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	04093170140000
Property address	2644 MAPLE AVE
Township	Northfield (25)
Assessor neighborhood	25052
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW

$111,996

15.6% of the current assessed value.

COMPARABLES IMPLY

$94,565

Estimated tax effect about $3,697 a year at a 7% composite rate.

REDUCTION REQUESTED

$17,431

SECTION 1

The argument in one paragraph

The Assessor values 82 other properties in assessor neighborhood 25052 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 $27.08 per square foot. This home is assessed at $32.07 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,492 square feet gives $94,565. 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	3,492 square feet
Land area	15,300 square feet
Year built	1994
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	2
Half bathrooms	1

Total assessed value	$111,996
Assessed value per square foot	$32.07

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	1,552
2	Building area within 15% of this home	435
3	Built within 15 years of this home	96
4	Same building type	96
5	Same construction quality grade	82

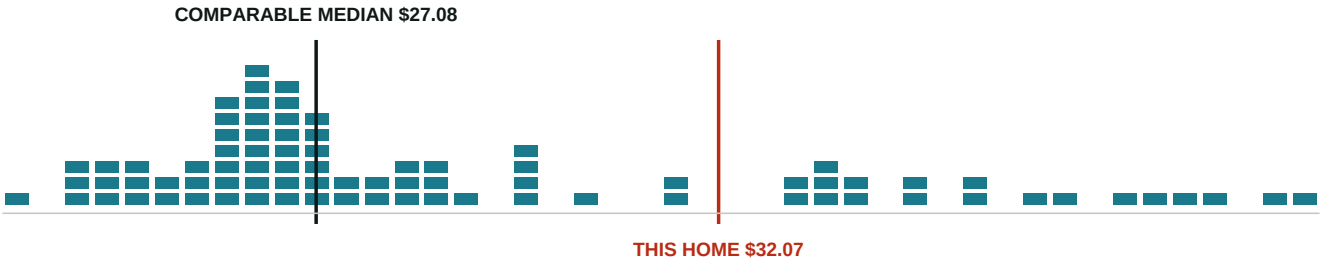
The comparable figure used is the median of all 82 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 82 properties 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	82
Lowest assessed	$23.19 per square foot
25th percentile	$26.02 per square foot
Median	$27.08 per square foot
75th percentile	$31.16 per square foot
Highest assessed	$39.53 per square foot
This home	$32.07 per square foot
Position	assessed above 63 of the 82 comparable properties, the 77th percentile



$23.19 per sq ft — 82 comparable properties by assessed value per square foot, one mark is one property — $39.53 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 82 comparables	$27.08
Building area of this home	3,492 sq ft
Median multiplied by building area	**$94,565**
Current total assessed value	$111,996
Difference, the reduction requested	**$17,431**

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 $17,431 in assessed value is worth roughly $3,697 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

82 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 82 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
04084020160000	3149 TOULON DR	3,310	1979	4	2	$80,000	$24.17
04172060100000	3064 PALM LN	3,326	1985	4	2	$81,573	$24.53
04171010140000	1970 PHILLIPS RD	3,517	1993	3	2	$87,073	$24.76
04082110160000	2948 ACORN LN	3,259	1979	5	2	$80,856	$24.81
04082130120000	2814 CRIMSON CT	3,302	1979	3	2	$82,000	$24.83
04172000380000	3133 HUNTINGTON LN	3,508	1989	4	2	$89,001	$25.37
04172060180000	1938 JESSICA LN	3,566	1999	4	2	$91,733	$25.72
04084190100000	1422 KINGSPORT CT	3,602	1991	4	3	$92,861	$25.78
04084190080000	1444 KINGSPORT CT	3,722	1988	5	3	$96,000	$25.79
04202120070000	2445 VICKI LN	3,718	1986	5	3	$96,001	$25.82
04082110060000	2840 CRABTREE LN	3,280	1979	4	2	$85,001	$25.91
04172060080000	3084 PALM LN	3,624	1986	4	2	$94,000	$25.94
04202100130000	3060 KAYJAY DR	3,735	1982	5	4	$97,070	$25.99
04084190040000	1439 KINGSPORT CT	3,510	1988	4	3	$91,234	$25.99
04202110150000	3169 KAYJAY DR	3,182	1979	4	2	$83,000	$26.08
04202070430000	2435 HAMPTON LN	3,226	1979	4	2	$85,001	$26.35
04202100140000	3110 KAYJAY DR	3,753	1980	5	4	$98,915	$26.36
04084030290000	3160 KEYSTONE RD	3,172	1988	3	2	$83,664	$26.38
04082120030000	2904 CRABTREE LN	3,295	1979	4	2	$87,000	$26.40
04082030010000	1116 PFINGSTEN RD	3,780	1995	4	3	$100,000	$26.46
04164000520000	2010 MALLARD DR	3,492	1984	4	2	$92,477	$26.48
04084190030000	1425 KINGSPORT CT	3,600	1991	4	4	$95,340	$26.48
04164000310000	2121 MALLARD DR	3,622	1981	4	2	$96,000	$26.50
04164000450000	2051 MALLARD DR	3,656	1985	5	2	$97,000	$26.53
04084190120000	1400 KINGSPORT CT	3,316	1992	4	2	$88,000	$26.54
04172000320000	3132 HUNTINGTON LN	3,276	1988	3	2	$87,081	$26.58
04082110180000	2960 ACORN LN	3,229	1979	4	2	$86,001	$26.63
04172000330000	3124 HUNTINGTON LN	3,749	1989	5	2	$100,493	$26.81
04164000440000	2043 MALLARD DR	3,546	1987	4	2	$95,364	$26.89
04172060120000	3044 PALM LN	3,185	1981	6	2	$85,807	$26.94
04163010360000	2160 MALLARD DR	3,540	1980	4	3	$96,001	$27.12
04084190070000	1458 KINGSPORT CT	3,410	1992	4	2	$93,000	$27.27
04084190060000	1461 KINGSPORT CT	3,300	1988	4	2	$90,001	$27.27
04202070370000	2444 HAMPTON LN	3,234	1979	6	3	$89,001	$27.52
04172060190000	1946 JESSICA LN	3,194	1998	4	4	$88,355	$27.66
04163030450000	2305 GREENVIEW RD	3,569	1981	5	2	$99,000	$27.74
04161140090000	2515 FARNSWORTH LN	3,520	2000	4	3	$98,810	$28.07
04164000430000	2035 MALLARD DR	3,368	1984	4	2	$95,424	$28.33
04172020290000	2880 KOEPKE RD	3,782	2001	3	2	$107,173	$28.34
04084190050000	1447 KINGSPORT CT	3,394	1989	4	3	$97,000	$28.58

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04164000590000	2040 MALLARD DR	3,497	1984	5	3	$100,000	$28.60
04082070140000	1139 WHITE MOUNTAIN DR	3,180	1988	4	2	$91,000	$28.62
04164000410000	2021 MALLARD DR	3,179	1984	4	2	$94,000	$29.57
04093020370000	2727 WALTERS AVE	3,538	1988	4	2	$105,000	$29.68
04084080090000	2830 KEYSTONE RD	3,367	1979	5	2	$100,000	$29.70
04172020280000	2890 KOEPKE RD	3,788	2000	4	2	$112,869	$29.80
04163060020000		3,656	2001	4	3	$111,209	$30.42
04174210140000		3,247	1986	4	4	$102,000	$31.41
04084110160000		3,391	2006	4	3	$107,329	$31.65
04093170140000	**2644 MAPLE AVE**	**3,492**	**1994**	**5**	**2**	**$111,996**	**$32.07**
04171110280000		3,534	2006	5	3	$117,001	$33.11
04084030090000		3,780	1994	5	3	$126,700	$33.52
04082020030000		3,792	2007	4	4	$127,131	$33.53
04093170220000		3,274	1998	3	3	$111,001	$33.90
04093080010000		3,624	2000	4	2	$123,000	$33.94
04084130100000		3,662	2007	4	3	$126,000	$34.41
04163030160000		3,384	1991	5	4	$117,001	$34.57
04171010920000		3,394	2009	4	3	$119,632	$35.25
04172010170000		3,400	2007	4	3	$120,000	$35.29
04093030320000		3,453	2003	3	4	$129,077	$37.38
04093040060000		3,153	2009	4	3	$120,232	$38.13

Median of all 82 comparables: $27.08 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25052, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 82 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.

04172060140000	04172040070000	04082110220000	04084020160000	04082110190000
04082110050000	04172060100000	04171010140000	04082110160000	04082130120000
04082110270000	04172000380000	04084030270000	04172060180000	04084190100000
04084190080000	04202120070000	04082110060000	04172060080000	04202100130000
04084190040000	04202110150000	04202070430000	04202100140000	04084030290000
04082120030000	04082030010000	04202070350000	04164000520000	04084190030000
04164000310000	04164000450000	04084190120000	04172000320000	04084030020000
04082110180000	04082110080000	04172000330000	04164000440000	04172060120000
04082110240000	04084190010000	04163010360000	04084190070000	04084190060000
04082120060000	04202070370000	04172060190000	04163030450000	04161140090000
04164000430000	04172020290000	04084190050000	04164000590000	04082070140000
04164000390000	04164000410000	04093020370000	04084080090000	04172020280000
04163060020000	04174210140000	04084110160000	04171010230000	04171110280000
04093060150000	04084030090000	04082020030000	04093170220000	04093080010000
04084130100000	04163030160000	04171010920000	04172010170000	04093040040000
04093170230000	04093060140000	04093030320000	04093080100000	04093040060000
04093060020000	04093060230000			

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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