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	22331210030000
Property address	12917 MARBLE ST
Township	Lemont (19)
Assessor neighborhood	19060
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$98,000	**$85,440**	**$12,560**

12.8% of the current assessed value.
Estimated tax effect about $2,664 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 403 other properties in assessor neighborhood 19060 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 $25.65 per square foot. This home is assessed at $29.42 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,331 square feet gives $85,440. 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	3,331 square feet
Land area	10,704 square feet
Year built	2025
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$98,000
Assessed value per square foot	$29.42

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	1,582
2	Building area within 15% of this home	1,179
3	Built within 15 years of this home	403
4	Same building type	403
5	Same construction quality grade	403

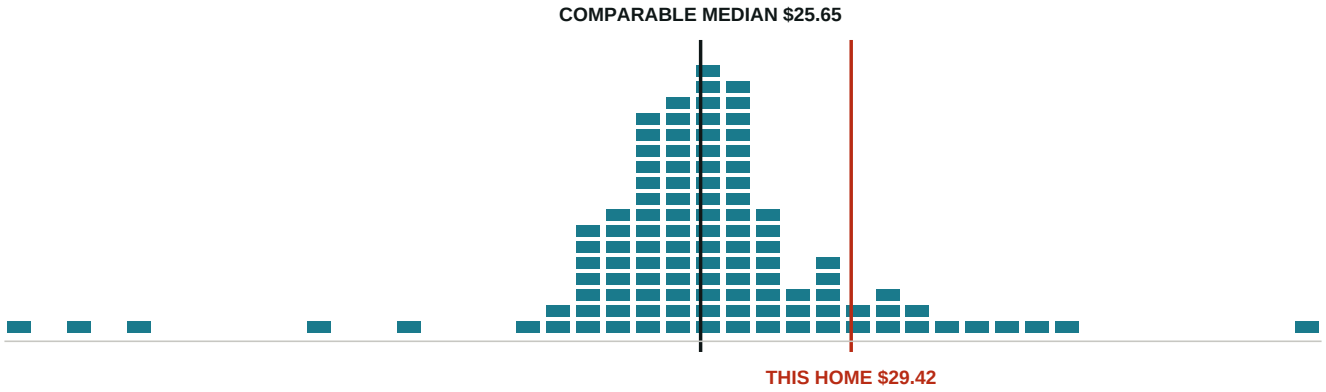
The comparable figure used is the median of all 403 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 403 properties 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	403
Lowest assessed	$8.22 per square foot
25th percentile	$24.45 per square foot
Median	$25.65 per square foot
75th percentile	$26.84 per square foot
Highest assessed	$41.20 per square foot
This home	$29.42 per square foot
Position	assessed above 373 of the 403 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 403 comparables	$25.65
Building area of this home	3,331 sq ft
Median multiplied by building area	**$85,440**
Current total assessed value	$98,000
Difference, the reduction requested	**$12,560**

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 $12,560 in assessed value is worth roughly $2,664 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

403 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 403 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
22344130640000	13817 ANNE DR	3,325	2017	4	2	$75,000	$22.56
22284110300000	1365 NOTRE DAME DR	3,363	2011	4	4	$78,000	$23.19
22352070120000		3,330	2010	4	2	$81,000	$24.32
22344120040000		3,357	2013	4	2	$82,000	$24.43
22352070060000		3,312	2013	4	2	$81,000	$24.46
22352070050000		3,312	2013	4	2	$81,001	$24.46
22344130480000		3,339	2019	4	3	$82,001	$24.56
22352080100000		3,298	2010	4	2	$81,000	$24.56
22344130560000		3,337	2019	4	2	$82,001	$24.57
22344130460000		3,326	2019	4	2	$82,000	$24.65
22344110100000		3,325	2016	4	2	$82,000	$24.66
22344130380000		3,318	2016	4	2	$82,000	$24.71
22352070070000		3,312	2015	4	2	$82,000	$24.76
22331180040000		3,302	2010	4	2	$82,000	$24.83
22344120300000		3,339	2016	4	2	$83,000	$24.86
22344120330000		3,339	2016	4	2	$83,000	$24.86
22344130720000		3,298	2021	4	2	$82,000	$24.86
22352050100000		3,362	2010	4	3	$84,000	$24.99
22344100090000		3,320	2014	4	2	$83,000	$25.00
22352080020000		3,308	2010	4	2	$83,000	$25.09
22352030240000		3,343	2019	4	2	$84,000	$25.13
22352030230000		3,343	2016	4	2	$84,000	$25.13
22344140080000		3,337	2016	4	2	$84,000	$25.17
22344080030000		3,330	2019	4	3	$84,000	$25.23
22344140040000		3,329	2021	4	2	$84,000	$25.23
22344130340000		3,315	2016	4	3	$84,000	$25.34
22344050050000		3,330	2019	4	3	$85,000	$25.53
22352090070000		3,362	2010	4	3	$86,000	$25.58
22352090170000		3,362	2010	4	2	$86,000	$25.58
22352030010000		3,362	2010	4	3	$86,000	$25.58
22352030090000		3,312	2013	4	2	$85,000	$25.66
22352090110000		3,312	2013	4	2	$85,000	$25.66
22352030180000		3,312	2013	4	2	$85,000	$25.66
22311120040000		3,308	2013	4	2	$85,000	$25.70
22344100060000		3,339	2013	4	2	$86,000	$25.76
22344110120000		3,339	2013	4	2	$86,000	$25.76
22343020220000		3,358	2016	4	2	$86,817	$25.85
22352090140000		3,312	2015	4	2	$86,000	$25.97
22352090010000		3,308	2010	4	2	$86,000	$26.00
22344050100000		3,346	2019	4	2	$87,000	$26.00

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22343020110000		3,365	2017	4	3	$88,000	$26.15
22344140070000		3,318	2016	4	2	$87,000	$26.22
22352090150000		3,312	2013	4	2	$87,000	$26.27
22352040090000		3,312	2013	4	2	$87,000	$26.27
22262050080000		3,311	2021	4	3	$87,001	$26.28
22331160130000		3,343	2010	4	2	$88,000	$26.32
22344120170000		3,298	2016	4	2	$88,000	$26.68
22343020180000		3,365	2018	4	3	$90,000	$26.75
22284120180000		3,318	2021	4	3	$89,000	$26.82
22352090180000		3,312	2015	4	2	$89,000	$26.87
22352080140000		3,340	2017	4	2	$92,500	$27.69
22344080040000		3,320	2013	4	2	$92,445	$27.84
22342070120000		3,357	2020	4	2	$95,000	$28.30
22343020130000		3,321	2018	4	3	$94,773	$28.54
22344080090000		3,298	2013	4	2	$95,800	$29.05
22352050090000		3,362	2012	4	3	$97,700	$29.06
22331210070000		3,331	2025	4	2	$97,000	$29.12
22331200050000		3,331	2025	4	2	$97,001	$29.12
22343020200000		3,365	2017	4	4	$99,000	$29.42
22331210030000	**12917 MARBLE ST**	**3,331**	**2025**	**4**	**2**	**$98,000**	**$29.42**
22344050120000		3,298	2018	4	2	$100,145	$30.37

Median of all 403 comparables: $25.65 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 403 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.

22293000210000	22293000250000	22344130740000	22344130390000	22293000240000
22344120390000	22344100100000	22344130100000	22344130130000	22344120630000
22344130700000	22344120490000	22344120060000	22344130500000	22344130640000
22344140200000	22344110020000	22344130070000	22344120110000	22344130290000
22344130200000	22344090070000	22344100010000	22344130150000	22344120070000
22344050040000	22344120130000	22344120090000	22344130030000	22344130270000
22344120590000	22344130010000	22344120200000	22344130120000	22344110030000
22344120030000	22344120190000	22344120540000	22344120600000	22352050050000
22344130670000	22284110300000	22344120250000	22352080030000	22344130310000
22344130050000	22344120010000	22331170020000	22344130620000	22344130240000
22344110040000	22344050110000	22352050060000	22344130600000	22344120290000
22344140160000	22352030140000	22344140110000	22344140090000	22344120220000
22344120580000	22344140030000	22344130090000	22344130180000	22344120050000
22344050150000	22344120400000	22344120310000	22344120430000	22344120420000
22344120440000	22344140120000	22344150040000	22344070040000	22344120450000
22344140170000	22344100030000	22344090050000	22352030080000	22311120020000
22344050090000	22352090220000	22344130420000	22352080120000	22344090030000
22344090080000	22344120370000	22344140150000	22344130350000	22352070120000
22344090040000	22344050060000	22262030090000	22344130510000	22344080110000
22344070070000	22344140190000	22311100120000	22344070060000	22344120040000
22213100330000	22352070060000	22352070050000	22352040070000	22352090240000
22312060070000	22344130480000	22352080100000	22344130560000	22352050110000
22344070010000	22344120020000	22344110140000	22344080020000	22352090190000
22344120610000	22344120560000	22352030050000	22344130460000	22344110100000
22344110080000	22262030080000	22352040020000	22344080070000	22344120270000
22344130530000	22344130380000	22344130580000	22352070070000	22312030010000
22344130590000	22331180040000	22344090020000	22352090210000	22344120300000
22344120330000	22344130720000	22344130440000	22262050020000	22344110010000
22352030190000	22344100050000	22352070020000	22312060040000	22352050100000
22344100020000	22344130540000	22344120410000	22344130490000	22344100090000
22352070140000	22352040110000	22344130570000	22352080020000	22344050130000
22352030240000	22352030230000	22344050020000	22344120280000	22344130400000
22352080130000	22344130370000	22344140080000	22344120360000	22344120320000
22344080030000	22352040160000	22344140040000	22311110080000	22344120350000
22344090010000	22352040120000	22352030070000	22352040140000	22352060020000
22352080010000	22344130340000	22312070040000	22311100090000	22312060060000
22331170050000	22344110130000	22352060060000	22344070030000	22262050030000
22344050050000	22344070080000	22344080050000	22344120380000	22344130470000
22344120340000	22344130360000	22352090070000	22352090170000	22352030010000
22352100050000	22344070020000	22311120080000	22331160010000	22312060200000
22352090250000	22344080060000	22352030090000	22352090110000	22352030180000
22344120500000	22311120040000	22352040040000	22344100060000	22344110120000
22344120510000	22262030100000	22311110200000	22352040030000	22331170010000
22344130710000	22343020220000	22344140130000	22352030030000	22352070130000
22352050070000	22344100110000	22344140060000	22352030170000	22352090040000

22344140140000	22352090140000	22352070150000	22352050010000	22352020070000
22262050060000	22352090010000	22344050100000	22352100010000	22352020150000
22352050030000	22344070050000	22344120520000	22344120530000	22213110270000
22352040130000	22312030060000	22343020110000	22344050010000	22352090130000
22352040150000	22352020180000	22352040050000	22352090230000	22331180030000
22344140070000	22344130450000	22352050040000	22352070090000	22352090150000
22352040090000	22262050080000	22344120480000	22352080090000	22352050080000
22331160130000	22343020090000	22331160040000	22344100070000	22352060010000
22344110090000	22331180100000	22312060020000	22344050070000	22351030140000
22344050030000	22352090160000	22344130430000	22352020190000	22352030160000
22352100060000	22352070040000	22352070110000	22312070120000	22352070100000
22331160060000	22262050140000	22331200020000	22331180010000	22352080070000
22344120170000	22352090050000	22311090080000	22343020210000	22352030100000
22352020010000	22343020180000	22344140050000	22262050200000	22352090080000
22352090090000	22344050080000	22343020150000	22262050240000	22331160110000
22312070050000	22284120180000	22352050020000	22352090180000	22352030120000
22274000130000	22331160030000	22352020040000	22262030150000	22331160120000
22331160080000	22311110090000	22331160070000	22352070010000	22352080110000
22262050170000	22262030070000	22332080030000	22344070100000	22343020120000
22331160100000	22343020230000	22262050050000	22344070110000	22344120470000
22262050100000	22311130090000	22352080060000	22331160050000	22262050090000
22312070110000	22262030110000	22331160020000	22352040100000	22311130030000
22262050180000	22352030150000	22352080140000	22344150060000	22343020100000
22352020140000	22344100120000	22344080040000	22352020100000	22343020270000
22352030220000	22332080020000	22344080100000	22342070120000	22352090020000
22343020260000	22262050210000	22331180020000	22343020130000	22262030130000
22352030210000	22262050190000	22352040010000	22331170040000	22262050160000
22331050120000	22344140100000	22262030120000	22331210060000	22331170030000
22344080090000	22352050090000	22331210100000	22331210040000	22331210070000
22331200050000	22352070080000	22343020200000	22262050040000	22342060350000
22293000220000	22352060030000	22331210080000	22331210050000	22343020250000
22344050120000	22262050150000	22352080080000	22311100080000	22311130110000
22331200070000	22331200060000	22273020260000	22344130610000	22331200040000
22331200090000	22331200120000	22331210020000	22332080070000	22331200030000
22311120010000	22331210110000	22293000230000	22332080060000	22331200110000
22331200080000	22331200100000	22293000260000		

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.

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