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	04344050220000
Property address	2224 HENLEY ST
Township	Northfield (25)
Assessor neighborhood	25132
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$139,740	**$125,472**	**$14,268**
10.2% of the current assessed value.		
Estimated tax effect about $3,026 a year at a 7% composite rate.		

SECTION 1

The argument in one paragraph

The Assessor values 197 other properties in assessor neighborhood 25132 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 $40.55 per square foot. This home is assessed at $45.16 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,094 square feet gives $125,472. 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	3,094 square feet
Land area	8,850 square feet
Year built	2018
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$139,740
Assessed value per square foot	$45.16

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	455
2	Building area within 15% of this home	320
3	Built within 15 years of this home	204
4	Same building type	203
5	Same construction quality grade	197

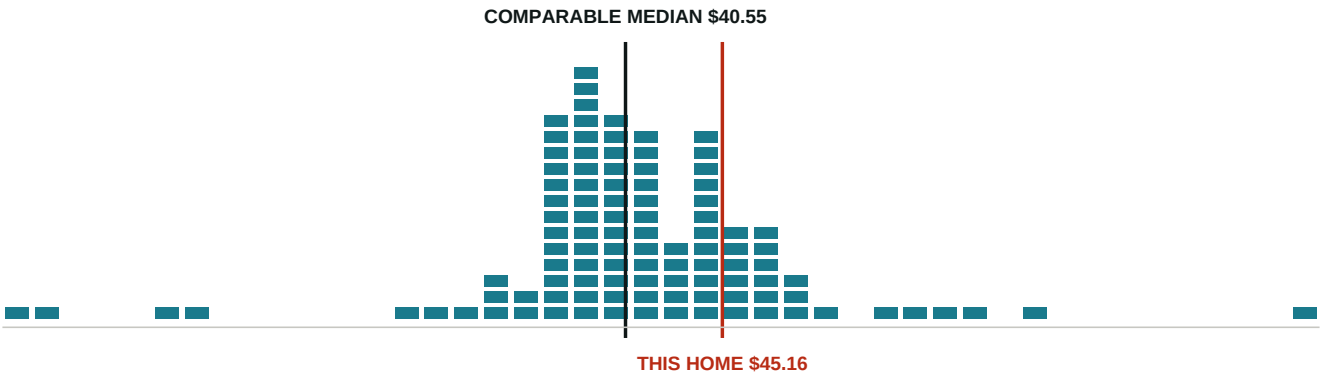
The comparable figure used is the median of all 197 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 197 properties 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	197
Lowest assessed	$10.89 per square foot
25th percentile	$38.02 per square foot
Median	$40.55 per square foot
75th percentile	$44.50 per square foot
Highest assessed	$73.60 per square foot
This home	$45.16 per square foot
Position	assessed above 159 of the 197 comparable properties, the 81st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 197 comparables	$40.55
Building area of this home	3,094 sq ft
Median multiplied by building area	**$125,472**
Current total assessed value	$139,740
Difference, the reduction requested	**$14,268**

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 $14,268 in assessed value is worth roughly $3,026 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

197 properties passed every filter. The 60 closest in building area to this home are set out below, sorted by assessed value per square foot. All 197 are listed by index number in section 6, and the median in section 4 is taken over all of them.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04092100220000	1112 CEDAR LN	3,029	2026	4	3	$56,284	$18.58
04103190640000	1540 CAROL CT	3,012	2026	4	5	$56,608	$18.79
04094140070000	2219 OAK AVE	3,102	2003	4	3	$92,500	$29.82
04343050150000	2804 CENTRAL RD	3,204	2008	5	5	$102,900	$32.12
04103120150000	1828 OAK AVE	3,039	2009	3	4	$108,226	$35.61
04344140210000	2425 ROBINCREST LN	3,160	2015	5	4	$112,998	$35.76
04344130200000	612 SPRUCE ST	3,037	2006	4	3	$110,000	$36.22
04094170080000	2317 ILLINOIS RD	3,045	2005	4	3	$112,705	$37.01
04094200040000	2031 ILLINOIS RD	2,992	2003	4	3	$111,001	$37.10
04353110210000	1800 LINNEMAN ST	3,209	2005	4	2	$120,000	$37.39
04092050180000	1108 GREENBRIAR LN	3,151	2010	4	2	$117,832	$37.40
04094130160000	2328 ILLINOIS RD	3,020	2003	4	3	$113,128	$37.46
04094060530000	2227 CATHERINE ST	3,019	2005	4	3	$113,588	$37.62
04092080090000	2141 ASH LN	3,167	2003	4	2	$119,696	$37.79
04092020250000	1108 BLACKTHORN LN	3,114	2007	5	4	$117,809	$37.83
04344140020000	742 ELMGATE DR	3,180	2016	4	3	$120,639	$37.94
04343040050000	921 ROLLING PASS	3,135	2016	4	3	$119,192	$38.02
04343040060000	915 ROLLING PASS	3,051	2012	4	2	$116,000	$38.02
04344140090000	706 ELMGATE DR	3,094	2009	4	3	$117,725	$38.05
04094150130000	2142 ILLINOIS RD	2,986	2005	4	3	$113,840	$38.12
04094120270000		3,091	2005	4	3	$120,001	$38.82
04092030040000		3,030	2008	4	3	$117,892	$38.91
04092020190000		3,194	2009	4	3	$124,306	$38.92
04353060020000		3,073	2005	4	3	$120,068	$39.07
04094110470000		3,012	2009	4	3	$118,203	$39.24
04092050060000		3,180	2006	4	2	$126,000	$39.62
04092050190000		3,121	2005	3	2	$124,000	$39.73
04094120260000		3,054	2010	4	3	$121,444	$39.77
04092090070000		3,142	2013	4	3	$125,396	$39.91
04344090050000		3,065	2007	5	4	$123,005	$40.13
04344090140000		3,014	2006	4	2	$121,615	$40.35
04103100110000		3,086	2010	4	3	$125,001	$40.51
04353240160000		3,164	2007	4	5	$128,950	$40.76
04094070430000		3,180	2016	4	2	$129,872	$40.84
04092090050000		3,197	2009	4	2	$131,000	$40.98
04094140040000		3,073	2025	5	4	$126,242	$41.08
04094080090000		3,186	2013	4	5	$134,453	$42.20
04092110040000		3,172	2020	4	3	$134,385	$42.37
04344040300000		3,185	2010	4	2	$136,000	$42.70
04094050350000		3,178	2012	3	2	$139,000	$43.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04092050160000		3,084	2015	4	2	$136,000	$44.10
04353180250000		3,039	2017	4	3	$134,192	$44.16
04353080060000		3,098	2008	4	4	$137,680	$44.44
04344050170000		3,146	2004	4	3	$140,000	$44.50
04092080070000		3,211	2012	4	3	$143,000	$44.53
04094110610000		3,084	2018	4	3	$138,001	$44.75
04353080170000		3,081	2009	4	3	$138,000	$44.79
04103120280000		3,150	2014	4	4	$141,524	$44.93
04344050220000	**2224 HENLEY ST**	**3,094**	**2018**	**4**	**4**	**$139,740**	**$45.16**
04353000100000		3,132	2015	4	3	$142,307	$45.44
04344130650000		2,988	2019	4	3	$137,908	$46.15
04353160010000		3,160	2015	4	2	$146,000	$46.20
04353170020000		3,067	2020	4	3	$143,000	$46.63
04344060030000		3,199	2016	4	4	$149,637	$46.78
04344020170000		3,010	2015	4	3	$141,000	$46.84
04344090110000		3,067	2017	4	4	$143,906	$46.92
04344140160000		3,142	2023	4	3	$149,000	$47.42
04344090170000		3,198	2022	4	4	$154,107	$48.19
04353000110000		3,035	2015	4	4	$147,000	$48.43
04344060350000		2,982	2015	4	4	$145,741	$48.87
04353200050000		3,125	2026	4	4	$230,001	$73.60

Median of all 197 comparables: $40.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25132, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 197 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.

04094080140000	04343070090000	04094060550000	04092100220000	04103190640000
04353180300000	04094140070000	04343050170000	04343050150000	04343010200000
04344020110000	04343050270000	04092040270000	04094060490000	04353160060000
04094020480000	04343050090000	04103120150000	04353230040000	04344140210000
04344130200000	04344150130000	04344090030000	04344140110000	04094200070000
04094180060000	04353060030000	04094170080000	04094200040000	04344140040000
04092060080000	04344140080000	04353110210000	04092050180000	04094130160000
04343050160000	04094060530000	04092110170000	04094170100000	04353160120000
04094070470000	04092080090000	04092050070000	04092020250000	04094060560000
04344050080000	04344140020000	04343060090000	04343040050000	04343040060000
04344130540000	04344140090000	04094150130000	04344020260000	04092120120000
04103190290000	04092020270000	04344130430000	04353010280000	04344060170000
04094080020000	04353200100000	04092090080000	04353240200000	04094170120000
04344010510000	04353060010000	04094130070000	04344050230000	04094120270000
04353240190000	04092030040000	04092020190000	04094110240000	04353060020000
04094110470000	04344010520000	04094111080000	04353090220000	04092050060000
04353080090000	04353180160000	04344020060000	04092050190000	04094120260000
04094060510000	04092090070000	04094000480000	04353190040000	04344090050000
04344050240000	04353010290000	04344090140000	04103070100000	04094110230000
04344090210000	04103100110000	04103080190000	04094120240000	04092090020000
04353190120000	04092040100000	04353240160000	04092030150000	04094070430000
04092030130000	04092090050000	04092050020000	04092030160000	04094140040000
04104000110000	04092040280000	04353000130000	04103190810000	04103120240000
04343030050000	04103190190000	04094020490000	04094120250000	04343030150000
04094140050000	04344150140000	04344130090000	04092040230000	04344020130000
04094040270000	04094080090000	04092110040000	04094120220000	04092060050000
04344040300000	04092040250000	04353210100000	04094110370000	04103190730000
04344130100000	04094050350000	04092080030000	04092060060000	04344130080000
04092050160000	04353180250000	04353050030000	04092050200000	04094140160000
04353240130000	04353080060000	04092000250000	04344050170000	04092080070000
04103120270000	04353000090000	04094110610000	04353160030000	04353080170000
04353220080000	04103120280000	04353160160000	04092040220000	04092050230000
04344020010000	04353000100000	04094180020000	04353100200000	04344050270000
04344060040000	04092020310000	04344130650000	04353080140000	04353160010000
04344131310000	04344010560000	04353170020000	04344060160000	04094050060000
04344060030000	04344020170000	04344020220000	04344090110000	04353060090000
04344140160000	04353150040000	04344090170000	04353190100000	04353000110000
04092040180000	04353110020000	04344060350000	04092080120000	04353190150000
04344130780000	04344090230000	04353100030000	04344080110000	04092080180000
04344130590000	04353200050000			

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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