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	18073090300000
Property address	842 CLEVELAND RD
Township	Lyons (21)
Assessor neighborhood	21061
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$163,000

14.0% of the current assessed value.

COMPARABLES IMPLY

$140,184

REDUCTION REQUESTED

$22,816

Estimated tax effect about $4,839 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 other properties in assessor neighborhood 21061 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 $37.50 per square foot. This home is assessed at $43.61 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,738 square feet gives $140,184. 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	3,738 square feet
Land area	18,600 square feet
Year built	1959
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	6
Full bathrooms	4
Half bathrooms	1

Total assessed value	$163,000
Assessed value per square foot	$43.61

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	58
2	Building area within 15% of this home	29
3	Built within 15 years of this home	19
4	Same building type	19
5	Same construction quality grade	18

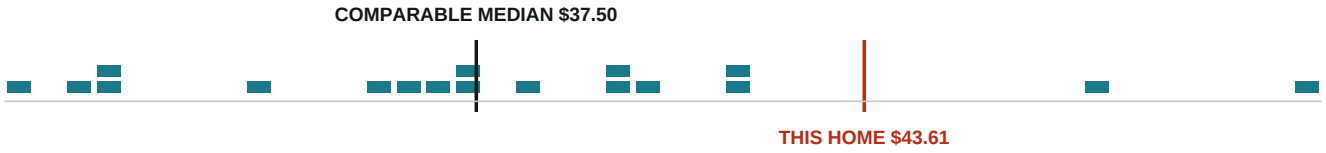
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$30.08 per square foot
25th percentile	$34.45 per square foot
Median	$37.50 per square foot
75th percentile	$40.05 per square foot
Highest assessed	$50.80 per square foot
This home	$43.61 per square foot
Position	assessed above 16 of the 18 comparable properties, the 89th percentile



$30.08 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $50.80 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$37.50
Building area of this home	3,738 sq ft
Median multiplied by building area	**$140,184**
Current total assessed value	$163,000
Difference, the reduction requested	**$22,816**

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 $22,816 in assessed value is worth roughly $4,839 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 18 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
18071020160000	17 SPRINGLAKE AVE	3,491	1954	6	2	$105,000	$30.08
18071000020000	1 S COUNTY LINE RD	3,887	1957	3	2	$121,000	$31.13
18073020080000	807 S COUNTY LINE RD	4,115	1950	3	2	$130,000	$31.59
18073110100000	981 TAFT RD	3,905	1959	5	2	$124,000	$31.75
18071060060000	116 PRINCETON RD	3,904	1956	4	4	$132,331	$33.90
18073050050000	733 TAFT RD	4,142	1947	5	3	$149,492	$36.09
18073110090000	975 TAFT RD	4,118	1956	6	3	$151,000	$36.67
18071100230000	522 E 3RD ST	3,810	1961	4	3	$141,000	$37.01
18071110010000	305 HILLCREST DR	3,903	1955	4	2	$146,000	$37.41
18071050160000	106 HILLCREST DR	4,229	1954	4	3	$159,000	$37.60
18073030100000	712 MCKINLEY LN	4,274	1953	5	3	$163,000	$38.14
18071050150000	550 E 1ST ST	3,783	1954	4	2	$150,000	$39.65
18073110150000	914 HARDING RD	3,373	1960	6	2	$134,000	$39.73
18071050260000	520 E 1ST ST	3,212	1963	5	3	$129,000	$40.16
18073040210000	715 MCKINLEY LN	3,945	1959	6	4	$164,000	$41.57
18071000100000	33 S COUNTY LINE RD	3,304	1957	4	4	$137,548	$41.63
18073090300000	**842 CLEVELAND RD**	**3,738**	**1959**	**6**	**4**	**$163,000**	**$43.61**
18073000280000	546 DALEWOOD LN	3,480	1955	6	3	$165,000	$47.41
18073050060000	741 TAFT RD	3,740	1958	5	5	$190,000	$50.80

Median of all 18 comparables: $37.50 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21061, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 18 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.

18071020160000	18071000020000	18073020080000	18073110100000	18071060060000
18073050050000	18073110090000	18071100230000	18071110010000	18071050160000
18073030100000	18071050150000	18073110150000	18071050260000	18073040210000
18071000100000	18073000280000	18073050060000		

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.