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	04253000560000
Property address	UNKNOWN
Township	Northfield (25)
Assessor neighborhood	25200
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$156,000

10.5% of the current assessed value.
Estimated tax effect about $3,481 a year at a 7% composite rate.

COMPARABLES IMPLY

$139,586

REDUCTION REQUESTED

$16,414

SECTION 1

The argument in one paragraph

The Assessor values 21 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 $34.62 per square foot. This home is assessed at $38.69 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,032 square feet gives $139,586. 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	4,032 square feet
Land area	24,735 square feet
Year built	1977
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	6
Full bathrooms	4
Half bathrooms	2

Total assessed value	$156,000
Assessed value per square foot	$38.69

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	127
2	Building area within 15% of this home	86
3	Built within 15 years of this home	32
4	Same building type	32
5	Same construction quality grade	21

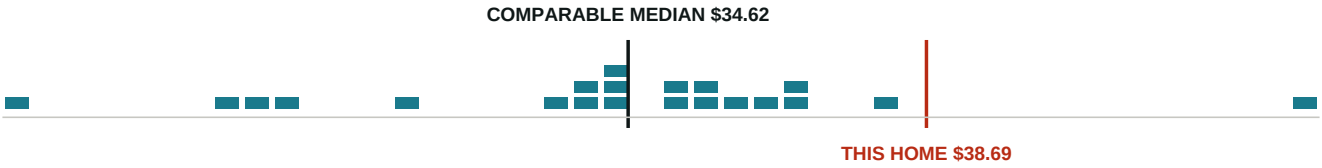
The comparable figure used is the median of all 21 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 21 properties 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	21
Lowest assessed	$26.08 per square foot
25th percentile	$33.49 per square foot
Median	$34.62 per square foot
75th percentile	$36.27 per square foot
Highest assessed	$44.06 per square foot
This home	$38.69 per square foot
Position	assessed above 20 of the 21 comparable properties, the 95th percentile



$26.08 per sq ft — 21 comparable properties by assessed value per square foot, one mark is one property — $44.06 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 21 comparables	$34.62
Building area of this home	4,032 sq ft
Median multiplied by building area	**$139,586**
Current total assessed value	$156,000
Difference, the reduction requested	**$16,414**

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 $16,414 in assessed value is worth roughly $3,481 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 21 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
04364000500000	840 GREENACRES LN	4,026	1970	6	3	$105,000	$26.08
04261030100000	2024 VALLEY LO LN	3,979	1970	5	3	$116,039	$29.16
04133000170000	355 SUNSET DR	4,040	1986	4	3	$119,522	$29.58
04141000120000	1125 VOLTZ RD	4,500	1975	6	4	$135,000	$30.00
04133030610000	896 BRIDLEGATE LN	4,138	1986	4	2	$131,000	$31.66
04261030320000	2008 VALLEY LO LN	4,134	1973	5	4	$138,460	$33.49
04133000150000	345 SUNSET DR	4,062	1968	4	2	$138,000	$33.97
04251000800000	2002 BRANDON RD	4,024	1968	7	3	$137,229	$34.10
04241010450000	641 BRIAR LN	4,173	1988	5	3	$143,000	$34.27
04251001150000	28 COVENTRY RD	3,963	1970	6	2	$136,204	$34.37
04251001120000	56 COVENTRY RD	4,425	1969	7	3	$153,191	$34.62
04251001020000	71 COVENTRY RD	4,525	1973	6	4	$159,000	$35.14
04243090560000	191 ENID LN	3,988	1987	4	2	$141,247	$35.42
04133050200000	2134 MIDDLEFORK RD	3,997	1973	5	3	$142,000	$35.53
04133050510000	2106 MIDDLEFORK RD	4,068	1970	7	2	$145,000	$35.64
04133040590000	19 COUNTRY LN	3,802	1969	5	3	$137,917	$36.27
04133050560000	2109 MIDDLEFORK RD	4,603	1978	6	4	$168,000	$36.50
04241020280000	2261 BRACKEN LN	4,548	1990	5	3	$167,000	$36.72
04261030090000	2020 VALLEY LO LN	3,920	1967	4	2	$145,000	$36.99
04243090520000	170 ENID LN	4,152	1968	5	2	$157,924	$38.04
04253000560000	**UNKNOWN**	**4,032**	**1977**	**6**	**4**	**$156,000**	**$38.69**
04133050190000	2131 MIDDLEFORK RD	3,995	1991	5	4	$176,000	$44.06

Median of all 21 comparables: $34.62 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 21 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.

04364000500000	04261030100000	04133000170000	04141000120000	04133030610000
04261030320000	04133000150000	04251000800000	04241010450000	04251001150000
04251001120000	04251001020000	04243090560000	04133050200000	04133050510000
04133040590000	04133050560000	04241020280000	04261030090000	04243090520000
04133050190000				

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.