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	18184130050000
Property address	1107 SPRUCE DR
Township	Lyons (21)
Assessor neighborhood	21200
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$140,500

10.4% of the current assessed value.

COMPARABLES IMPLY

$125,895

Estimated tax effect about $3,098 a year at a 7% composite rate.

REDUCTION REQUESTED

$14,605

SECTION 1

The argument in one paragraph

The Assessor values 35 other properties in assessor neighborhood 21200 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 $51.03 per square foot. This home is assessed at $56.95 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,467 square feet gives $125,895. 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	2,467 square feet
Land area	10,310 square feet
Year built	2022
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	2
Half bathrooms	1

Total assessed value	$140,500
Assessed value per square foot	$56.95

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	39
2	Building area within 15% of this home	35
3	Built within 15 years of this home	35
4	Same building type	35
5	Same construction quality grade	35

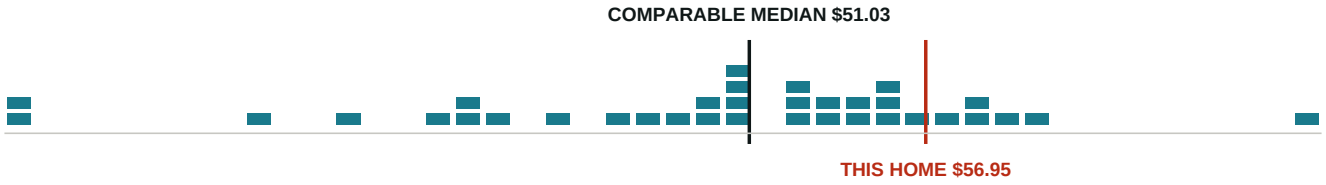
The comparable figure used is the median of all 35 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 35 properties 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	35
Lowest assessed	$26.04 per square foot
25th percentile	$45.79 per square foot
Median	$51.03 per square foot
75th percentile	$55.35 per square foot
Highest assessed	$70.23 per square foot
This home	$56.95 per square foot
Position	assessed above 29 of the 35 comparable properties, the 83rd percentile



$26.04 per sq ft — 35 comparable properties by assessed value per square foot, one mark is one property — $70.23 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 35 comparables	$51.03
Building area of this home	2,467 sq ft
Median multiplied by building area	**$125,895**
Current total assessed value	$140,500
Difference, the reduction requested	**$14,605**

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 $14,605 in assessed value is worth roughly $3,098 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 35 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
18184140080000	6102 BURR OAK DR	2,438	2026	3	3	$63,482	$26.04
18184100350000	1113 PIN OAK DR	2,223	2026	2	2	$59,325	$26.69
18184140070000	1107 HAWTHORNE LN	2,328	2026	3	3	$80,715	$34.67
18184160190000	1101 WHITE PINE LN	2,789	2014	2	1	$104,000	$37.29
18184050450000	1007 WHITE PINE LN	2,756	2013	3	2	$112,000	$40.64
18184050070000	1005 WHITE PINE LN	2,707	2013	2	2	$113,000	$41.74
18184080020000	5902 TIMBER TRAILS BLVD	2,677	2007	4	3	$112,000	$41.84
18184030230000	5914 PARKVIEW DR	2,627	2013	3	2	$113,000	$43.01
18184150080000	6005 BURR OAK DR	2,338	2016	2	2	$104,000	$44.48
18184030240000	5912 PARKVIEW DR	2,399	2013	3	3	$113,000	$47.10
18184090010000	5922 TIMBER TRAILS BLVD	2,539	2013	2	3	$121,000	$47.66
18184160130000	6107 BURR OAK DR	2,621	2026	3	3	$127,500	$48.65
18184140020000	1117 HAWTHORNE LN	2,365	2026	3	3	$117,500	$49.68
18184140010000	1119 HAWTHORNE LN	2,761	2026	4	3	$137,500	$49.80
18184130040000	1109 SPRUCE DR	2,539	2021	3	3	$128,000	$50.41
18184100150000	1112 SPRUCE DR	2,763	2023	3	3	$140,000	$50.67
18184130030000	1111 SPRUCE DR	2,791	2023	3	3	$142,000	$50.88
18184100140000	1110 SPRUCE DR	2,763	2022	2	2	$141,000	$51.03
18184140090000	6104 BURR OAK DR	2,434	2026	3	3	$127,500	$52.38
18184100440000	1117 PIN OAK DR	2,754	2025	3	4	$146,000	$53.01
18184070030000	1112 PIN OAK DR	2,786	2025	4	4	$148,000	$53.12
18184100160000	1114 SPRUCE DR	2,756	2023	4	4	$148,000	$53.70
18184070040000	1114 PIN OAK DR	2,780	2025	4	4	$150,000	$53.96
18184130230000	1114 HAWTHORNE LN	2,427	2023	3	3	$132,000	$54.39
18184140050000	1111 HAWTHORNE LN	2,365	2026	3	3	$130,000	$54.97
18184100450000	1115 PIN OAK DR	2,349	2025	3	3	$130,000	$55.34
18184130120000	1112 HAWTHORNE LN	2,276	2022	3	3	$126,000	$55.36
18184130070000	1103 SPRUCE DR	2,328	2022	2	2	$130,000	$55.84
18184130100000	1108 HAWTHORNE LN	2,276	2022	3	3	$128,000	$56.24
18184130050000	**1107 SPRUCE DR**	**2,467**	**2022**	**2**	**2**	**$140,500**	**$56.95**
18184100120000	5914 COTTONWOOD CT	2,462	2024	3	3	$141,000	$57.27
18184130080000	1101 SPRUCE DR	2,276	2022	3	3	$132,848	$58.37
18184070020000	1110 PIN OAK DR	2,756	2023	4	4	$162,000	$58.78
18184140060000	1109 HAWTHORNE LN	2,195	2026	3	3	$130,000	$59.23
18184100230000	5905 FLAG CREEK LN	2,676	2024	3	2	$162,500	$60.72
18184100170000	1116 SPRUCE DR	2,328	2023	3	2	$163,500	$70.23

Median of all 35 comparables: $51.03 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21200, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 35 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.

18184140080000	18184100350000	18184140070000	18184160190000	18184050450000
18184050070000	18184080020000	18184030230000	18184150080000	18184030240000
18184090010000	18184160130000	18184140020000	18184140010000	18184130040000
18184100150000	18184130030000	18184100140000	18184140090000	18184100440000
18184070030000	18184100160000	18184070040000	18184130230000	18184140050000
18184100450000	18184130120000	18184130070000	18184130100000	18184100120000
18184130080000	18184070020000	18184140060000	18184100230000	18184100170000

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.