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	04094020520000
Property address	2206 CATHERINE ST
Township	Northfield (25)
Assessor neighborhood	25132
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$188,000

13.3% of the current assessed value.

COMPARABLES IMPLY

$162,974

Estimated tax effect about $5,308 a year at a 7% composite rate.

REDUCTION REQUESTED

$25,026

SECTION 1

The argument in one paragraph

The Assessor values 129 other properties in assessor neighborhood 25132 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 $36.68 per square foot. This home is assessed at $42.31 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,443 square feet gives $162,974. 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	4,443 square feet
Land area	16,363 square feet
Year built	2006
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	11
Bedrooms	6
Full bathrooms	4
Half bathrooms	2

Total assessed value	$188,000
Assessed value per square foot	$42.31

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	145
2	Building area within 15% of this home	144
3	Built within 15 years of this home	131
4	Same building type	131
5	Same construction quality grade	129

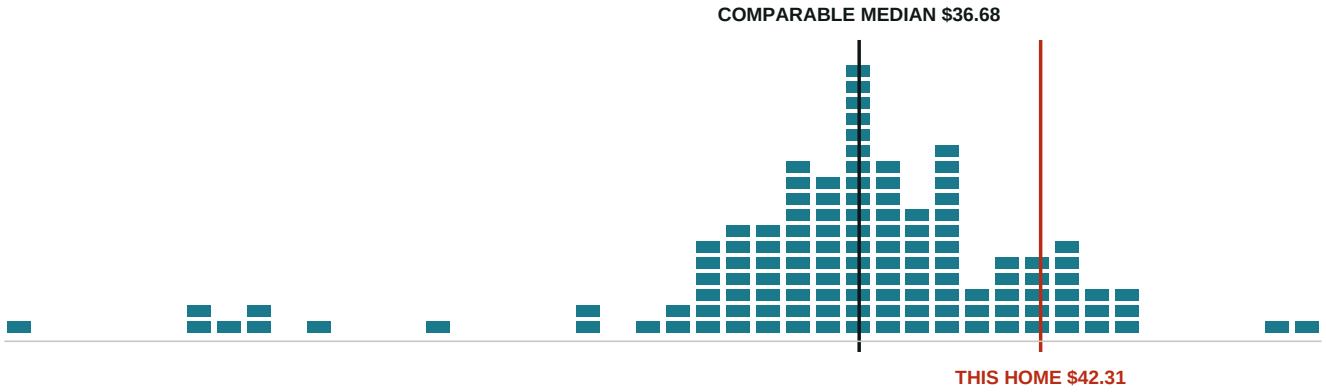
The comparable figure used is the median of all 129 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 129 properties 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	129
Lowest assessed	$10.15 per square foot
25th percentile	$34.29 per square foot
Median	$36.68 per square foot
75th percentile	$39.30 per square foot
Highest assessed	$51.03 per square foot
This home	$42.31 per square foot
Position	assessed above 112 of the 129 comparable properties, the 87th percentile



$10.15 per sq ft — 129 comparable properties by assessed value per square foot, one mark is one property — $51.03 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 129 comparables	$36.68
Building area of this home	4,443 sq ft
Median multiplied by building area	**$162,974**
Current total assessed value	$188,000
Difference, the reduction requested	**$25,026**

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 $25,026 in assessed value is worth roughly $5,308 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

129 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 129 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
04092040390000	1128 BUTTERNUT LN	4,511	2005	5	2	$45,792	$10.15
04344120010000	2301 LINNEMAN ST	4,357	1995	4	5	$69,504	$15.95
04344120020000	2301 LINNEMAN ST	4,357	1995	4	5	$71,051	$16.31
04092090250000	1164 WALNUT LN	4,313	2005	4	3	$74,155	$17.19
04104000060000	1562 WALTERS AVE	4,353	1992	5	4	$76,639	$17.61
04104000050000	1562 WALTERS AVE	4,353	1992	5	4	$77,067	$17.70
04092090190000	1164 WALNUT LN	4,313	2005	5	4	$85,846	$19.90
04092040300000	1128 BUTTERNUT LN	4,511	2005	5	2	$104,473	$23.16
04094020380000	2235 CHESTNUT ST	4,740	1998	4	3	$135,000	$28.48
04094110560000	2147 WALTERS AVE	4,544	2001	5	5	$140,369	$30.89
04094030140000	2112 CENTER ST	4,547	1997	4	3	$146,000	$32.11
04344131190000	2315 LARKDALE DR	4,417	1997	5	3	$142,000	$32.15
04094000450000	2313 CHERRY LN	4,694	2004	5	4	$154,785	$32.98
04092120010000	2346 PEACHTREE LN	4,226	2000	4	3	$141,000	$33.36
04344131150000	2233 LARKDALE DR	4,505	2000	5	3	$151,000	$33.52
04344131280000	2369 LARKDALE DR	4,400	2000	5	3	$149,000	$33.86
04092070020000	2330 CRABTREE LN	4,735	2007	5	4	$161,922	$34.20
04344130420000	2226 ROBINCREST LN	4,360	2015	6	5	$150,000	$34.40
04092120070000	2236 PEACHTREE LN	4,524	2000	4	3	$156,000	$34.48
04094090260000	2021 CENTER ST	4,165	2008	4	3	$146,101	$35.08
04353080010000	2027 HENLEY ST	4,322	2000	4	4	$152,001	$35.17
04344131260000	2357 LARKDALE DR	4,498	2006	5	4	$160,000	$35.57
04092070210000	2307 PEACHTREE LN	4,603	2004	4	3	$164,000	$35.63
04104000430000	1524 WALTERS AVE	4,738	2016	4	4	$169,697	$35.82
04344120160000	2303 LINNEMAN ST	4,256	1997	4	4	$152,506	$35.83
04344130520000	2225 ROBINCREST LN	4,640	2007	5	4	$168,000	$36.21
04344060360000	2136 HENLEY ST	4,337	2000	5	3	$157,505	$36.32
04092050150000	2219 CRABTREE LN	4,658	2010	4	3	$169,187	$36.32
04353060210000		4,449	2007	5	3	$162,815	$36.60
04344120170000		4,274	2001	5	4	$156,519	$36.62
04344050010000		4,283	2000	6	5	$157,075	$36.67
04344131230000		4,596	2015	5	5	$168,586	$36.68
04344040350000		4,689	2007	5	4	$172,788	$36.85
04344080010000		4,422	2008	6	5	$163,200	$36.91
04344010380000		4,700	2003	4	4	$173,776	$36.97
04094050300000		4,424	2011	5	3	$165,408	$37.39
04094050180000		4,336	2000	4	3	$163,000	$37.59
04092120090000		4,455	2010	6	5	$167,569	$37.61
04344130580000		4,253	2018	4	4	$160,002	$37.62
04344131270000		4,443	2006	5	4	$169,000	$38.04

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04092130210000		4,169	2004	4	3	$159,000	$38.14
04092140110000		4,732	2018	5	4	$180,620	$38.17
04103010280000		4,416	2016	5	4	$168,581	$38.18
04092130160000		4,341	2004	5	3	$167,001	$38.47
04092110010000		4,377	2005	4	3	$172,000	$39.30
04092080200000		4,158	2004	4	3	$164,001	$39.44
04092080100000		4,230	2005	5	3	$167,000	$39.48
04103030610000		4,720	2007	5	4	$187,000	$39.62
04094000090000		4,134	2012	5	3	$164,898	$39.89
04092050310000		4,282	2021	4	4	$176,888	$41.31
04094111050000		4,347	2006	5	4	$179,911	$41.39
04094000070000		4,132	2004	4	4	$172,000	$41.63
04103020360000		4,446	2015	5	5	$185,089	$41.63
04092110210000		4,257	2018	4	4	$177,584	$41.72
04092000240000		4,259	2016	5	3	$178,001	$41.79
04092120150000		4,569	2012	5	5	$191,122	$41.83
04094020520000	**2206 CATHERINE ST**	**4,443**	**2006**	**6**	**4**	**$188,000**	**$42.31**
04092110020000		4,482	2021	5	4	$190,000	$42.39
04092140150000		4,165	2020	5	4	$185,806	$44.61
04094060640000		4,448	2019	5	5	$201,816	$45.37
04094000060000		4,207	2016	5	4	$214,695	$51.03

Median of all 129 comparables: $36.68 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25132, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 129 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.

04092040390000	04344120010000	04344120020000	04092090250000	04104000060000
04104000050000	04092090190000	04092040300000	04094020380000	04094130030000
04343050250000	04094110560000	04103030360000	04343020180000	04103030090000
04094000170000	04094030140000	04344131190000	04094050230000	04344120190000
04092130170000	04094110690000	04094000450000	04344150010000	04344131240000
04092120010000	04344131150000	04092070070000	04344131280000	04344040290000
04092070020000	04344131300000	04344131130000	04344120350000	04344130420000
04092130020000	04344120320000	04092120070000	04343020200000	04094110770000
04344050250000	04344120260000	04094090260000	04353080010000	04344120250000
04344131250000	04344010140000	04344131260000	04092070210000	04103190610000
04104000430000	04344120160000	04353220040000	04344080300000	04344130520000
04092040350000	04344060360000	04092050150000	04092030350000	04103100060000
04103160170000	04353060210000	04344120170000	04344050010000	04344131230000
04344080390000	04344040370000	04344150070000	04344040350000	04344080010000
04344010380000	04092120050000	04094050300000	04344010500000	04094050180000
04092120090000	04344130580000	04353240120000	04344050160000	04344040340000
04344010300000	04344110240000	04344131270000	04092130210000	04092140110000
04103010280000	04094040120000	04353220060000	04092130160000	04092110110000
04094160230000	04094050310000	04353090230000	04094111040000	04094050340000
04353080020000	04092110010000	04092080200000	04092080100000	04103030610000
04344060370000	04092100260000	04094000090000	04103140260000	04344130350000
04092050310000	04094111050000	04094000070000	04103020360000	04092110210000
04092000240000	04092120150000	04092110020000	04092070170000	04094000560000
04092130110000	04092110080000	04103010430000	04094050030000	04092120100000
04094030130000	04092140050000	04094120200000	04092110100000	04092140150000
04092140090000	04094060640000	04092140130000	04094000060000	

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.