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	04243000150000
Property address	241 SUNSET RIDGE RD
Township	Northfield (25)
Assessor neighborhood	25200
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$134,600

10.1% of the current assessed value.

COMPARABLES IMPLY

$121,064

Estimated tax effect about $2,871 a year at a 7% composite rate.

REDUCTION REQUESTED

$13,536

SECTION 1

The argument in one paragraph

The Assessor values 48 other properties in assessor neighborhood 25200 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 $37.42 per square foot. This home is assessed at $41.61 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,235 square feet gives $121,064. 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	3,235 square feet
Land area	44,736 square feet
Year built	1952
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	10
Bedrooms	6
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$134,600
Assessed value per square foot	$41.61

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	381
2	Building area within 15% of this home	147
3	Built within 15 years of this home	82
4	Same building type	51
5	Same construction quality grade	48

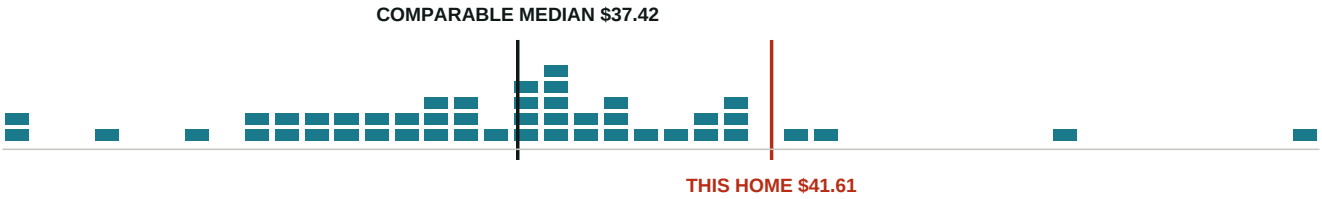
The comparable figure used is the median of all 48 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 48 properties 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	48
Lowest assessed	$28.93 per square foot
25th percentile	$34.99 per square foot
Median	$37.42 per square foot
75th percentile	$39.20 per square foot
Highest assessed	$50.64 per square foot
This home	$41.61 per square foot
Position	assessed above 44 of the 48 comparable properties, the 92nd percentile



$28.93 per sq ft — 48 comparable properties by assessed value per square foot, one mark is one property — $50.64 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 48 comparables	$37.42
Building area of this home	3,235 sq ft
Median multiplied by building area	**$121,064**
Current total assessed value	$134,600
Difference, the reduction requested	**$13,536**

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 $13,536 in assessed value is worth roughly $2,871 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 48 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
04251190010000	89 BALMORAL AVE	2,900	1963	4	2	$83,897	$28.93
04262000130000	2140 MICKEY LN	3,084	1953	3	3	$90,698	$29.41
04133030510000	901 SOUTHRIDGE TER	3,302	1967	6	3	$101,685	$30.79
04251000390000	2009 SUNSET RIDGE RD	3,227	1949	5	5	$103,975	$32.22
04232000220000	17 ROLLING RIDGE RD	3,086	1959	4	3	$101,757	$32.97
04243090480000	2205 WINNETKA AVE	2,758	1957	4	2	$92,000	$33.36
04133050430000	2014 SUFFORK RD	3,287	1948	3	2	$110,699	$33.68
04243100320000	125 RED BARN LN	3,709	1963	6	2	$125,000	$33.70
04141000190000	1107 VOLTZ RD	3,416	1955	5	2	$117,000	$34.25
04133050370000	2021 SUFFORK RD	3,268	1947	4	3	$112,000	$34.27
04262000310000	1922 SUNSET RIDGE RD	3,592	1957	3	2	$124,000	$34.52
04364000390000	819 WAGNER RD	3,706	1951	5	5	$128,844	$34.77
04232000280000	2 ROLLING RIDGE RD	3,400	1961	6	3	$119,234	$35.07
04133030540000	820 HAPP RD	3,368	1954	4	2	$118,908	$35.31
04251170200000	55 BRANDON RD	3,223	1967	6	2	$114,385	$35.49
04133040480000	370 SHADOWOOD LN	3,666	1950	3	4	$130,803	$35.68
04241000360000	516 SOMERSET LN	2,781	1957	4	3	$99,674	$35.84
04234000450000	2301 DORINA DR	3,474	1967	6	5	$125,018	$35.99
04262030590000	1409 BURR OAK DR	2,867	1965	5	2	$103,911	$36.24
04241000340000	556 SOMERSET LN	2,780	1957	4	2	$101,263	$36.43
04243000260000	2291 BIRCHWOOD LN	3,651	1956	3	2	$133,000	$36.43
04251001290000	1225 OAKWOOD LN	2,840	1957	4	2	$103,493	$36.44
04251000410000	2005 SUNSET RIDGE RD	2,878	1951	4	2	$106,272	$36.93
04241020380000	475 WHITTIER LN	2,820	1958	4	2	$105,512	$37.42
04241020360000	470 WHITTIER LN	2,872	1961	4	3	$107,501	$37.43
04232000310000	9 ROLLING RIDGE RD	3,299	1958	6	3	$124,000	$37.59
04251000600000	1941 NORTH DR	3,345	1947	5	2	$126,200	$37.73
04241000390000	555 SOMERSET LN	3,021	1958	5	3	$114,725	$37.98
04262001080000	2030 MICKEY LN	3,136	1958	5	3	$119,105	$37.98
04364000670000	810 GLENVIEW RD	3,133	1967	4	2	$119,000	$37.98
04243100070000	200 WAGNER RD	2,845	1940	4	2	$108,772	$38.23
04241030470000	2158 OLD WILLOW RD	3,060	1967	5	2	$117,000	$38.24
04364000380000	829 GREENACRES LN	3,221	1948	5	4	$124,000	$38.50
04133020300000	250 MAPLE ROW	3,532	1953	5	3	$137,000	$38.79
04133040440000	335 SHADOWOOD LN	3,231	1955	4	3	$126,000	$39.00
04241000080000	601 SUNSET RIDGE RD	3,427	1962	6	2	$134,310	$39.19
04251170030000	2045 BRANDON RD	2,803	1954	4	2	$110,000	$39.24
04262000460000	2013 W BURR OAK DR	3,390	1955	6	4	$133,965	$39.52
04362000600000	835 TIMBERLINE DR	3,154	1957	5	4	$127,000	$40.27
04251190020000	75 BALMORAL AVE	2,854	1958	5	3	$116,000	$40.64

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04262000430000	2031 E BURR OAK DR	3,428	1954	5	3	$139,697	$40.75
04243000330000	2274 BIRCHWOOD LN	3,208	1956	5	4	$131,000	$40.84
04253010330000	1155 WILDWOOD LN	2,754	1958	3	2	$112,906	$41.00
04244120240000	171 WAGNER RD	2,799	1957	4	2	$115,000	$41.09
04243000150000	**241 SUNSET RIDGE RD**	**3,235**	**1952**	**6**	**3**	**$134,600**	**$41.61**
04241030450000	2130 OLD WILLOW RD	2,920	1966	4	2	$122,200	$41.85
04243090330000	138 COACH RD	2,840	1955	4	3	$120,000	$42.25
04232000390000	15 ROLLING RIDGE RD	2,869	1960	4	3	$132,660	$46.24
04261030080000	2016 VALLEY LO LN	3,288	1967	4	3	$166,500	$50.64

Median of all 48 comparables: $37.42 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25200, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 48 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.

04251190010000	04262000130000	04133030510000	04251000390000	04232000220000
04243090480000	04133050430000	04243100320000	04141000190000	04133050370000
04262000310000	04364000390000	04232000280000	04133030540000	04251170200000
04133040480000	04241000360000	04234000450000	04262030590000	04241000340000
04243000260000	04251001290000	04251000410000	04241020380000	04241020360000
04232000310000	04251000600000	04241000390000	04262001080000	04364000670000
04243100070000	04241030470000	04364000380000	04133020300000	04133040440000
04241000080000	04251170030000	04262000460000	04362000600000	04251190020000
04262000430000	04243000330000	04253010330000	04244120240000	04241030450000
04243090330000	04232000390000	04261030080000		

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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