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	04352130040000
Property address	1315 ELIZABETH LN
Township	Northfield (25)
Assessor neighborhood	25140
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$105,000	**$92,998**	**$12,002**

11.4% of the current assessed value.
Estimated tax effect about $2,546 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 47 other properties in assessor neighborhood 25140 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 $32.76 per square foot. This home is assessed at $36.98 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,839 square feet gives $92,998. 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	2,839 square feet
Land area	9,432 square feet
Year built	1966
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$105,000
Assessed value per square foot	$36.98

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	109
2	Building area within 15% of this home	71
3	Built within 15 years of this home	49
4	Same building type	49
5	Same construction quality grade	47

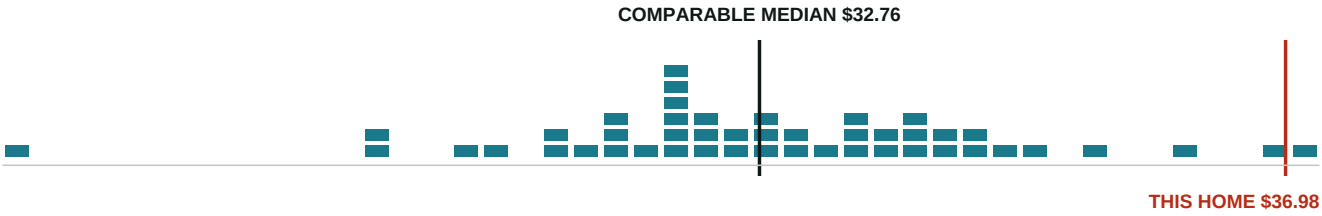
The comparable figure used is the median of all 47 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 47 properties 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	47
Lowest assessed	$26.67 per square foot
25th percentile	$31.91 per square foot
Median	$32.76 per square foot
75th percentile	$33.94 per square foot
Highest assessed	$37.26 per square foot
This home	$36.98 per square foot
Position	assessed above 46 of the 47 comparable properties, the 98th percentile



$26.67 per sq ft — 47 comparable properties by assessed value per square foot, one mark is one property — $37.26 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 47 comparables	$32.76
Building area of this home	2,839 sq ft
Median multiplied by building area	**$92,998**
Current total assessed value	$105,000
Difference, the reduction requested	**$12,002**

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 $12,002 in assessed value is worth roughly $2,546 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 47 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
04352100570000	1330 ROYAL OAK DR	2,868	1968	4	2	$76,500	$26.67
04352100550000	1429 ROYAL OAK DR	3,213	1968	4	2	$95,157	$29.62
04361070070000	1301 ELIZABETH LN	3,109	1965	5	2	$92,608	$29.79
04352090140000	1366 SANFORD LN	3,126	1976	5	2	$95,251	$30.47
04352071090000	1100 VERNON DR	3,070	1965	5	2	$94,281	$30.71
04352130060000	1305 ELIZABETH LN	2,966	1965	3	3	$92,334	$31.13
04352100060000	1337 SANFORD CT	2,996	1968	5	2	$93,430	$31.18
04352100480000	1401 ROYAL OAK DR	3,247	1968	6	2	$101,876	$31.38
04352100560000	1334 ROYAL OAK DR	2,664	1967	5	2	$84,000	$31.53
04352100610000	1333 ROYAL OAK DR	3,005	1968	5	2	$94,831	$31.56
04352110070000	1331 BONNIE GLEN LN	2,906	1964	4	2	$91,918	$31.63
04352100600000	1329 ROYAL OAK DR	2,820	1967	4	2	$89,776	$31.84
04361070050000	1209 HAWTHORNE LN	2,802	1967	5	2	$89,641	$31.99
04352100490000	1405 ROYAL OAK DR	3,031	1967	5	2	$97,000	$32.00
04352090090000	1358 SANFORD LN	2,848	1968	6	2	$91,213	$32.03
04352100590000	1325 ROYAL OAK DR	2,780	1970	4	2	$89,201	$32.09
04352090010000	1350 SANFORD LN	2,836	1964	5	2	$91,000	$32.09
04352100100000	1329 SANFORD LN	2,880	1967	5	2	$92,692	$32.18
04352090020000	1344 SANFORD LN	3,103	1965	3	1	$100,000	$32.23
04352100400000	1361 SANFORD LN	2,880	1967	5	2	$93,000	$32.29
04352090070000	1362 SANFORD LN	2,617	1968	4	2	$84,570	$32.32
04352100510000	1413 ROYAL OAK DR	2,958	1966	5	2	$96,000	$32.45
04352090080000	1360 SANFORD LN	2,803	1968	5	2	$91,000	$32.47
04361070040000	1217 HAWTHORNE LN	2,759	1968	5	2	$90,377	$32.76
04352090050000	1440 ELIZABETH LN	2,961	1968	4	2	$97,000	$32.76
04352100140000	1416 ELIZABETH LN	2,831	1966	5	2	$92,779	$32.77
04352100390000	1363 SANFORD LN	2,788	1968	5	2	$92,000	$33.00
04352100470000	1400 ROYAL OAK DR	2,654	1966	5	2	$88,000	$33.16
04352100430000	1416 ROYAL OAK DR	2,654	1966	5	2	$88,179	$33.22
04352120080000	1413 ELIZABETH LN	3,132	1971	4	3	$104,688	$33.43
04352090100000	1356 SANFORD LN	2,689	1966	4	2	$90,000	$33.47
04352100090000	1331 SANFORD CT	2,625	1965	5	2	$88,218	$33.61
04361000160000	1340 SOMERSET DR	3,015	1965	5	3	$101,701	$33.73
04352100440000	1412 ROYAL OAK DR	2,813	1969	5	3	$95,307	$33.88
04352100320000	1367 SANFORD LN	2,654	1965	5	3	$90,000	$33.91
04352100130000	1420 ELIZABETH LN	2,553	1964	5	2	$86,731	$33.97
04361000070000	1345 CANTERBURY LN	2,936	1964	5	3	$100,000	$34.06
04352100150000	1412 ELIZABETH LN	2,839	1968	4	2	$97,000	$34.17
04352100050000	1339 SANFORD CT	2,626	1967	5	2	$90,000	$34.27
04352100520000	1417 ROYAL OAK DR	2,495	1965	4	2	$86,000	$34.47

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04352130050000	1309 ELIZABETH LN	2,748	1967	3	2	$95,000	$34.57
04361000370000	1240 OXFORD LN	3,120	1964	4	2	$108,000	$34.62
04352120070000	1417 ELIZABETH LN	2,654	1970	5	2	$93,000	$35.04
04352070260000	1204 RALEIGH RD	2,422	1976	4	2	$86,000	$35.51
04361000470000	1201 SOMERSET DR	2,979	1965	5	3	$107,680	$36.15
04361000480000	1315 OXFORD LN	3,250	1965	4	3	$120,000	$36.92
04352130040000	**1315 ELIZABETH LN**	**2,839**	**1966**	**5**	**3**	**$105,000**	**$36.98**
04361000460000	1207 SOMERSET DR	2,684	1965	5	2	$100,000	$37.26

Median of all 47 comparables: $32.76 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25140, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 47 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.

04352100570000	04352100550000	04361070070000	04352090140000	04352071090000
04352130060000	04352100060000	04352100480000	04352100560000	04352100610000
04352110070000	04352100600000	04361070050000	04352100490000	04352090090000
04352100590000	04352090010000	04352100100000	04352090020000	04352100400000
04352090070000	04352100510000	04352090080000	04361070040000	04352090050000
04352100140000	04352100390000	04352100470000	04352100430000	04352120080000
04352090100000	04352100090000	04361000160000	04352100440000	04352100320000
04352100130000	04361000070000	04352100150000	04352100050000	04352100520000
04352130050000	04361000370000	04352120070000	04352070260000	04361000470000
04361000480000	04361000460000			

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.