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	04102020180000
Property address	1340 RIDGEWOOD DR
Township	Northfield (25)
Assessor neighborhood	25023
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$99,000

15.4% of the current assessed value.

COMPARABLES IMPLY

$83,748

REDUCTION REQUESTED

$15,252

Estimated tax effect about $3,235 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 41 other properties in assessor neighborhood 25023 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 $31.16 per square foot. This home is assessed at $36.83 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,688 square feet gives $83,748. 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	2,688 square feet
Land area	18,720 square feet
Year built	1948
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$99,000
Assessed value per square foot	$36.83

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	100
2	Building area within 15% of this home	49
3	Built within 15 years of this home	43
4	Same building type	43
5	Same construction quality grade	41

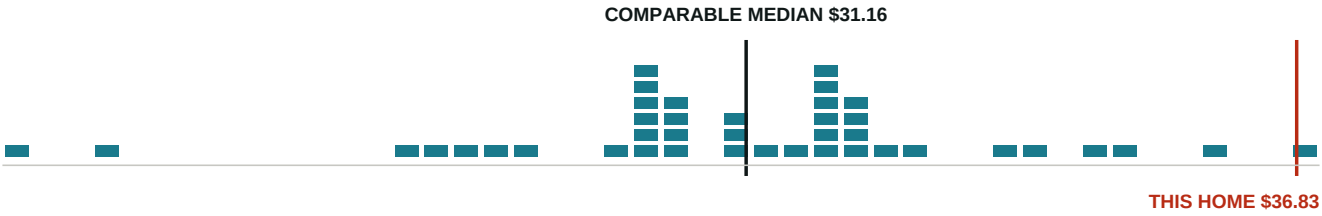
The comparable figure used is the median of all 41 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 41 properties 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	41
Lowest assessed	$23.49 per square foot
25th percentile	$30.04 per square foot
Median	$31.16 per square foot
75th percentile	$32.37 per square foot
Highest assessed	$37.07 per square foot
This home	$36.83 per square foot
Position	assessed above 40 of the 41 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 41 comparables	$31.16
Building area of this home	2,688 sq ft
Median multiplied by building area	**$83,748**
Current total assessed value	$99,000
Difference, the reduction requested	**$15,252**

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 $15,252 in assessed value is worth roughly $3,235 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

All 41 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04102001360000	925 BITTERSWEET DR	3,065	1957	4	2	$72,000	$23.49
04102060400000	1160 LEE RD	2,828	1957	4	2	$69,833	$24.69
04104060200000	1520 MAPLE AVE	3,003	1963	5	3	$82,699	$27.54
04102000730000	24 TIMBER LN	2,682	1959	5	2	$75,171	$28.03
04102020110000	1234 RIDGEWOOD DR	2,876	1948	4	2	$81,000	$28.16
04104020470000	1287 WENDY DR	3,046	1956	4	2	$87,000	$28.56
04104030150000	1518 ELM AVE	2,398	1962	4	2	$69,385	$28.93
04102020140000	1210 RIDGEWOOD DR	2,631	1950	3	2	$78,839	$29.97
04104040420000	1400 LEE RD	2,858	1959	4	2	$85,791	$30.02
04104030160000	1510 ELM AVE	2,564	1962	4	2	$77,000	$30.03
04102060040000	1233 HILLSIDE RD	2,763	1958	4	1	$83,000	$30.04
04104030190000	1466 ELM AVE	2,638	1962	5	2	$79,304	$30.06
04104060080000	1531 ELM AVE	2,816	1962	5	3	$85,049	$30.20
04104010320000	1443 WOODHILL DR	2,837	1962	5	3	$85,778	$30.24
04102000400000	15 TIMBER LN	2,407	1940	4	3	$73,370	$30.48
04104060040000	1559 ELM AVE	2,398	1963	4	2	$73,152	$30.51
04102030110000	1246 GLENOAK LN	2,785	1958	5	2	$85,000	$30.52
04102000230000	18 TIMBER LN	2,290	1936	4	2	$70,000	$30.57
04102000680000	1220 THORNAPPLE LN	2,938	1941	5	3	$91,000	$30.97
04102000870000	22 TIMBER LN	2,602	1940	5	2	$81,000	$31.13
04102010410000	1134 JEFFERY CT	2,862	1960	4	2	$89,169	$31.16
04104060050000	1551 ELM AVE	2,920	1958	5	2	$92,000	$31.51
04102000060000	1030 SHERMER RD	2,323	1940	4	3	$73,313	$31.56
04104060070000	1537 ELM AVE	2,777	1963	4	3	$88,437	$31.85
04104030140000	1411 BREESWAY LN	2,540	1963	4	2	$81,000	$31.89
04102010800000	1515 CHAPEL CT	2,472	1963	4	2	$79,000	$31.96
04102010530000	1135 JEFFERY CT	2,316	1959	4	2	$74,023	$31.96
04102000710000	19 TIMBER LN	2,721	1942	4	2	$87,000	$31.97
04102000960000	1241 THORNAPPLE LN	2,531	1947	4	2	$81,249	$32.10
04102010780000	1503 CHAPEL CT	2,781	1962	5	2	$90,000	$32.36
04104050070000	1409 ORCHARD LN	2,564	1963	4	2	$83,000	$32.37
04102010790000	1509 CHAPEL CT	2,429	1963	4	2	$78,630	$32.37
04102040050000	1311 GLENOAK LN	2,780	1941	5	2	$90,000	$32.37
04104060220000	1506 MAPLE AVE	2,398	1962	4	2	$78,000	$32.53
04104060100000	1517 ELM ST	2,398	1963	4	2	$79,000	$32.94
04104060090000	1525 ELM AVE	2,398	1962	4	2	$81,000	$33.78
04102000670000	1230 THORNAPPLE LN	2,684	1942	4	3	$92,000	$34.28
04102050150000	1236 LARRABEE LN	2,322	1946	5	3	$81,000	$34.88
04104060160000	1548 MAPLE AVE	2,412	1963	4	2	$84,571	$35.06
04101100070000	1580 CHAPEL CT	2,352	1962	5	3	$85,000	$36.14

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04102020180000	**1340 RIDGEWOOD DR**	**2,688**	**1948**	**4**	**3**	**$99,000**	**$36.83**
04102050190000	1120 LEE RD	2,679	1942	5	3	$99,300	$37.07

Median of all 41 comparables: $31.16 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25023, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 41 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.

04102001360000	04102060400000	04104060200000	04102000730000	04102020110000
04104020470000	04104030150000	04102020140000	04104040420000	04104030160000
04102060040000	04104030190000	04104060080000	04104010320000	04102000400000
04104060040000	04102030110000	04102000230000	04102000680000	04102000870000
04102010410000	04104060050000	04102000060000	04104060070000	04104030140000
04102010800000	04102010530000	04102000710000	04102000960000	04102010780000
04104050070000	04102010790000	04102040050000	04104060220000	04104060100000
04104060090000	04102000670000	04102050150000	04104060160000	04101100070000
04102050190000				

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.