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	04342100070000
Property address	1350 BUTTONWOOD DR
Township	Northfield (25)
Assessor neighborhood	25131
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$99,000

10.8% of the current assessed value.

COMPARABLES IMPLY

$88,331

Estimated tax effect about $2,263 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,669

SECTION 1

The argument in one paragraph

The Assessor values 18 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 $32.72 per square foot. This home is assessed at $36.67 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,700 square feet gives $88,331. 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	2,700 square feet
Land area	17,453 square feet
Year built	1953
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$99,000
Assessed value per square foot	$36.67

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	36
3	Built within 15 years of this home	29
4	Same building type	18
5	Same construction quality grade	18

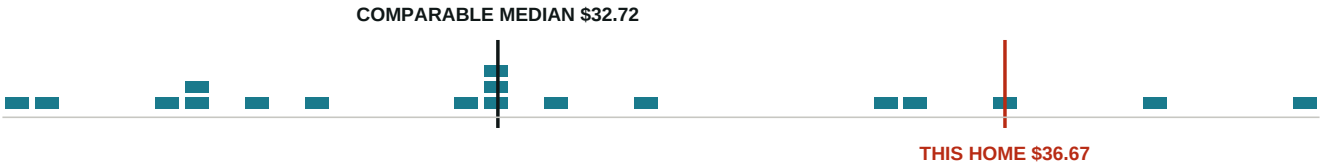
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$28.85 per square foot
25th percentile	$30.54 per square foot
Median	$32.72 per square foot
75th percentile	$35.19 per square foot
Highest assessed	$39.12 per square foot
This home	$36.67 per square foot
Position	assessed above 16 of the 18 comparable properties, the 89th percentile



$28.85 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $39.12 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$32.72
Building area of this home	2,700 sq ft
Median multiplied by building area	**$88,331**
Current total assessed value	$99,000
Difference, the reduction requested	**$10,669**

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 $10,669 in assessed value is worth roughly $2,263 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 18 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
04341020400000	2645 PARK LN	2,426	1951	4	2	$70,001	$28.85
04342070310000	1001 SPRUCE ST	2,825	1953	4	3	$82,495	$29.20
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
04352000130000	1734 STEVENS DR	2,427	1954	3	2	$73,920	$30.46
04342020200000	2342 FIR ST	3,037	1960	4	2	$93,501	$30.79
04341050120000	2735 PARK LN	2,529	1956	4	2	$79,000	$31.24
04342120020000	2238 PRAIRIE ST HSE	2,514	1955	5	2	$81,455	$32.40
04342020210000	2336 FIR ST	2,674	1956	5	2	$87,318	$32.65
04342150070000	2232 PINEHURST DR	2,474	1955	4	2	$81,088	$32.78
04351070260000	1242 PINE ST	2,744	1958	4	2	$90,000	$32.80
04351100160000	2001 GROVE ST	2,800	1943	4	2	$93,106	$33.25
04342020650000	2309 LINDEN LEAF DR	2,359	1955	4	2	$79,631	$33.76
04342020320000	2317 SUMAC CIR	2,579	1955	5	2	$92,000	$35.67
04351000280000	1331 SWAINWOOD DR	2,723	1954	4	2	$98,000	$35.99
04342110010000	1351 BUTTONWOOD DR	2,407	1954	4	2	$88,001	$36.56
04342100070000	**1350 BUTTONWOOD DR**	**2,700**	**1953**	**4**	**2**	**$99,000**	**$36.67**
04342070270000	2125 PRAIRIE ST	2,321	1953	5	3	$87,839	$37.85
04342020460000	2341 SUMAC CIR	2,303	1954	4	2	$90,089	$39.12

Median of all 18 comparables: $32.72 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 18 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.

04341020400000	04342070310000	04341080090000	04341030280000	04352000130000
04342020200000	04341050120000	04342120020000	04342020210000	04342150070000
04351070260000	04351100160000	04342020650000	04342020320000	04351000280000
04342110010000	04342070270000	04342020460000		

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.