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	04093050150000
Property address	2435 MAPLE AVE
Township	Northfield (25)
Assessor neighborhood	25072
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$50,001

20.2% of the current assessed value.

COMPARABLES IMPLY

$39,898

Estimated tax effect about $2,143 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,103

SECTION 1

The argument in one paragraph

The Assessor values 123 other properties in assessor neighborhood 25072 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 $29.86 per square foot. This home is assessed at $37.43 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,336 square feet gives $39,898. 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	1,336 square feet
Land area	9,750 square feet
Year built	1958
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$50,001
Assessed value per square foot	$37.43

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	169
2	Building area within 15% of this home	126
3	Built within 15 years of this home	125
4	Same building type	125
5	Same construction quality grade	123

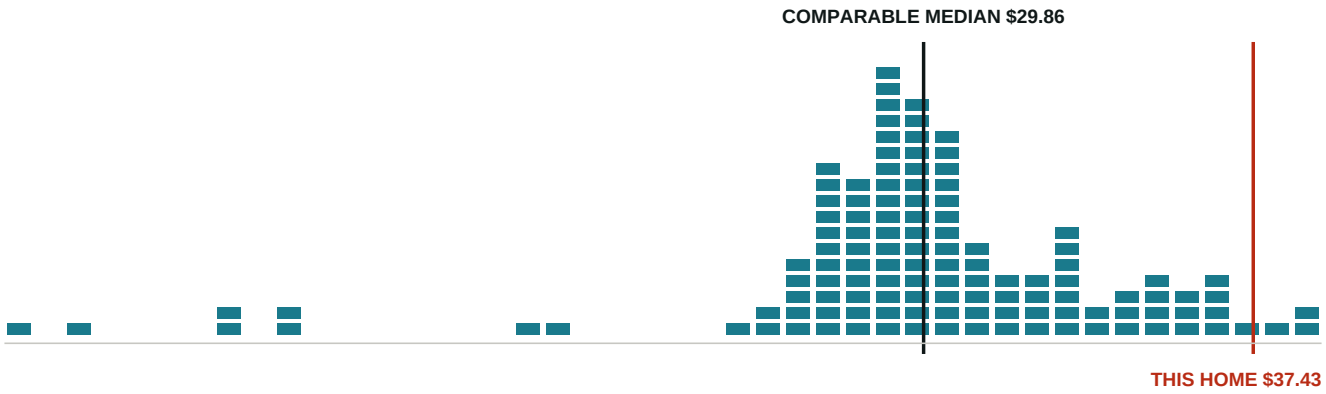
The comparable figure used is the median of all 123 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 123 properties 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	123
Lowest assessed	$8.78 per square foot
25th percentile	$28.43 per square foot
Median	$29.86 per square foot
75th percentile	$32.08 per square foot
Highest assessed	$38.99 per square foot
This home	$37.43 per square foot
Position	assessed above 120 of the 123 comparable properties, the 98th percentile



$8.78 per sq ft — 123 comparable properties by assessed value per square foot, one mark is one property — $38.99 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 123 comparables	$29.86
Building area of this home	1,336 sq ft
Median multiplied by building area	**$39,898**
Current total assessed value	$50,001
Difference, the reduction requested	**$10,103**

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 $10,103 in assessed value is worth roughly $2,143 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

123 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 123 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
04123090220000	208 VOLTZ RD	1,272	1968	3	1	$11,164	$8.78
04123090170000	216 VOLTZ RD	1,275	1970	3	2	$18,130	$14.22
04123090180000	216 VOLTZ RD	1,275	1970	3	2	$18,130	$14.22
04123090190000	212 VOLTZ RD	1,254	1967	3	1	$19,610	$15.64
04123090200000	212 VOLTZ RD	1,254	1967	3	1	$19,610	$15.64
04123090210000	208 VOLTZ RD	1,272	1968	3	1	$27,055	$21.27
04123020110000	329 PARK DR	1,427	1963	4	2	$36,847	$25.82
04123020090000	349 PARK DR	1,402	1961	4	2	$36,907	$26.32
04112110470000	1011 LONGAKER DR	1,387	1953	3	2	$37,725	$27.20
04123040170000	334 FORESTWAY DR	1,231	1956	3	1	$33,510	$27.22
04123020070000	369 PARK DR	1,427	1960	4	1	$39,000	$27.33
04123060040000	1517 SUNSET RIDGE RD	1,231	1957	3	1	$33,664	$27.35
04123040370000	315 CHIPILI DR	1,231	1954	3	1	$34,000	$27.62
04123060170000	326 SOUTHGATE DR	1,231	1955	3	1	$34,101	$27.70
04123020130000	309 PARK DR	1,396	1961	3	1	$39,000	$27.94
04123060280000	311 FORESTWAY DR	1,431	1955	3	1	$40,000	$27.95
04123090300000	228 VOLTZ RD	1,231	1955	3	1	$34,427	$27.97
04123090280000	238 VOLTZ RD	1,231	1960	3	1	$34,466	$28.00
04123000210000	1339 SUNSET RIDGE RD	1,382	1961	3	2	$39,000	$28.22
04123020300000	316 CHIPILI DR	1,231	1954	3	1	$35,000	$28.43
04123020280000	326 CHIPILI DR	1,231	1954	3	1	$35,000	$28.43
04123060150000	334 SOUTHGATE DR	1,231	1957	3	1	$35,000	$28.43
04123060250000	325 FORESTWAY DR	1,231	1957	3	1	$35,000	$28.43
04123060220000	306 SOUTHGATE DR	1,231	1955	3	1	$35,000	$28.43
04123080200000	314 VOLTZ RD	1,231	1955	3	1	$35,001	$28.43
04123080240000	327 SOUTHGATE DR	1,231	1956	3	1	$35,298	$28.67
04112020330000	602 GREGG RD	1,418	1954	4	2	$41,217	$29.07
04123060050000	1525 SUNSET RIDGE RD	1,231	1958	3	1	$35,826	$29.10
04112110480000	1017 LONGAKER DR	1,235	1953	4	1	$36,000	$29.15
04123000240000	360 PARK DR	1,334	1963	3	1	$39,000	$29.24
04123040460000	314 FORESTWAY DR	1,231	1954	3	1	$36,000	$29.24
04123040510000	240 FORESTWAY DR	1,231	1954	3	1	$36,000	$29.24
04123070050000	238 SOUTHGATE DR	1,231	1955	3	1	$36,000	$29.24
04123090270000	221 SOUTHGATE DR	1,231	1955	3	1	$36,000	$29.24
04123060290000	305 FORESTWAY DR	1,231	1956	3	1	$36,000	$29.24
04123020290000	322 CHIPILI DR	1,231	1955	3	1	$36,000	$29.24
04123080180000	322 VOLTZ RD	1,231	1955	3	1	$36,001	$29.25
04123000260000	324 PARK DR	1,362	1961	3	2	$40,000	$29.37
04123000250000	346 PARK DR	1,440	1961	4	2	$43,000	$29.86
04123090250000		1,437	1955	4	1	$43,000	$29.92

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04123090260000		1,231	1956	3	1	$37,000	$30.06
04123020250000		1,231	1955	3	1	$37,000	$30.06
04123000230000		1,362	1962	3	2	$41,000	$30.10
04092150030000		1,377	1961	3	1	$42,000	$30.50
04123040520000		1,344	1969	3	1	$41,000	$30.51
04123090010000		1,231	1955	3	1	$38,000	$30.87
04123040430000		1,231	1956	3	2	$38,100	$30.95
04123080270000		1,231	1955	3	2	$39,000	$31.68
04123020260000		1,231	1955	3	2	$39,001	$31.68
04123000220000		1,367	1961	3	1	$45,000	$32.92
04092150190000		1,316	1959	4	1	$44,000	$33.43
04093120170000		1,416	1958	4	2	$48,000	$33.90
04093120080000		1,253	1958	3	2	$43,001	$34.32
04092150080000		1,266	1959	3	2	$44,000	$34.76
04093050120000		1,255	1958	3	2	$44,000	$35.06
04092150230000		1,254	1959	3	1	$44,000	$35.09
04162020440000		1,264	1966	3	1	$45,001	$35.60
04093120020000		1,247	1958	3	2	$45,000	$36.09
04093050170000		1,247	1961	3	2	$45,845	$36.76
04093050150000	**2435 MAPLE AVE**	**1,336**	**1958**	**3**	**1**	**$50,001**	**$37.43**
04093050140000		1,247	1958	3	2	$47,063	$37.74

Median of all 123 comparables: $29.86 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25072, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 123 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.

04123090220000	04123020330000	04123090170000	04123090180000	04123090190000
04123090200000	04123020010000	04123090210000	04123020110000	04123020090000
04112170700000	04123020310000	04123040490000	04123080290000	04112110470000
04123040170000	04123020070000	04123060040000	04123040390000	04123060270000
04123060200000	04123040370000	04123060170000	04123020130000	04123060280000
04123090300000	04123090280000	04123000210000	04123040410000	04123060240000
04123020300000	04123020280000	04123060150000	04123060250000	04123060220000
04123080200000	04123080240000	04123020080000	04123020060000	04112170630000
04112020330000	04123060050000	04112110480000	04123060190000	04123000240000
04123040460000	04123040510000	04123070050000	04123090270000	04123060290000
04123020290000	04123080180000	04123080250000	04123000260000	04112020360000
04112110560000	04112020550000	04101060150000	04112070080000	04123000250000
04112070060000	04112070050000	04112110370000	04123080170000	04123090250000
04112110450000	04112110500000	04123090260000	04123020250000	04123000230000
04112020520000	04123080280000	04092150030000	04123040520000	04112020320000
04123060210000	04112020560000	04101020220000	04112070330000	04112170610000
04112170720000	04112170590000	04112070310000	04123080190000	04123090010000
04123040430000	04123080220000	04112170750000	04112110400000	04123080160000
04123080270000	04123020260000	04112170730000	04123090070000	04123060020000
04112110540000	04123000220000	04112110390000	04123080210000	04123040310000
04112170670000	04112170770000	04092150190000	04093120170000	04112100170000
04112110580000	04093120080000	04092150080000	04093120050000	04093050120000
04092150230000	04162030050000	04162020440000	04101020230000	04093120020000
04123080230000	04123080060000	04123000180000	04093050170000	04101010460000
04093050140000	04112060060000	04123070040000		

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.