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	31121190300000
Property address	3103 SCOTT CRES
Township	Rich (32)
Assessor neighborhood	32070
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$30,000

13.8% of the current assessed value.

COMPARABLES IMPLY

$25,864

REDUCTION REQUESTED

$4,136

Estimated tax effect about $877 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 16 other properties in assessor neighborhood 32070 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 $20.37 per square foot. This home is assessed at $23.62 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,270 square feet gives $25,864. 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	1,270 square feet
Land area	13,590 square feet
Year built	1969
Building type	Split Level
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	$30,000
Assessed value per square foot	$23.62

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	128
2	Building area within 15% of this home	16
3	Built within 15 years of this home	16
4	Same building type	16
5	Same construction quality grade	16

The comparable figure used is the median of all 16 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 16 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	16
Lowest assessed	$18.92 per square foot
25th percentile	$19.34 per square foot
Median	$20.37 per square foot
75th percentile	$22.55 per square foot
Highest assessed	$25.31 per square foot
This home	$23.62 per square foot
Position	assessed above 14 of the 16 comparable properties, the 88th percentile



$18.92 per sq ft — 16 comparable properties by assessed value per square foot, one mark is one property — $25.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 16 comparables	$20.37
Building area of this home	1,270 sq ft
Median multiplied by building area	**$25,864**
Current total assessed value	$30,000
Difference, the reduction requested	**$4,136**

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 $4,136 in assessed value is worth roughly $877 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 16 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
31121040010000	1147 BERRY LN	1,374	1955	3	1	$26,000	$18.92
31121070020000	2833 SUNSET AVE	1,371	1954	3	1	$26,000	$18.96
31121050190000	1263 OAKMONT AVE	1,408	1956	3	1	$27,000	$19.18
31121050030000	1219 OAKMONT AVE	1,408	1956	4	1	$27,000	$19.18
31121180150000	3005 BOB-O-LINK RD	1,444	1964	4	2	$28,000	$19.39
31122150060000	1411 LAWRENCE CRES	1,419	1968	4	2	$28,000	$19.73
31121040040000	1146 OAKMONT AVE	1,349	1955	3	2	$27,000	$20.01
31121060060000	1317 OAKMONT AVE	1,428	1960	4	2	$29,000	$20.31
31121070040000	2823 SUNSET AVE	1,371	1955	4	2	$28,000	$20.42
31123120010000	2830 KATHLEEN LN	1,356	1977	4	2	$29,000	$21.39
31124050060000	1740 LAKE DR	1,390	1977	3	2	$30,000	$21.58
31124050020000	2741 LAKE DR	1,157	1961	2	1	$26,001	$22.47
31123080110000	1645 HEATHER HILL CRES	1,230	1975	4	2	$28,000	$22.76
31123090010000	1644 HEATHER HILL CRES	1,191	1975	4	2	$28,000	$23.51
31121190300000	**3103 SCOTT CRES**	**1,270**	**1969**	**4**	**2**	**$30,000**	**$23.62**
31122140090000	1418 LAWRENCE CRES	1,167	1977	4	2	$28,000	$23.99
31124050090000	1818 LAKE DR	1,225	1974	4	2	$31,000	$25.31

Median of all 16 comparables: $20.37 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 16 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.

31121040010000 31121070020000 31121050190000 31121050030000 31121180150000
31122150060000 31121040040000 31121060060000 31121070040000 31123120010000
31124050060000 31124050020000 31123080110000 31123090010000 31122140090000
31124050090000

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.