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	04243100090000
Property address	164 WAGNER RD
Township	Northfield (25)
Assessor neighborhood	25200
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$315,000	**$205,908**	**$109,092**

34.6% of the current assessed value.
Estimated tax effect about $23,138 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 22 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 $40.65 per square foot. This home is assessed at $62.18 per square foot, which is 53% above that median. Applying the median the Assessor already uses for those neighbors to this home's 5,066 square feet gives $205,908. 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	5,066 square feet
Land area	39,509 square feet
Year built	2026
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	11
Bedrooms	6
Full bathrooms	6
Half bathrooms	1

Total assessed value	$315,000
Assessed value per square foot	$62.18

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	224
2	Building area within 15% of this home	94
3	Built within 15 years of this home	24
4	Same building type	24
5	Same construction quality grade	22

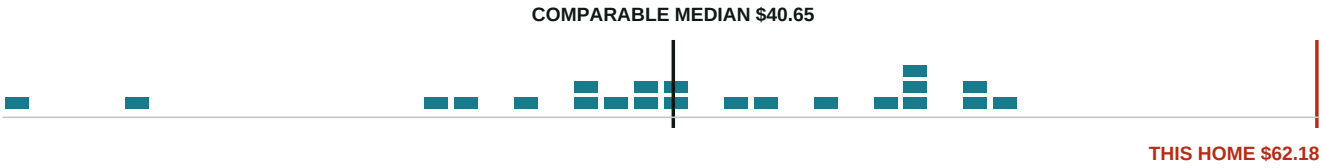
The comparable figure used is the median of all 22 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 22 properties 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	22
Lowest assessed	$18.29 per square foot
25th percentile	$37.51 per square foot
Median	$40.65 per square foot
75th percentile	$48.25 per square foot
Highest assessed	$51.27 per square foot
This home	$62.18 per square foot
Position	assessed above 22 of the 22 comparable properties, the 100th percentile



$18.29 per sq ft — 22 comparable properties by assessed value per square foot, one mark is one property — $62.18 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 22 comparables	$40.65
Building area of this home	5,066 sq ft
Median multiplied by building area	**$205,908**
Current total assessed value	$315,000
Difference, the reduction requested	**$109,092**

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 $109,092 in assessed value is worth roughly $23,138 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 22 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
04253050030000	1721 E RIDGEWOOD RD	5,449	2026	6	5	$99,666	$18.29
04244120210000	209 WAGNER RD	5,096	2025	5	4	$117,231	$23.00
04262030990000	1600 PLEASANT DR	5,558	2013	5	4	$181,664	$32.69
04243110090000	190 THACKERAY LN	5,240	2018	6	6	$178,000	$33.97
04262000270000	2036 SUNSET RIDGE RD	5,637	2013	5	5	$203,573	$36.11
04243000450000	306 JEFFERY LN	5,301	2012	5	5	$198,597	$37.46
04234000250000	2434 HEDGE ROW	5,364	2012	4	3	$201,902	$37.64
04251060400000	1777 E RIDGEWOOD LN	5,234	2019	5	3	$204,081	$38.99
04243100460000	197 THACKERAY LN	5,644	2012	5	5	$225,000	$39.87
04251010120000	2041 BALMORAL AVE	5,359	2012	5	3	$215,000	$40.12
04133030820000	2120 SOUTHRIDGE TERRACE	5,184	2021	5	4	$209,115	$40.34
04251060060000	1924 W RIDGEWOOD RD	5,574	2015	5	4	$228,264	$40.95
04364000220000	744 GREENACRES LN	5,190	2021	7	6	$220,169	$42.42
04241020110000	2241 BRACKEN LN	5,092	2021	5	4	$221,530	$43.51
04241030130000	2098 OLD WILLOW RD	5,787	2019	5	5	$262,974	$45.44
04253010480000	1651 RIDGEWOOD LANE	5,270	2024	6	5	$254,000	$48.20
04362000480000	1107 NORMANDY LN	5,415	2014	5	5	$261,336	$48.26
04133050150000	2064 NORFORK RD	5,042	2020	4	4	$243,815	$48.36
04253030230000	1629 HAWTHORNE LN	5,162	2024	6	5	$252,000	$48.82
04133020240000	375 MAPLE ROW	5,448	2023	5	4	$278,012	$51.03
04133020020000	305 MAPLE ROW	5,580	2018	4	5	$285,000	$51.08
04364000700000	817 GREENACRES LN	5,071	2011	4	3	$260,006	$51.27
04243100090000	**164 WAGNER RD**	**5,066**	**2026**	**6**	**6**	**$315,000**	**$62.18**

Median of all 22 comparables: $40.65 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 22 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.

04253050030000	04244120210000	04262030990000	04243110090000	04262000270000
04243000450000	04234000250000	04251060400000	04243100460000	04251010120000
04133030820000	04251060060000	04364000220000	04241020110000	04241030130000
04253010480000	04362000480000	04133050150000	04253030230000	04133020240000
04133020020000	04364000700000			

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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