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	14312140270000
Property address	2040 N WOLCOTT AVE
Township	West Chicago (77)
Assessor neighborhood	77150
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$153,000	**$121,192**	**$31,808**

20.8% of the current assessed value.
Estimated tax effect about $6,746 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 80 other properties in assessor neighborhood 77150 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 $46.12 per square foot. This home is assessed at $58.22 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,628 square feet gives $121,192. 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	2,628 square feet
Land area	3,000 square feet
Year built	2022
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$153,000
Assessed value per square foot	$58.22

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	221
2	Building area within 15% of this home	161
3	Built within 15 years of this home	104
4	Same building type	87
5	Same construction quality grade	80

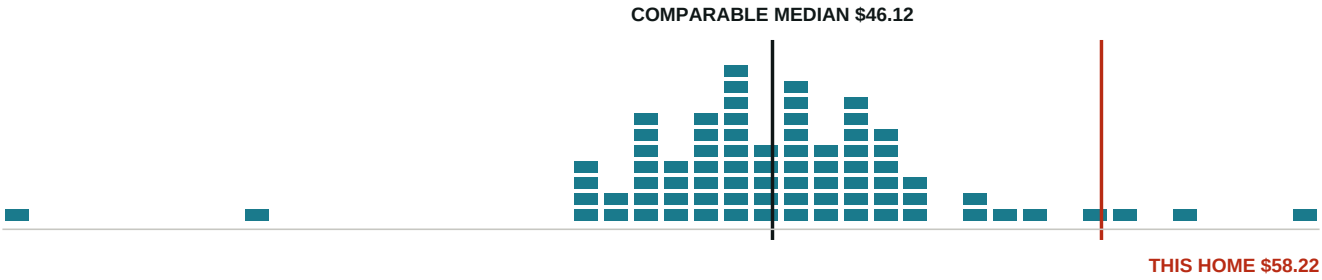
The comparable figure used is the median of all 80 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 80 properties 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	80
Lowest assessed	$17.78 per square foot
25th percentile	$43.41 per square foot
Median	$46.12 per square foot
75th percentile	$49.16 per square foot
Highest assessed	$66.24 per square foot
This home	$58.22 per square foot
Position	assessed above 76 of the 80 comparable properties, the 95th percentile



$17.78 per sq ft — 80 comparable properties by assessed value per square foot, one mark is one property — $66.24 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 80 comparables	$46.12
Building area of this home	2,628 sq ft
Median multiplied by building area	**$121,192**
Current total assessed value	$153,000
Difference, the reduction requested	**$31,808**

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 $31,808 in assessed value is worth roughly $6,746 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

80 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 80 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
13251000200000	3113 N KEDZIE AVE	2,505	2025	5	3	$44,547	$17.78
13254280100000	2425 N ROCKWELL ST	2,912	2015	6	3	$79,000	$27.13
13252180310000	2926 N ROCKWELL ST	2,430	2014	4	4	$95,510	$39.30
13254270450000	2449 N TALMAN AVE	2,730	2009	5	3	$108,125	$39.61
13254000250000	2740 N FAIRFIELD AVE 1	2,564	2008	3	2	$102,000	$39.78
13252180320000	2924 N ROCKWELL ST	2,430	2014	4	3	$97,089	$39.95
14312150200000	2025 N WOLCOTT AVE 1R	2,610	2007	4	3	$107,157	$41.06
13254280410000	2419 N ROCKWELL ST	2,482	2009	3	2	$102,478	$41.29
13254270460000	2424 N ROCKWELL ST	2,837	2007	5	3	$117,802	$41.52
13254220230000	2512 N ARTESIAN AVE HSE	2,703	2007	5	3	$113,000	$41.81
13251080180000	2956 W NELSON ST	2,460	2021	4	3	$103,000	$41.87
13252030300000	2420 W FLETCHER ST	2,471	2019	4	3	$104,000	$42.09
13254300280000	2420 N ARTESIAN AVE	2,340	2015	4	3	$99,067	$42.34
13254300430000	2439 N CAMPBELL AVE	2,748	2008	4	3	$116,573	$42.42
14312140030000	1921 W DICKENS AVE	2,660	2009	4	3	$115,412	$43.39
13253220270000	2418 N FRANCISCO AVE	2,773	2017	5	4	$120,407	$43.42
13254290280000	2416 N CAMPBELL AVE	2,521	2014	4	2	$110,462	$43.82
13254280420000	2421 N ROCKWELL ST	2,482	2009	3	2	$109,000	$43.92
13252180470000	2907 N TALMAN AVE	2,347	2018	3	3	$103,079	$43.92
14312140010000	1925 W DICKENS AVE	2,678	2016	5	3	$117,853	$44.01
14312130320000	2018 N WINCHESTER AVE	2,683	2007	4	2	$118,354	$44.11
13254050130000	2729 N MAPLEWOOD AVE HSE	2,370	2014	4	2	$105,000	$44.30
13254290390000	2425 N MAPLEWOOD AVE	2,380	2016	4	3	$105,451	$44.31
13254180150000	2519 N WASHTENAW AVE	2,372	2016	3	2	$106,108	$44.73
13254300270000	2424 N ARTESIAN AVE	2,340	2014	3	2	$104,800	$44.79
13254310150000	2419 N ARTESIAN AVE	2,405	2017	4	3	$107,962	$44.89
13254310110000	2429 N ARTESIAN AVE HSE	2,405	2018	4	3	$108,010	$44.91
13254220180000	2528 N ARTESIAN AVE	2,712	2021	5	3	$122,800	$45.28
14312150070000	1843 W DICKENS AVE	2,441	2014	4	3	$110,577	$45.30
13253230140000	2423 N FRANCISCO AVE	2,656	2018	3	3	$120,963	$45.54
13251350080000	2839 N FRANCISCO AVE	2,682	2023	5	3	$122,150	$45.54
13252180480000	2905 N TALMAN AVE	2,347	2019	3	3	$108,000	$46.02
13254060180000	2713 N CAMPBELL AVE	2,738	2022	5	3	$127,500	$46.57
13254290380000	2423 N MAPLEWOOD AVE	2,380	2016	4	3	$110,920	$46.61
13254280130000	2417 N ROCKWELL ST 1E	2,578	2020	3	3	$120,974	$46.93
13251350070000	2841 N FRANCISCO AVE	2,667	2023	5	3	$126,000	$47.24
13254310010000	2457 N ARTESIAN AVE	2,636	2022	4	3	$124,733	$47.32
13254290270000	2418 N CAMPBELL AVE	2,720	2022	5	3	$130,125	$47.84
14312150160000	2035 N WOLCOTT AVE	2,680	2018	4	3	$128,453	$47.93
13254210180000	2520 N CAMPBELL AVE	2,392	2021	3	3	$115,969	$48.48

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14301180760000	2230 W WOLFRAM ST	2,863	2014	3	4	$139,000	$48.55
13254210260000	2501 N MAPLEWOOD AVE	2,490	2014	3	2	$121,000	$48.59
13251340180000	2856 N FRANCISCO AVE	2,660	2022	5	4	$130,000	$48.87
13254210230000	2504 N CAMPBELL AVE	2,515	2020	3	4	$123,538	$49.12
14312150050000		2,907	2014	4	3	$143,000	$49.19
13254210250000		2,631	2014	3	2	$130,000	$49.41
13254270220000		2,480	2016	3	2	$123,510	$49.80
13254300090000		2,841	2022	4	3	$141,912	$49.95
13254300050000		2,447	2014	4	2	$123,064	$50.29
13253220210000		2,700	2019	3	3	$136,000	$50.37
13254170120000		2,618	2021	5	3	$131,947	$50.40
13254190190000		2,628	2021	5	3	$132,534	$50.43
13253220170000		2,884	2024	5	4	$147,500	$51.14
13254280450000		2,394	2015	3	3	$124,000	$51.80
13253220190000		2,425	2021	5	3	$130,000	$53.61
13254210060000		2,748	2022	5	3	$150,000	$54.59
14312140270000	**2040 N WOLCOTT AVE**	**2,628**	**2022**	**5**	**3**	**$153,000**	**$58.22**
13253220080000		2,565	2024	4	3	$150,000	$58.48
14312140280000		2,520	2023	3	3	$148,632	$58.98
14312140300000		2,520	2023	3	3	$154,730	$61.40
13254250110000		2,755	2024	5	3	$182,500	$66.24

Median of all 80 comparables: $46.12 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 80 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.

13251000200000	13254280100000	13254120330000	13252180310000	13254270450000
13254000250000	13252030660000	13252180320000	14312150200000	13254280410000
13252280170000	13254270460000	13252030650000	13254220230000	13251080180000
13252030300000	13254300280000	13254300430000	13252250140000	14312140030000
13253220270000	13254290280000	13254280420000	13252180470000	14312140010000
14312130320000	13254050130000	13254290390000	13254310130000	13254180150000
13254300270000	13254310150000	13254310110000	13251350160000	13254220180000
14312150070000	13251080160000	13253230140000	13251350080000	13252180480000
13252250150000	13254060180000	13254290380000	13254280050000	13254280130000
13254160190000	13254300120000	13251350070000	13254310010000	13254250150000
13254290270000	14312150160000	13254210180000	14301180760000	13254210260000
13251340180000	13254050120000	13254200270000	13254210230000	13254300290000
14312150050000	13254050110000	13254210250000	13254270220000	13254300090000
13254300050000	13253220210000	13254170120000	13254190190000	13253220170000
13254200260000	13254280450000	13253220190000	13254260100000	13254210060000
13254260090000	13253220080000	14312140280000	14312140300000	13254250110000

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.