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	04184060040000
Property address	3744 WHIRLAWAY DR
Township	Northfield (25)
Assessor neighborhood	25051
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$114,000

16.6% of the current assessed value.

COMPARABLES IMPLY

$95,126

Estimated tax effect about $4,003 a year at a 7% composite rate.

REDUCTION REQUESTED

$18,874

SECTION 1

The argument in one paragraph

The Assessor values 29 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 $23.27 per square foot. This home is assessed at $27.89 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,088 square feet gives $95,126. 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	4,088 square feet
Land area	20,246 square feet
Year built	1975
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	11
Bedrooms	7
Full bathrooms	4
Half bathrooms	1

Total assessed value	$114,000
Assessed value per square foot	$27.89

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	90
2	Building area within 15% of this home	78
3	Built within 15 years of this home	38
4	Same building type	37
5	Same construction quality grade	29

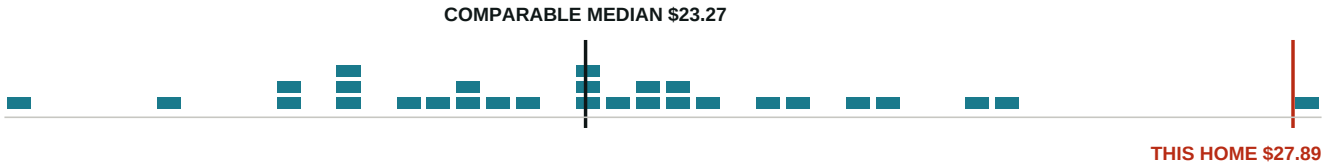
The comparable figure used is the median of all 29 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 29 properties 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	29
Lowest assessed	$19.48 per square foot
25th percentile	$22.06 per square foot
Median	$23.27 per square foot
75th percentile	$24.05 per square foot
Highest assessed	$28.07 per square foot
This home	$27.89 per square foot
Position	assessed above 28 of the 29 comparable properties, the 97th percentile



$19.48 per sq ft — 29 comparable properties by assessed value per square foot, one mark is one property — $28.07 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 29 comparables	$23.27
Building area of this home	4,088 sq ft
Median multiplied by building area	**$95,126**
Current total assessed value	$114,000
Difference, the reduction requested	**$18,874**

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 $18,874 in assessed value is worth roughly $4,003 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 29 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
04184040270000	2199 POST RD	4,120	1974	4	2	$80,245	$19.48
04173030270000	2269 POST RD	3,838	1973	6	3	$79,130	$20.62
04202010480000	2756 CHARLIE CT	4,163	1990	4	3	$88,649	$21.29
04202010450000	2750 CHARLIE CT	4,384	1987	4	3	$93,844	$21.41
04173050010000	3415 LAKE KNOLL DR	4,450	1973	6	3	$96,320	$21.64
04182020050000	3749 TECHNY RD	3,854	1971	6	3	$83,801	$21.74
04202010370000	2759 CHARLIE CT	4,185	1987	5	3	$91,000	$21.74
04173030200000	3451 WHIRLAWAY DR	4,132	1968	5	4	$91,135	$22.06
04173001100000	3275 OLD MILL RD	4,061	1973	6	4	$90,207	$22.21
04184040160000	2089 POST RD	4,573	1976	5	3	$103,000	$22.52
04173000810000	3464 WHIRLAWAY DR	4,383	1968	4	2	$99,000	$22.59
04202010440000	3925 CHARLIE CT	4,594	1987	5	3	$104,000	$22.64
04202010500000	2760 CHARLIE CT	3,814	1989	4	2	$87,000	$22.81
04202010360000	2759 PORTER CT	4,044	1987	4	3	$94,000	$23.24
04202000420000	2901 HIGHLAND DR	4,233	1968	4	2	$98,500	$23.27
04202010470000	2754 CHARLIE CT	4,153	1987	4	2	$97,000	$23.36
04202010400000	2753 CHARLIE CT	4,130	1989	5	3	$97,000	$23.49
04173000860000	3444 WHIRLAWAY DR	4,393	1969	4	2	$104,000	$23.67
04173040010000	3475 LAKE KNOLL DR	4,434	1971	5	4	$105,340	$23.76
04173001070000	3245 OLD MILL RD	3,984	1971	4	2	$95,000	$23.85
04291020200000	1921 FRANKLIN DR	4,521	1987	5	4	$108,317	$23.96
04291020210000	1919 FRANKLIN DR	4,408	1990	4	3	$106,000	$24.05
04291020140000	2025 FRANKLIN DR	4,324	1988	5	3	$105,795	$24.47
04202010490000	2758 CHARLIE CT	3,879	1988	4	3	$96,000	$24.75
04174030010000	2235 LANDWEHR RD	3,996	1967	6	3	$100,000	$25.03
04173050180000	2101 VALLEY RD	3,836	1972	4	2	$97,000	$25.29
04174020420000	2342 CAMBRIDGE DR	4,264	1972	5	3	$110,000	$25.80
04291010240000	4318 HAMMERSMITH LN	4,224	1988	4	3	$110,000	$26.04
04184060040000	**3744 WHIRLAWAY DR**	**4,088**	**1975**	**7**	**4**	**$114,000**	**$27.89**
04174050050000	2270 CEDAR LN	3,954	1966	5	2	$111,000	$28.07

Median of all 29 comparables: $23.27 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 29 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.

04184040270000	04173030270000	04202010480000	04202010450000	04173050010000
04182020050000	04202010370000	04173030200000	04173001100000	04184040160000
04173000810000	04202010440000	04202010500000	04202010360000	04202000420000
04202010470000	04202010400000	04173000860000	04173040010000	04173001070000
04291020200000	04291020210000	04291020140000	04202010490000	04174030010000
04173050180000	04174020420000	04291010240000	04174050050000	

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.