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	10071040200000
Property address	1766 GEORGE CT
Township	Niles (24)
Assessor neighborhood	24031
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$120,000	**$94,724**	**$25,276**

21.1% of the current assessed value.
Estimated tax effect about $5,361 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 147 other properties in assessor neighborhood 24031 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 $25.80 per square foot. This home is assessed at $32.69 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,671 square feet gives $94,724. 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	3,671 square feet
Land area	9,300 square feet
Year built	2015
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$120,000
Assessed value per square foot	$32.69

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	431
2	Building area within 15% of this home	179
3	Built within 15 years of this home	151
4	Same building type	149
5	Same construction quality grade	147

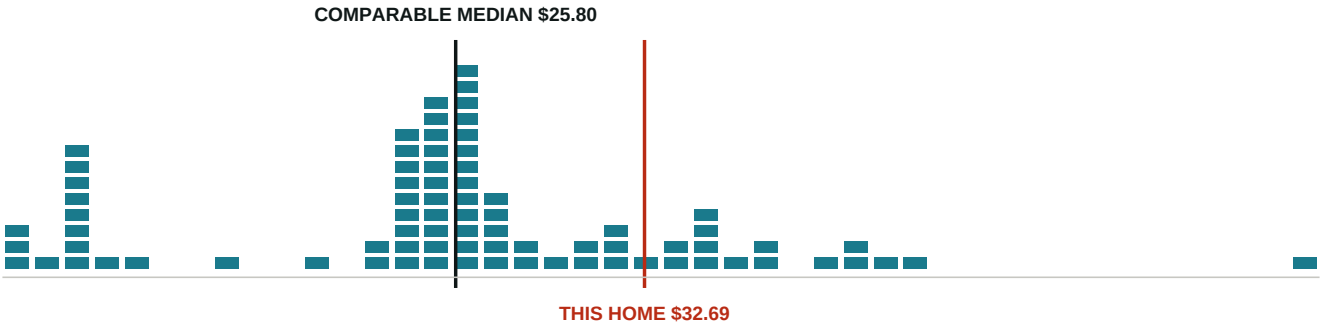
The comparable figure used is the median of all 147 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 147 properties 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	147
Lowest assessed	$9.28 per square foot
25th percentile	$23.91 per square foot
Median	$25.80 per square foot
75th percentile	$28.92 per square foot
Highest assessed	$57.30 per square foot
This home	$32.69 per square foot
Position	assessed above 122 of the 147 comparable properties, the 83rd percentile



$9.28 per sq ft — 147 comparable properties by assessed value per square foot, one mark is 2 properties — $57.30 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 147 comparables	$25.80
Building area of this home	3,671 sq ft
Median multiplied by building area	**$94,724**
Current total assessed value	$120,000
Difference, the reduction requested	**$25,276**

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 $25,276 in assessed value is worth roughly $5,361 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

147 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 147 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
10073050150000	310 NOTTINGHAM AVE	3,552	2026	5	5	$32,951	$9.28
10073050220000	310 NOTTINGHAM AVE	3,552	2026	5	5	$32,982	$9.29
10163320140000	5219 ENFIELD AVE	3,664	2006	4	2	$36,251	$9.89
10163320130000	5219 ENFIELD AVE	3,664	2006	4	2	$36,251	$9.89
10202110040000	5835 CRAIN ST	3,603	2018	4	3	$36,939	$10.25
10183070020000	6817 CHURCH ST	3,680	2006	4	4	$41,860	$11.38
10174040020000	5745 CHURCH ST	3,680	2004	4	3	$42,299	$11.49
10183070010000	6817 CHURCH ST	3,680	2006	4	4	$43,140	$11.72
10174040010000	5745 CHURCH ST	3,680	2004	4	3	$43,791	$11.90
10174210280000	8924 MAJOR AVE	3,642	2005	4	2	$44,197	$12.14
10174210270000	8924 MAJOR AVE	3,642	2005	4	2	$44,197	$12.14
10183060090000	6833 CHURCH ST	3,650	2005	4	3	$44,360	$12.15
10211060290000	5334 CRAIN ST	3,677	2008	4	2	$45,883	$12.48
10211060280000	5334 CRAIN ST	3,677	2008	4	2	$45,883	$12.48
10183060100000	6831 CHURCH ST	3,650	2005	4	3	$45,640	$12.50
10202110050000	5835 CRAIN ST	3,603	2018	4	3	$52,526	$14.58
10204020410000	8333 MENARD AVE	3,608	2003	5	3	$83,000	$23.00
10183020210000	7067 CHURCH ST	3,674	2006	4	3	$86,524	$23.55
10181120090000	9503 SAYRE AVE	3,769	2005	4	3	$90,000	$23.88
10181140090000	7037 FOSTER ST	3,540	2006	4	3	$85,135	$24.05
10181110380000	7051 PALMA LN	3,792	2006	4	3	$92,000	$24.26
10202180260000	8537 MASON AVE	3,560	2006	5	3	$87,001	$24.44
10181210130000	7017 WILSON TER	3,775	2008	4	4	$92,571	$24.52
10182000600000	6733 PALMA LN	3,680	2005	4	3	$91,000	$24.73
10181180220000	9306 NATIONAL AVE	3,779	2008	4	5	$94,206	$24.93
10183030170000	9138 SAYRE AVE	3,609	2005	4	3	$90,000	$24.94
10181020330000	9242 MARION AVE	3,718	2005	4	3	$93,001	$25.01
10172190060000		3,635	2008	4	3	$92,000	$25.31
10181030350000		3,721	2007	3	4	$94,309	$25.35
10181140270000		3,658	2006	4	3	$93,000	$25.42
10202360160000		3,531	2019	4	2	$90,000	$25.49
10181140230000		3,599	2005	4	3	$92,000	$25.56
10181140280000		3,754	2008	4	3	$96,000	$25.57
10163170590000		3,604	2008	5	4	$93,000	$25.80
10181160080000		3,749	2003	4	3	$97,001	$25.87
10202360100000		3,744	2022	5	4	$96,978	$25.90
10281090510000		3,706	2009	4	3	$97,000	$26.17
10183020130000		3,576	2005	4	3	$94,000	$26.29
10202210110000		3,799	2012	5	4	$100,001	$26.32
10202210120000		3,703	2012	5	5	$98,001	$26.47

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10181210150000		3,611	2008	4	3	$97,000	$26.86
10202000210000		3,560	2012	5	4	$98,000	$27.53
10202360170000		3,787	2023	5	5	$105,094	$27.75
10071050010000		3,594	2005	4	3	$110,061	$30.62
10071040080000		3,612	2005	4	2	$114,000	$31.56
10071040190000		3,616	2005	5	4	$114,698	$31.72
10071070230000		3,734	2007	4	3	$118,839	$31.83
10071050130000		3,756	2006	4	4	$120,150	$31.99
10071040200000	**1766 GEORGE CT**	**3,671**	**2015**	**4**	**3**	**$120,000**	**$32.69**
10071060060000		3,566	2007	4	3	$118,753	$33.30
10071050290000		3,562	2006	4	5	$121,735	$34.18
10071070160000		3,654	2008	4	3	$126,000	$34.48
10071050170000		3,728	2007	4	4	$132,000	$35.41
10071050150000		3,528	2005	4	4	$125,001	$35.43
10184000590000		3,793	2025	4	6	$138,000	$36.38
10073000060000		3,596	2013	4	3	$131,000	$36.43
10071080050000		3,590	2017	4	4	$133,783	$37.27
10071060120000		3,675	2015	5	3	$138,000	$37.55
10073050140000		3,552	2026	5	5	$142,530	$40.13
10071040110000		3,743	2025	5	4	$152,500	$40.74
10071050100000		3,626	2025	5	4	$150,000	$41.37

Median of all 147 comparables: $25.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24031, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 147 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.

10073050150000	10073050220000	10163320140000	10163320130000	10202110040000
10183070020000	10174040020000	10183070010000	10181050170000	10181050190000
10174040010000	10181050180000	10174210280000	10174210270000	10183060090000
10174310270000	10174310280000	10211060290000	10211060280000	10183060100000
10174290190000	10174290180000	10174310250000	10174310260000	10202110050000
10073100170000	10202000250000	10202000240000	10073100180000	10174000610000
10204120170000	10204020410000	10174080670000	10183020210000	10172100520000
10204060360000	10181120090000	10153250380000	10181140090000	10211240100000
10281020490000	10281020480000	10173110400000	10181140030000	10181110380000
10163230380000	10202180260000	10181210130000	10174010570000	10204060350000
10281020510000	10182000600000	10281250290000	10181180220000	10183030170000
10181020330000	10174240430000	10163180230000	10201220670000	10211070350000
10181170040000	10172190060000	10281020500000	10181030350000	10181140270000
10174030550000	10202360160000	10181100250000	10202170390000	10181140230000
10181140280000	10181190030000	10181150250000	10213300110000	10163170590000
10181140130000	10181210090000	10181160080000	10202360100000	10181150240000
10204030360000	10181110220000	10181040320000	10181180190000	10181140040000
10281090510000	10181170240000	10183020130000	10212270390000	10202210110000
10181100600000	10202210120000	10214080410000	10174240390000	10181180040000
10182050100000	10181200040000	10181210150000	10181190270000	10174130370000
10181170120000	10181100240000	10181180210000	10202000210000	10202360170000
10214080320000	10181180160000	10182030190000	10181120120000	10183020350000
10071050270000	10202050060000	10071050140000	10071050010000	10181170200000
10071060100000	10071040080000	10071040190000	10071070230000	10071050130000
10071060030000	10202050410000	10071070200000	10071060060000	10073040390000
10071050290000	10073100360000	10071040060000	10071070160000	10071040150000
10071060020000	10071040140000	10071050170000	10071050150000	10184000590000
10073000060000	10071040070000	10071080050000	10071060120000	10071080090000
10073050140000	10073040120000	10071040110000	10071050100000	10073050290000
10071070020000	10073050280000			

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.