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	04123110060000
Property address	311 ROSEWOOD CT
Township	Northfield (25)
Assessor neighborhood	25072
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$53,000

13.1% of the current assessed value.

COMPARABLES IMPLY

$46,071

Estimated tax effect about $1,470 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,929

SECTION 1

The argument in one paragraph

The Assessor values 18 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 $28.79 per square foot. This home is assessed at $33.12 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,600 square feet gives $46,071. 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	1,600 square feet
Land area	18,577 square feet
Year built	1974
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$53,000
Assessed value per square foot	$33.12

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	49
3	Built within 15 years of this home	18
4	Same building type	18
5	Same construction quality grade	18

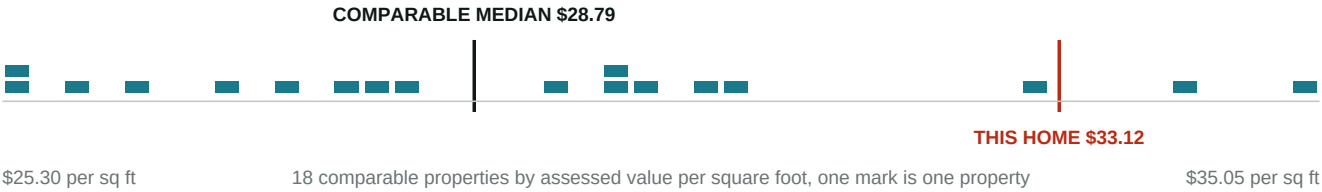
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$25.30 per square foot
25th percentile	$27.07 per square foot
Median	$28.79 per square foot
75th percentile	$30.40 per square foot
Highest assessed	$35.05 per square foot
This home	$33.12 per square foot
Position	assessed above 16 of the 18 comparable properties, the 89th percentile



$25.30 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $35.05 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$28.79
Building area of this home	1,600 sq ft
Median multiplied by building area	**$46,071**
Current total assessed value	$53,000
Difference, the reduction requested	**$6,929**

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 $6,929 in assessed value is worth roughly $1,470 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 18 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
04123020340000	1403 SUNSET RIDGE RD	1,660	1961	3	1	$42,000	$25.30
04112070200000	900 DELL RD	1,592	1967	4	2	$40,620	$25.52
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
04123020220000	300 CHIPILI DR	1,668	1965	4	2	$45,000	$26.98
04123020070000	369 PARK DR	1,427	1960	4	1	$39,000	$27.33
04123020130000	309 PARK DR	1,396	1961	3	1	$39,000	$27.94
04112100180000	920 MIDWAY RD	1,567	1959	3	1	$44,001	$28.08
04123000210000	1339 SUNSET RIDGE RD	1,382	1961	3	2	$39,000	$28.22
04123000260000	324 PARK DR	1,362	1961	3	2	$40,000	$29.37
04101060150000	1823 MILTON AVE	1,473	1971	4	2	$43,961	$29.84
04123000250000	346 PARK DR	1,440	1961	4	2	$43,000	$29.86
04123000230000	370 PARK DR	1,362	1962	3	2	$41,000	$30.10
04092150030000	810 FAIR LN	1,377	1961	3	1	$42,000	$30.50
04093050200000	2401 MAPLE AVE	1,658	1961	4	2	$51,001	$30.76
04123000220000	380 PARK DR	1,367	1961	3	1	$45,000	$32.92
04123110060000	**311 ROSEWOOD CT**	**1,600**	**1974**	**4**	**2**	**$53,000**	**$33.12**
04112100170000	912 MIDWAY RD	1,468	1964	3	2	$50,000	$34.06
04093120050000	2430 MAPLE AVE	1,455	1959	3	2	$51,001	$35.05

Median of all 18 comparables: $28.79 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 18 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.

04123020340000	04112070200000	04123020110000	04123020090000	04123020220000
04123020070000	04123020130000	04112100180000	04123000210000	04123000260000
04101060150000	04123000250000	04123000230000	04092150030000	04093050200000
04123000220000	04112100170000	04093120050000		

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.