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	04101120190000
Property address	2000 THORNWOOD LN
Township	Northfield (25)
Assessor neighborhood	25072
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$45,000	$35,333	$9,667

21.5% of the current assessed value.
Estimated tax effect about $2,050 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 362 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 $31.98 per square foot. This home is assessed at $40.72 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,105 square feet gives $35,333. 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	1,105 square feet
Land area	7,977 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$45,000
Assessed value per square foot	$40.72

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	650
2	Building area within 15% of this home	365
3	Built within 15 years of this home	363
4	Same building type	363
5	Same construction quality grade	362

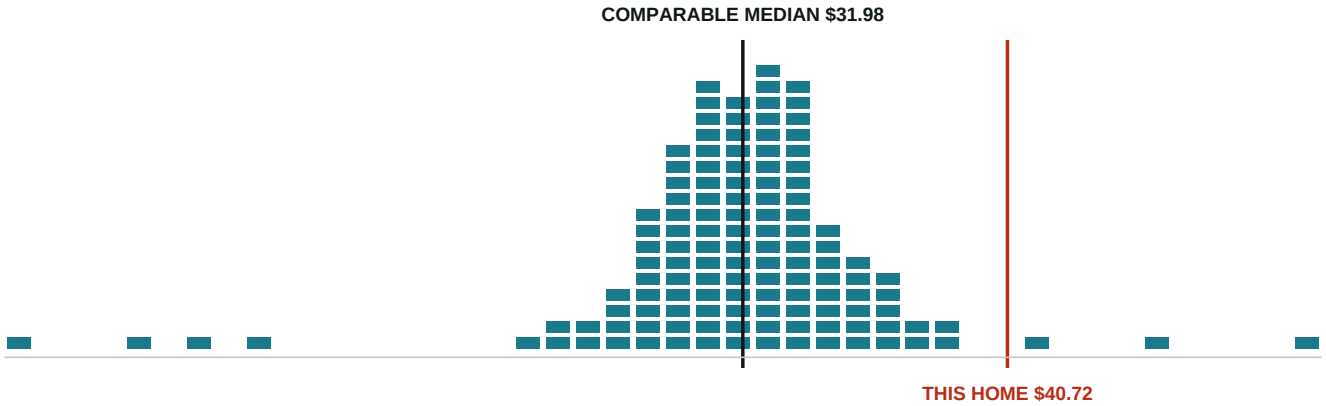
The comparable figure used is the median of all 362 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 362 properties 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	362
Lowest assessed	$7.56 per square foot
25th percentile	$30.25 per square foot
Median	$31.98 per square foot
75th percentile	$33.73 per square foot
Highest assessed	$51.11 per square foot
This home	$40.72 per square foot
Position	assessed above 359 of the 362 comparable properties, the 99th percentile



$7.56 per sq ft — 362 comparable properties by assessed value per square foot, one mark is 3 properties — $51.11 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 362 comparables	$31.98
Building area of this home	1,105 sq ft
Median multiplied by building area	**$35,333**
Current total assessed value	$45,000
Difference, the reduction requested	**$9,667**

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 $9,667 in assessed value is worth roughly $2,050 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

362 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 362 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
04101010110000	1733 DUNDEE RD	1,109	1954	3	1	$8,388	$7.56
04101010130000	1733 DUNDEE RD	1,109	1954	3	1	$12,806	$11.55
04101010120000	1733 DUNDEE RD	1,109	1954	3	1	$12,806	$11.55
04101130260000	1960 REDWOOD LN	1,116	1956	3	1	$29,386	$26.33
04101190020000	2075 DUNDEE RD	1,124	1956	3	1	$30,075	$26.76
04101120110000	840 WAUKEGAN RD	1,118	1953	3	1	$31,000	$27.73
04101200030000	2009 DUNDEE RD	1,124	1957	3	1	$32,822	$29.20
04101200070000	1971 DUNDEE RD	1,124	1956	3	1	$33,000	$29.36
04101120280000		1,105	1958	3	1	$32,679	$29.57
04101020060000		1,115	1960	3	1	$33,000	$29.60
04101200260000		1,124	1958	3	2	$33,542	$29.84
04101120320000		1,116	1956	3	1	$33,566	$30.08
04101200110000		1,124	1958	3	1	$34,000	$30.25
04101190030000		1,124	1956	3	1	$34,000	$30.25
04112070090000		1,099	1956	3	1	$34,000	$30.94
04101200010000		1,124	1953	2	1	$35,000	$31.14
04101200020000		1,124	1956	3	1	$35,000	$31.14
04101160180000		1,110	1957	3	1	$34,827	$31.38
04112220360000		1,093	1954	3	1	$35,000	$32.02
04101130280000		1,105	1958	3	1	$35,450	$32.08
04112220460000		1,113	1953	3	1	$36,001	$32.35
04101140040000		1,121	1954	3	1	$36,447	$32.51
04101160170000		1,110	1954	3	1	$36,152	$32.57
04101170180000		1,110	1955	3	1	$36,562	$32.94
04101120050000		1,121	1955	3	1	$37,000	$33.01
04101120560000		1,121	1954	3	1	$37,001	$33.01
04101130210000		1,116	1956	3	1	$37,003	$33.16
04112180510000		1,114	1954	2	1	$37,000	$33.21
04101130340000		1,105	1955	3	1	$36,853	$33.35
04101160220000		1,121	1955	3	1	$37,874	$33.79
04101150100000		1,110	1956	3	1	$37,532	$33.81
04101160160000		1,110	1955	3	1	$37,619	$33.89
04101170070000		1,110	1955	3	1	$37,633	$33.90
04101130250000		1,116	1958	3	1	$37,879	$33.94
04101150030000		1,110	1955	3	1	$37,709	$33.97
04101130050000		1,105	1958	3	1	$37,543	$33.98
04101150250000		1,116	1957	3	1	$37,961	$34.02
04101130150000		1,116	1955	3	1	$38,000	$34.05
04101120530000		1,109	1959	3	1	$37,947	$34.22
04101120290000		1,105	1955	3	1	$38,000	$34.39

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04101140180000		1,121	1953	3	1	$39,001	$34.79
04101130080000		1,105	1955	3	1	$38,491	$34.83
04101130140000		1,116	1959	3	1	$39,000	$34.95
04101170050000		1,110	1954	3	1	$39,000	$35.14
04101160010000		1,110	1954	3	1	$39,001	$35.14
04101150080000		1,110	1954	3	1	$39,413	$35.51
04101150170000		1,121	1956	3	1	$40,000	$35.68
04101160210000		1,121	1954	3	1	$40,000	$35.68
04162010200000		1,121	1953	3	1	$40,000	$35.68
04101160140000		1,110	1954	3	1	$40,000	$36.04
04101160020000		1,110	1954	3	1	$40,000	$36.04
04101130290000		1,105	1955	3	1	$40,000	$36.20
04101130330000		1,105	1957	3	1	$40,000	$36.20
04162170270000		1,117	1953	3	1	$40,983	$36.69
04101150260000		1,116	1958	3	1	$41,000	$36.74
04101150180000		1,116	1955	3	1	$41,000	$36.74
04101130350000		1,105	1955	3	1	$42,000	$38.01
04092010350000		1,091	1956	3	1	$42,000	$38.50
04162140020000		1,113	1954	3	1	$43,000	$38.63
04162040050000		1,097	1956	2	1	$43,001	$39.20
04101120190000	**2000 THORNWOOD LN**	**1,105**	**1955**	**3**	**1**	**$45,000**	**$40.72**

Median of all 362 comparables: $31.98 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 362 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.

04101010110000	04101010130000	04101010120000	04123090140000	04123090130000
04123090160000	04123090150000	04123090290000	04112160650000	04112020500000
04112160500000	04101130260000	04101190020000	04112020530000	04101120540000
04101000170000	04093070010000	04101010420000	04101030270000	04123070010000
04101000150000	04112170760000	04101120110000	04101020020000	04123040290000
04112170500000	04101200290000	04112190240000	04112200200000	04123060010000
04123040330000	04101200050000	04112160540000	04101020050000	04112110440000
04162120110000	04101140200000	04101000240000	04123070020000	04112170570000
04112160220000	04112140160000	04101030090000	04123040530000	04112170710000
04112230240000	04112020270000	04101120200000	04101120440000	04112180400000
04101200030000	04112150660000	04112140140000	04112070020000	04123040400000
04101200070000	04112220550000	04101030130000	04112170650000	04112070120000
04112100310000	04101120410000	04112180220000	04101130020000	04162110060000
04123070030000	04101120280000	04101020060000	04112150540000	04112180430000
04101000340000	04112100380000	04112220390000	04123040360000	04123040300000
04101200260000	04112110420000	04112230350000	04112170490000	04112100020000
04112100160000	04112150780000	04112230400000	04112200320000	04112220400000
04101120320000	04101160200000	04101030260000	04101020030000	04101120090000
04101200110000	04101190030000	04112170530000	04101160110000	04112150750000
04092010390000	04112190280000	04112110570000	04112210390000	04162070060000
04112210400000	04101130170000	04112220320000	04112100260000	04112160620000
04101160190000	04112160510000	04162110200000	04101000160000	04123040320000
04112170680000	04112070140000	04112110410000	04112230250000	04112170460000
04112070030000	04112170690000	04112220410000	04112230320000	04123020320000
04101020120000	04112150230000	04112110520000	04112230200000	04112220310000
04112110510000	04112070090000	04162160240000	04112070130000	04112160580000
04112200220000	04101120460000	04101200100000	04101140090000	04112210380000
04101150050000	04101200010000	04101200020000	04101200060000	04101200120000
04101150040000	04101140100000	04101030070000	04112190190000	04101160180000
04101020010000	04093070120000	04112160660000	04112150670000	04093100080000
04112220440000	04112110360000	04112230370000	04112220530000	04112020350000
04112160460000	04112170510000	04112220470000	04112110380000	04112170560000
04112170640000	04101180030000	04112200270000	04112160690000	04112160590000
04112220290000	04112160640000	04112190220000	04112110490000	04112150530000
04112140230000	04112160700000	04101010390000	04112220340000	04112220300000
04101200250000	04112180390000	04112160010000	04092010170000	04101200090000
04101200150000	04093110120000	04112220360000	04101120490000	04101160040000
04112150010000	04101130280000	04101150220000	04101140120000	04112220460000
04162110020000	04101120520000	04162130170000	04101020150000	04101140040000
04101200080000	04101160170000	04093100020000	04101120420000	04112160530000
04112170390000	04112170540000	04112070260000	04112070100000	04112170430000
04101010350000	04112220510000	04112160520000	04112170060000	04112150570000
04112180490000	04112190260000	04112160600000	04112150520000	04112230190000
04112140310000	04112220280000	04112160730000	04112220270000	04112150490000
04112150020000	04112150700000	04101010400000	04112150690000	04112180550000

04101010410000	04112160740000	04112210320000	04112190180000	04112150630000
04112150680000	04093120030000	04101200300000	04101170180000	04162160250000
04101120050000	04101120560000	04112200330000	04101120510000	04101130210000
04112180510000	04162120180000	04101130340000	04101200270000	04162110120000
04162110130000	04162130080000	04101120100000	04112210240000	04112160680000
04101030080000	04093090020000	04112100350000	04112160450000	04112230340000
04092010220000	04162140190000	04101200200000	04101120480000	04112150560000
04112210260000	04112160720000	04112200250000	04112140290000	04112200240000
04112200260000	04112140180000	04112140190000	04112150550000	04112210330000
04093090030000	04101120500000	04101160220000	04101150100000	04101200220000
04101140190000	04101200240000	04101160160000	04162040080000	04101170070000
04101120450000	04092010370000	04101130250000	04101150030000	04101130050000
04101200230000	04093090050000	04101150250000	04101130150000	04101120060000
04101120530000	04093100090000	04101150140000	04093070220000	04101020140000
04162070110000	04092010310000	04101120290000	04134000030000	04123040480000
04112100360000	04112220430000	04112070320000	04162040190000	04101120150000
04112200210000	04112200230000	04112210350000	04101190140000	04101140180000
04101130080000	04101130140000	04101150160000	04101170050000	04101160010000
04112190270000	04162020110000	04112180450000	04093090070000	04101150080000
04112140170000	04112230180000	04112190160000	04112180420000	04101190070000
04101000220000	04101150170000	04101160210000	04162010200000	04162080060000
04101160140000	04101160020000	04101010300000	04101130290000	04101130330000
04101120210000	04123070100000	04101000210000	04112190230000	04162170270000
04101150260000	04101150180000	04162050090000	04101150230000	04162050210000
04162130030000	04162120150000	04162020180000	04162010180000	04112170620000
04112170580000	04112200170000	04101130350000	04092010350000	04162140260000
04162140020000	04162020150000	04092150170000	04162040050000	04101140160000
04162130180000	04162080080000			

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.