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	04134000070000
Property address	779 HAPP RD
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
$45,001	**$38,947**	**$6,054**

13.5% of the current assessed value.
Estimated tax effect about $1,284 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 131 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 $29.51 per square foot. This home is assessed at $34.09 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,320 square feet gives $38,947. 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	1,320 square feet
Land area	21,074 square feet
Year built	1939
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$45,001
Assessed value per square foot	$34.09

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	303
3	Built within 15 years of this home	138
4	Same building type	131
5	Same construction quality grade	131

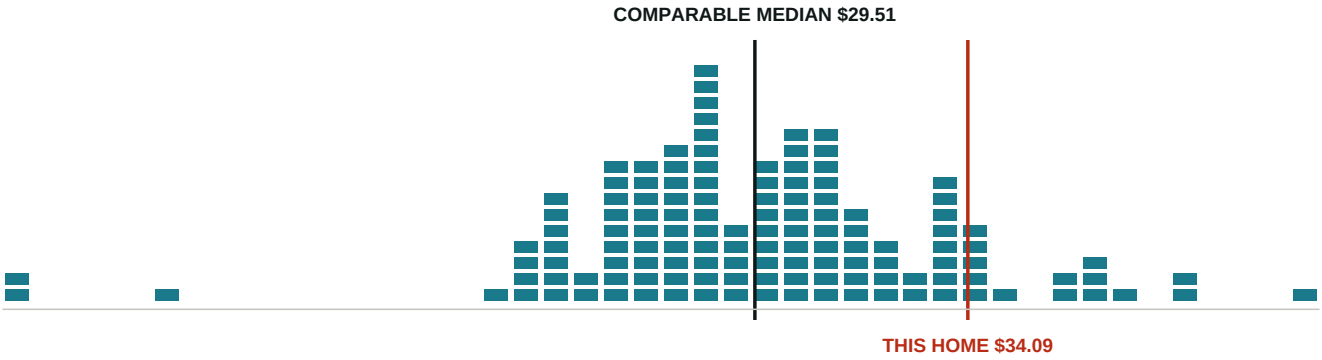
The comparable figure used is the median of all 131 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 131 properties 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	131
Lowest assessed	$13.30 per square foot
25th percentile	$27.38 per square foot
Median	$29.51 per square foot
75th percentile	$31.53 per square foot
Highest assessed	$41.67 per square foot
This home	$34.09 per square foot
Position	assessed above 116 of the 131 comparable properties, the 89th percentile



$13.30 per sq ft — 131 comparable properties by assessed value per square foot, one mark is one property — $41.67 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 131 comparables	$29.51
Building area of this home	1,320 sq ft
Median multiplied by building area	**$38,947**
Current total assessed value	$45,001
Difference, the reduction requested	**$6,054**

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 $6,054 in assessed value is worth roughly $1,284 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

131 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 131 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
04112060080000	900 NORTHBROOK AVE	1,271	1950	3	1	$17,235	$13.56
04112060090000	900 NORTHBROOK AVE	1,271	1950	3	1	$21,766	$17.13
04101120160000	1800 THORNWOOD LN	1,372	1954	3	1	$33,000	$24.05
04112220500000	1120 DELL RD	1,384	1953	3	1	$34,000	$24.57
04101020110000	1607 DUNDEE RD	1,381	1952	4	1	$34,000	$24.62
04101020090000	1617 DUNDEE RD	1,350	1954	3	1	$34,000	$25.19
04112210360000	1106 MIDWAY RD	1,375	1953	3	1	$35,001	$25.46
04101120130000	846 WAUKEGAN RD	1,372	1949	3	1	$35,001	$25.51
04162110140000	2348 TECHNY RD	1,348	1949	2	1	$35,000	$25.96
04112220420000	1100 DELL RD	1,282	1953	2	1	$34,000	$26.52
04162110100000	1966 GLENDALE AVE	1,344	1954	3	1	$35,752	$26.60
04112110460000	1009 LONGAKER DR	1,388	1954	3	1	$37,000	$26.66
04112210250000	1103 WHITFIELD RD	1,384	1953	2	1	$37,000	$26.73
04101120140000	850 WAUKEGAN RD HOUSE	1,345	1954	3	1	$36,000	$26.77
04093110100000	1382 WESTERN AVE	1,365	1950	3	2	$37,000	$27.11
04162110170000	2308 TECHNY RD	1,328	1948	3	1	$36,000	$27.11
04093070010000	2445 OAK AVE	1,252	1953	3	1	$34,000	$27.16
04112180470000	1038 MARSHALL RD	1,292	1954	2	1	$35,303	$27.32
04112150710000	1028 MIDWAY RD	1,388	1954	3	1	$38,001	$27.38
04093110010000	2447 CENTER ST	1,384	1951	3	2	$38,069	$27.51
04112150760000	1040 MIDWAY RD	1,308	1954	3	1	$36,000	$27.52
04112180480000	1040 MARSHALL RD	1,398	1953	2	1	$38,490	$27.53
04112210340000	1102 MIDWAY RD	1,335	1953	3	2	$36,909	$27.65
04112170520000	1035 DELL RD	1,408	1954	3	1	$39,001	$27.70
04112100270000	942 WHITFIELD RD	1,324	1954	3	1	$37,001	$27.95
04162120240000	2220 TECHNY RD	1,385	1950	3	1	$38,771	$27.99
04112160430000	1005 MIDWAY RD	1,356	1954	2	1	$37,964	$28.00
04112220570000	1204 DELL RD	1,276	1949	3	1	$36,000	$28.21
04112220560000	1200 DELL RD	1,275	1953	3	1	$36,000	$28.24
04093100230000	1370 WESTERN AVE	1,372	1951	3	2	$39,000	$28.43
04101060040000	1013 KEYSTONE AVE	1,300	1930	3	2	$37,117	$28.55
04162140150000	1848 SUMMERTON PL	1,298	1950	3	1	$37,164	$28.63
04101150070000	1936 MILTON AVE	1,374	1954	4	1	$39,353	$28.64
04112200300000	1138 WHITFIELD RD	1,324	1953	3	1	$38,001	$28.70
04101030200000	1625 FERNDALE AVE	1,294	1954	3	1	$37,227	$28.77
04112150600000		1,388	1954	3	2	$40,000	$28.82
04112230390000		1,311	1953	3	1	$38,000	$28.99
04112150660000		1,267	1954	3	1	$37,001	$29.20
04112180220000		1,254	1954	3	1	$37,000	$29.51
04162110060000		1,263	1954	3	1	$37,315	$29.54

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04162070130000		1,337	1949	3	1	$40,001	$29.92
04112170600000		1,396	1954	4	3	$42,001	$30.09
04101160150000		1,388	1954	3	1	$42,000	$30.26
04101010310000		1,347	1951	3	1	$41,000	$30.44
04093050010000		1,377	1953	3	1	$42,000	$30.50
04112210390000		1,243	1953	3	1	$38,001	$30.57
04112100260000		1,240	1954	3	2	$38,001	$30.65
04112230170000		1,357	1953	3	1	$41,692	$30.72
04162060090000		1,360	1951	3	1	$42,133	$30.98
04101140090000		1,242	1954	3	1	$38,616	$31.09
04093090120000		1,379	1950	2	1	$43,001	$31.18
04162140210000		1,388	1949	3	1	$44,000	$31.70
04101140150000		1,384	1954	3	1	$46,000	$33.24
04101130070000		1,289	1954	3	1	$43,000	$33.36
04162020330000		1,348	1940	3	1	$45,000	$33.38
04101030150000		1,366	1954	3	2	$46,000	$33.67
04101080190000		1,320	1925	5	2	$44,488	$33.70
04134000070000	**779 HAPP RD**	**1,320**	**1939**	**3**	**2**	**$45,001**	**$34.09**
04101030110000		1,284	1954	4	1	$44,000	$34.27
04093100060000		1,384	1950	3	2	$50,001	$36.13
04162060010000		1,336	1951	3	2	$48,466	$36.28

Median of all 131 comparables: $29.51 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 131 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.

04162120130000	04112060080000	04112060090000	04101120160000	04112150510000
04112220500000	04101020110000	04162130230000	04112230410000	04101020070000
04112230300000	04112180440000	04101020090000	04112210360000	04101120130000
04123020140000	04162110140000	04093110080000	04112220420000	04162110100000
04112110460000	04112210250000	04093100030000	04101120140000	04112210270000
04093070030000	04162110150000	04101120540000	04093110100000	04162110170000
04093070010000	04112180470000	04112150710000	04112200280000	04101010420000
04101020040000	04093110010000	04112150760000	04112180480000	04112210340000
04112170520000	04101020130000	04112100270000	04162120240000	04112160430000
04112220570000	04112220560000	04112110550000	04162130120000	04093100230000
04112190250000	04101020050000	04101060040000	04112110440000	04162140150000
04101150070000	04101020160000	04112200300000	04101120080000	04101030200000
04112150600000	04101030090000	04112230390000	04112150660000	04101120070000
04112180220000	04101130020000	04162110060000	04101010370000	04162110090000
04112100020000	04162070130000	04162010210000	04162140010000	04112170600000
04101030260000	04101120090000	04101160150000	04101010310000	04162120220000
04093050010000	04112140220000	04112210390000	04162070060000	04112100260000
04112230170000	04162110200000	04101020120000	04162060090000	04101140090000
04112210380000	04101150050000	04101200010000	04093090120000	04101150040000
04101140100000	04101020010000	04112140210000	04093100010000	04093100080000
04162140210000	04162080050000	04101160040000	04101130030000	04101020150000
04093100020000	04101010440000	04101140150000	04101130070000	04162020330000
04101120100000	04112210240000	04101030150000	04162140190000	04101080190000
04101140190000	04101120060000	04101150140000	04101030110000	04101020140000
04134000030000	04162020110000	04093100060000	04162060010000	04162050090000
04162050210000	04101010430000	04162020180000	04092010100000	04162020150000
04101140160000				

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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