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	18311020170000
Property address	8204 GREYSTONE CT
Township	Lyons (21)
Assessor neighborhood	21062
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$155,000

23.1% of the current assessed value.

COMPARABLES IMPLY

$119,161

Estimated tax effect about $7,601 a year at a 7% composite rate.

REDUCTION REQUESTED

$35,839

SECTION 1

The argument in one paragraph

The Assessor values 35 other properties in assessor neighborhood 21062 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 $27.84 per square foot. This home is assessed at $36.21 per square foot, which is 30% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,280 square feet gives $119,161. 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	4,280 square feet
Land area	29,882 square feet
Year built	1998
Building type	2 Story
Construction quality	Deluxe
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	12
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$155,000
Assessed value per square foot	$36.21

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	166
2	Building area within 15% of this home	157
3	Built within 15 years of this home	143
4	Same building type	142
5	Same construction quality grade	35

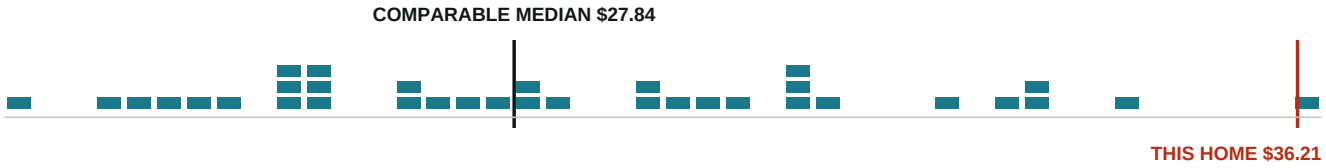
The comparable figure used is the median of all 35 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 35 properties 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	$22.39 per square foot
25th percentile	$25.59 per square foot
Median	$27.84 per square foot
75th percentile	$30.81 per square foot
Highest assessed	$36.47 per square foot
This home	$36.21 per square foot
Position	assessed above 34 of the 35 comparable properties, the 97th percentile



$22.39 per sq ft — 35 comparable properties by assessed value per square foot, one mark is one property — $36.47 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 35 comparables	$27.84
Building area of this home	4,280 sq ft
Median multiplied by building area	**$119,161**
Current total assessed value	$155,000
Difference, the reduction requested	**$35,839**

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 $35,839 in assessed value is worth roughly $7,601 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
18311040020000	11700 BRIARWOOD LN	4,555	1986	4	2	$102,000	$22.39
18311060170000	8028 SHAGBARK LN	4,444	1990	4	3	$104,001	$23.40
18311050240000	8080 WOODSIDE LN	4,471	1989	4	3	$106,001	$23.71
18311070150000	11640 WALNUT CT	4,266	1986	4	3	$103,000	$24.14
18311050130000	11795 WOODSIDE CT	4,646	1986	5	2	$113,000	$24.32
18311070020000	11617 BRIARWOOD LN	3,971	1985	4	2	$98,000	$24.68
18311050270000	8120 WOODSIDE LN	4,679	1986	5	3	$119,000	$25.43
18311050150000	11751 WOODSIDE CT	4,402	1985	5	3	$112,000	$25.44
18311050200000	11782 SHAGBARK CT	4,263	1986	4	3	$109,001	$25.57
18311050320000	11715 SHAGBARK LN	4,295	1986	4	3	$110,001	$25.61
18311050330000	11703 SHAGBARK LN	4,107	1990	5	2	$106,001	$25.81
18311050060000	11761 BRIARWOOD CT	3,911	1985	4	3	$101,001	$25.82
18311050230000	11749 SHAGBARK CT	4,322	1987	4	4	$115,000	$26.61
18311050040000	11790 BRIARWOOD CT	4,416	1986	5	3	$118,000	$26.72
18311070060000	11638 WHITE OAK LN	3,949	1985	5	3	$107,000	$27.10
18191030340000	6515 MANOR DR	4,408	1992	4	3	$121,000	$27.45
18191020220000	6610 MANOR DR	4,506	1995	5	3	$124,001	$27.52
18191040060000	2 LONGWOOD DR	4,786	1989	4	3	$133,249	$27.84
18311050380000	11627 WALNUT CT	4,260	1989	4	3	$119,000	$27.93
18311050140000	11765 WOODSIDE CT	3,862	1986	4	4	$109,328	$28.31
18184020070000	125 INDIANWOOD LN	3,879	1993	5	3	$113,000	$29.13
18191030390000	1 BRIGHTON PL	4,289	1992	4	3	$126,001	$29.38
18314020100000	8550 OAK KNOLL DR	4,400	1989	5	3	$130,000	$29.55
18183020420000	1450 TOMLIN DR	4,543	1985	5	2	$136,000	$29.94
18313040130000	8492 ARROWHEAD FARM DR	4,346	1992	5	2	$131,000	$30.14
18183020150000	52 DOUGSHIRE CT	4,094	1986	5	3	$126,001	$30.78
18183020180000	28 DOUGSHIRE CT	4,247	1984	5	3	$131,000	$30.85
18183020290000	117 TOMLIN CIR	4,085	1985	6	2	$126,036	$30.85
18191030450000	5 HAMPTON CT	4,453	1987	4	4	$139,000	$31.21
18311070090000	11615 WHITE OAK CT	4,526	1994	5	4	$147,551	$32.60
18303060520000	23 AMBRIANCE DR	4,590	1990	5	3	$152,000	$33.12
18311020150000	8221 GREYSTONE CT	4,920	1998	5	4	$164,001	$33.33
18191000120000	3 ERIN LN	4,730	1989	4	4	$158,000	$33.40
18183060010000	158 TOMLIN CIR	3,842	1986	5	4	$132,000	$34.36
18311020170000	**8204 GREYSTONE CT**	**4,280**	**1998**	**4**	**4**	**$155,000**	**$36.21**
18191030610000	3 HILLCREST CT	4,387	1993	5	3	$160,001	$36.47

Median of all 35 comparables: $27.84 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21062, 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.

18311040020000	18311060170000	18311050240000	18311070150000	18311050130000
18311070020000	18311050270000	18311050150000	18311050200000	18311050320000
18311050330000	18311050060000	18311050230000	18311050040000	18311070060000
18191030340000	18191020220000	18191040060000	18311050380000	18311050140000
18184020070000	18191030390000	18314020100000	18183020420000	18313040130000
18183020150000	18183020180000	18183020290000	18191030450000	18311070090000
18303060520000	18311020150000	18191000120000	18183060010000	18191030610000

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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