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	04342020420000
Property address	1120 CEDARWOOD LN
Township	Northfield (25)
Assessor neighborhood	25131
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$89,000

12.7% of the current assessed value.

COMPARABLES IMPLY

$77,657

Estimated tax effect about $2,406 a year at a 7% composite rate.

REDUCTION REQUESTED

$11,343

SECTION 1

The argument in one paragraph

The Assessor values 38 other properties in assessor neighborhood 25131 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 $38.25 per square foot. This home is assessed at $43.84 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,030 square feet gives $77,657. 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	2,030 square feet
Land area	8,284 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$89,000
Assessed value per square foot	$43.84

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	102
2	Building area within 15% of this home	61
3	Built within 15 years of this home	50
4	Same building type	38
5	Same construction quality grade	38

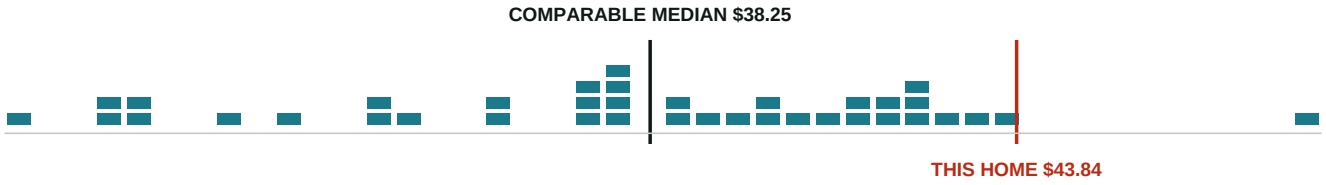
The comparable figure used is the median of all 38 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 38 properties 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	38
Lowest assessed	$28.41 per square foot
25th percentile	$34.83 per square foot
Median	$38.25 per square foot
75th percentile	$41.50 per square foot
Highest assessed	$48.49 per square foot
This home	$43.84 per square foot
Position	assessed above 37 of the 38 comparable properties, the 97th percentile



$28.41 per sq ft — 38 comparable properties by assessed value per square foot, one mark is one property — $48.49 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 38 comparables	$38.25
Building area of this home	2,030 sq ft
Median multiplied by building area	**$77,657**
Current total assessed value	$89,000
Difference, the reduction requested	**$11,343**

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 $11,343 in assessed value is worth roughly $2,406 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 38 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
04341080020000	1004 ROLLING PASS	2,147	1964	4	2	$60,996	$28.41
04341080140000	1052 ROLLING PASS	2,269	1964	3	2	$68,000	$29.97
04341080090000	1032 ROLLING PASS	2,309	1964	4	2	$69,613	$30.15
04341030280000	1123 TERRACE LN	2,334	1958	4	2	$71,001	$30.42
04341100050000	1039 MEADOWLARK LN	2,144	1967	4	2	$65,427	$30.52
04341060100000	2812 KNOLLWOOD LN	2,277	1965	3	2	$72,000	$31.62
04341020150000	2609 PARK LN	1,851	1953	4	1	$61,000	$32.96
04351070320000	1255 TINKER WAY	1,870	1959	4	2	$64,000	$34.22
04342080200000	2219 PINEHURST DR	2,179	1956	4	2	$74,759	$34.31
04351080170000	1800 GROVE ST	2,291	1948	4	2	$79,000	$34.48
04342080180000	2211 PINEHURST DR	2,208	1956	4	3	$79,200	$35.87
04341030410000	1050 GLADISH LN	2,033	1964	4	2	$73,000	$35.91
04342160370000	1244 CEDARWOOD LN	1,869	1964	4	2	$70,000	$37.45
04342120030000	2232 PRAIRIE ST	2,010	1952	4	2	$75,400	$37.51
04351000270000	1339 SWAINWOOD DR	2,265	1954	4	2	$85,000	$37.53
04342080230000	2225 PINEHURST DR	1,909	1958	4	2	$71,742	$37.58
04342130120000	2235 SILVERPINE DR	2,013	1959	4	2	$76,119	$37.81
04342070270000	2125 PRAIRIE ST	2,321	1953	5	3	$87,839	$37.85
04342070150000	2145 PRAIRIE ST	2,213	1953	4	2	$84,000	$37.96
04342080220000	2223 PINEHURST DR	2,127	1956	3	2	$82,000	$38.55
04342020820000	2420 SUMAC CIR	2,031	1957	4	2	$78,340	$38.57
04342020460000	2341 SUMAC CIR	2,303	1954	4	2	$90,089	$39.12
04342020630000	2323 LINDEN LEAF DR	2,159	1954	4	2	$85,471	$39.59
04342080320000	2220 FIR ST	1,948	1957	4	2	$77,678	$39.88
04351000190000	1336 SWAINWOOD DR	1,961	1951	4	2	$78,468	$40.01
04342020660000	2301 LINDEN LEAF DR	1,855	1955	4	1	$75,260	$40.57
04351230350000	1320 SLEEPY HOLLOW RD	1,880	1962	4	3	$77,312	$41.12
04342120060000	2216 PRAIRIE ST	1,834	1955	4	2	$75,665	$41.26
04342020280000	2325 FIR ST	2,036	1958	4	2	$84,651	$41.58
04342120390000	2225 PRAIRIE ST	2,175	1961	4	2	$91,000	$41.84
04342080280000	2244 FIR ST	1,903	1956	4	2	$79,639	$41.85
04342150020000	1253 ROOSEVELT AVE	1,971	1956	5	2	$83,000	$42.11
04342090170000	2129 SWAINWOOD DR	2,069	1963	4	2	$87,872	$42.47
04342060190000	2108 PRAIRIE ST	1,820	1954	3	1	$77,332	$42.49
04342020310000	2316 SUMAC CIR	1,846	1956	4	1	$78,625	$42.59
04342110030000	2034 SWAINWOOD DR	2,184	1952	3	2	$94,889	$43.45
04342080310000	2226 FIR ST	2,070	1955	4	2	$90,001	$43.48
04342020420000	**1120 CEDARWOOD LN**	**2,030**	**1955**	**4**	**2**	**$89,000**	**$43.84**
04342100050000	1335 ALVIN CT	1,856	1954	4	2	$90,000	$48.49

Median of all 38 comparables: $38.25 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25131, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 38 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.

04341080020000	04341080140000	04341080090000	04341030280000	04341100050000
04341060100000	04341020150000	04351070320000	04342080200000	04351080170000
04342080180000	04341030410000	04342160370000	04342120030000	04351000270000
04342080230000	04342130120000	04342070270000	04342070150000	04342080220000
04342020820000	04342020460000	04342020630000	04342080320000	04351000190000
04342020660000	04351230350000	04342120060000	04342020280000	04342120390000
04342080280000	04342150020000	04342090170000	04342060190000	04342020310000
04342110030000	04342080310000	04342100050000		

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.