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	04173000380000
Property address	3315 SUNSET TRL
Township	Northfield (25)
Assessor neighborhood	25051
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$85,001	**$72,240**	**$12,761**

15.0% of the current assessed value.
Estimated tax effect about $2,707 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 39 other properties in assessor neighborhood 25051 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 $28.84 per square foot. This home is assessed at $33.93 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,505 square feet gives $72,240. 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	2,505 square feet
Land area	49,511 square feet
Year built	1977
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	2
Half bathrooms	1

Total assessed value	$85,001
Assessed value per square foot	$33.93

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	134
2	Building area within 15% of this home	64
3	Built within 15 years of this home	46
4	Same building type	46
5	Same construction quality grade	39

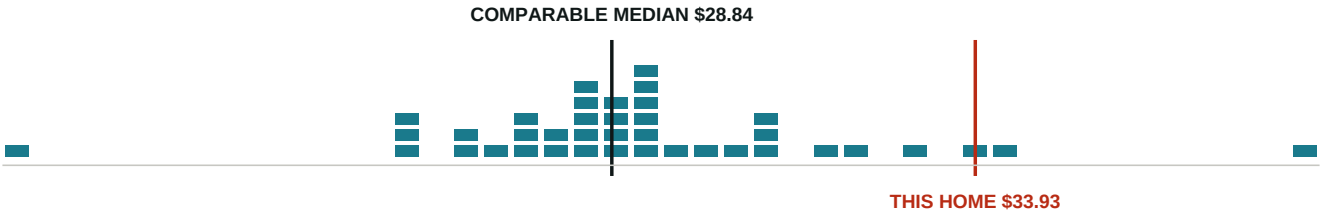
The comparable figure used is the median of all 39 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 39 properties 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	39
Lowest assessed	$20.30 per square foot
25th percentile	$27.85 per square foot
Median	$28.84 per square foot
75th percentile	$30.50 per square foot
Highest assessed	$38.76 per square foot
This home	$33.93 per square foot
Position	assessed above 37 of the 39 comparable properties, the 95th percentile



$20.30 per sq ft — 39 comparable properties by assessed value per square foot, one mark is one property — $38.76 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 39 comparables	$28.84
Building area of this home	2,505 sq ft
Median multiplied by building area	**$72,240**
Current total assessed value	$85,001
Difference, the reduction requested	**$12,761**

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 $12,761 in assessed value is worth roughly $2,707 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 39 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
04184040260000	2189 POST RD	2,786	1972	3	2	$56,550	$20.30
04184040060000	3601 WHIRLAWAY DR	2,593	1963	5	2	$67,233	$25.93
04173030280000	2279 POST RD	2,198	1971	4	2	$57,465	$26.14
04173000930000	2040 LANDWEHR RD	2,290	1970	4	1	$59,891	$26.15
04173001320000	3360 LAKE KNOLL DR	2,612	1975	5	2	$69,480	$26.60
04173001060000	3235 OLD MILL RD	2,477	1971	4	2	$66,398	$26.81
04173020040000	3479 TECHNY RD	2,810	1975	4	2	$77,000	$27.40
04174020560000	3010 MARGO LN	2,869	1973	5	3	$78,915	$27.51
04173001350000	3350 LAKE KNOLL DR	2,612	1972	5	2	$72,000	$27.57
04173000800000	3468 WHIRLAWAY DR	2,355	1968	4	2	$65,176	$27.68
04291020020000	2100 FRANKLIN DR	2,640	1989	3	2	$74,000	$28.03
04173001080000	3255 OLD MILL RD	2,612	1974	5	2	$73,295	$28.06
04173001480000	3240 OLD MILL RD	2,612	1972	5	2	$74,000	$28.33
04173020080000	3480 LAKE KNOLL DR	2,599	1968	4	2	$74,000	$28.47
04173001460000	3260 OLD MILL RD	2,612	1975	5	2	$74,381	$28.48
04174020490000	3040 MANOR DR	2,612	1972	5	2	$74,447	$28.50
04173001110000	3311 OLD MILL RD	2,612	1973	5	2	$74,594	$28.56
04173050030000	3435 LAKE KNOLL DR	2,541	1973	5	2	$72,986	$28.72
04173000820000	3460 WHIRLAWAY DR	2,879	1968	5	2	$83,000	$28.83
04291020100000	2109 FRANKLIN DR	2,692	1986	4	2	$77,633	$28.84
04174020440000	2328 CAMBRIDGE DR	2,644	1972	5	2	$76,755	$29.03
04173050230000	2139 VALLEY RD	2,747	1974	5	2	$80,000	$29.12
04173001190000	3320 OLD MILL RD	2,712	1972	5	2	$79,800	$29.42
04173040230000	2218 WHITE OAK DR	2,717	1972	5	2	$80,000	$29.44
04173001260000	3355 LAKE KNOLL DR	2,717	1972	4	2	$80,000	$29.44
04173001210000	3305 LAKE KNOLL DR	2,612	1974	5	2	$77,000	$29.48
04173050200000	2117 VALLEY RD	2,332	1973	4	2	$68,778	$29.49
04291030080000	1904 FRANKLIN DR	2,506	1988	3	2	$74,000	$29.53
04173000890000	2000 LANDWEHR RD	2,311	1969	4	2	$70,000	$30.29
04173040050000	3484 WHIRLAWAY DR	2,638	1966	5	2	$81,000	$30.71
04173020070000	3500 LAKE KNOLL DR	2,727	1968	5	2	$84,000	$30.80
04173040080000	3472 WHIRLAWAY DR	2,165	1968	4	2	$66,865	$30.88
04184030030000	3635 TECHNY RD	2,350	1963	4	2	$73,000	$31.06
04174020130000	2255 LANDWEHR RD	2,279	1967	4	2	$73,000	$32.03
04173050110000	2146 VALLEY RD	2,332	1972	4	2	$75,276	$32.28
04173000650000	2385 WHITE OAK DR	2,344	1962	4	2	$78,000	$33.28
04173000520000	2260 WHITE OAK DR	2,233	1964	4	2	$75,716	$33.91
04173000380000	**3315 SUNSET TRL**	**2,505**	**1977**	**5**	**2**	**$85,001**	**$33.93**
04184040090000	3565 BEACH LN	2,396	1967	4	2	$82,751	$34.54
04173010050000	3580 WHIRLAWAY DR	2,151	1962	2	2	$83,367	$38.76

Median of all 39 comparables: $28.84 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25051, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 39 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.

04184040260000	04184040060000	04173030280000	04173000930000	04173001320000
04173001060000	04173020040000	04174020560000	04173001350000	04173000800000
04291020020000	04173001080000	04173001480000	04173020080000	04173001460000
04174020490000	04173001110000	04173050030000	04173000820000	04291020100000
04174020440000	04173050230000	04173001190000	04173040230000	04173001260000
04173001210000	04173050200000	04291030080000	04173000890000	04173040050000
04173020070000	04173040080000	04184030030000	04174020130000	04173050110000
04173000650000	04173000520000	04184040090000	04173010050000	

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.