 29 of the 30 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 30 comparables	$22.77
Building area of this home	1,226 sq ft
Median multiplied by building area	**$27,921**
Current total assessed value	$33,000
Difference, the reduction requested	**$5,079**

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 $5,079 in assessed value is worth roughly $1,077 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 30 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
22204300110000	604 E ILLINOIS ST	1,344	1888	2	1	$21,000	$15.62
22291110180000	724 STATE ST	1,408	1898	5	1	$27,000	$19.18
22204400370000	400 STEPHEN ST	1,188	1888	2	1	$23,001	$19.36
22204280030000	404 E ILLINOIS ST	1,135	1883	3	1	$22,001	$19.38
22204350070000	406 FREMONT ST HSE	1,397	1881	3	2	$28,000	$20.04
22204060080000	422 TALCOTT AVE	1,044	1885	4	1	$21,001	$20.12
22292090140000	540 MCCARTHY ST	1,240	1887	3	2	$25,001	$20.16
22292250080000	216 SHORT ST	1,372	1885	3	1	$28,000	$20.41
22204280070000	410 ILLINOIS ST	1,404	1881	3	1	$29,001	$20.66
22291100160000	712 SINGER AVE	1,380	1891	3	1	$31,000	$22.46
22204350050000	412 PORTER ST	1,286	1877	3	1	$29,001	$22.55
22292170070000	716 HICKORY ST	1,280	1896	3	1	$29,000	$22.66
22292200030000	707 CZACKI ST	1,409	1886	4	2	$32,000	$22.71
22292160150000	720 CHESTNUT ST	1,276	1884	3	1	$29,000	$22.73
22292240060000	213 SHORT ST	1,186	1892	3	1	$27,000	$22.77
22291160050000	819 SINGER AVE	1,327	1887	3	2	$30,233	$22.78
22291110070000	721 SINGER AVE	1,367	1893	3	1	$32,000	$23.41
22292180040000	709 HICKORY ST	1,408	1893	3	1	$33,000	$23.44
22291150030000	54 E EUREKA AVE	1,316	1891	3	1	$31,000	$23.56
22292160100000	725 WALNUT ST	1,328	1883	3	1	$32,000	$24.10
22292300030000	319 FREEHAUF ST	1,120	1893	4	1	$27,001	$24.11
22291130070000	20 E EUREKA AVE	1,232	1886	4	1	$30,000	$24.35
22204200130000	409 E ILLINOIS ST	1,105	1891	2	1	$27,000	$24.43
22292240170000	221 SHORT ST	1,053	1892	2	1	$26,000	$24.69
22292150270000	707 STATE ST	1,251	1889	3	1	$31,000	$24.78
22204360040000	508 PORTER ST	1,200	1887	3	1	$30,000	$25.00
22291110050000	715 SINGER AVE	1,240	1887	4	1	$31,000	$25.00
22292170050000	712 HICKORY ST	1,290	1884	3	2	$33,000	$25.58
22204240010000	800 MAIN ST	1,128	1888	4	2	$29,000	$25.71
22204300020000	**602 E ILLINOIS ST**	**1,226**	**1891**	**3**	**1**	**$33,000**	**$26.92**
22204370040000	606 PORTER ST	1,212	1889	3	1	$33,000	$27.23

Median of all 30 comparables: $22.77 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 30 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.

22204300110000	22291110180000	22204400370000	22204280030000	22204350070000
22204060080000	22292090140000	22292250080000	22204280070000	22291100160000
22204350050000	22292170070000	22292200030000	22292160150000	22292240060000
22291160050000	22291110070000	22292180040000	22291150030000	22292160100000
22292300030000	22291130070000	22204200130000	22292240170000	22292150270000
22204360040000	22291110050000	22292170050000	22204240010000	22204370040000

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.