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	14313210740000
Property address	1763 N WILMOT AVE
Township	West Chicago (77)
Assessor neighborhood	77170
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$337,811

31.7% of the current assessed value.

COMPARABLES IMPLY

$230,815

Estimated tax effect about $22,694 a year at a 7% composite rate.

REDUCTION REQUESTED

$106,996

SECTION 1

The argument in one paragraph

The Assessor values 14 other properties in assessor neighborhood 77170 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 $47.75 per square foot. This home is assessed at $69.88 per square foot, which is 46% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,834 square feet gives $230,815. 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	4,834 square feet
Land area	7,173 square feet
Year built	2015
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	6
Half bathrooms	3

Total assessed value	$337,811
Assessed value per square foot	$69.88

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	59
2	Building area within 15% of this home	46
3	Built within 15 years of this home	43
4	Same building type	15
5	Same construction quality grade	14

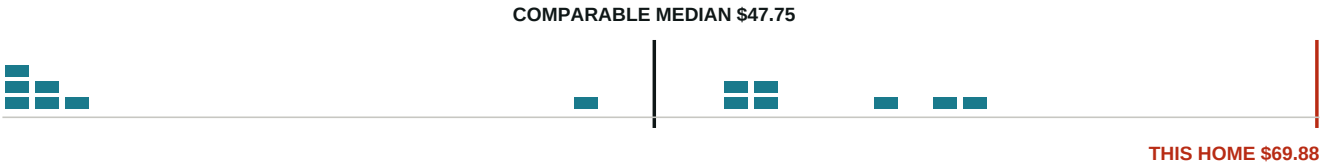
The comparable figure used is the median of all 14 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 14 properties 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	14
Lowest assessed	$26.06 per square foot
25th percentile	$27.62 per square foot
Median	$47.75 per square foot
75th percentile	$51.51 per square foot
Highest assessed	$58.60 per square foot
This home	$69.88 per square foot
Position	assessed above 14 of the 14 comparable properties, the 100th percentile



$26.06 per sq ft — 14 comparable properties by assessed value per square foot, one mark is one property — $69.88 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 14 comparables	$47.75
Building area of this home	4,834 sq ft
Median multiplied by building area	**$230,815**
Current total assessed value	$337,811
Difference, the reduction requested	**$106,996**

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 $106,996 in assessed value is worth roughly $22,694 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 14 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
14314200490000	1736 W WABANSIA AVE	4,758	2006	5	5	$123,991	$26.06
14314200500000	1734 W WABANSIA AVE	4,758	2006	5	5	$123,991	$26.06
14314170370000	1712 N WOLCOTT AVE	4,744	2006	4	5	$127,366	$26.85
14314250300000	1648 N WOLCOTT AVE	4,901	2022	5	5	$135,366	$27.62
14314170360000	1712 N WOLCOTT AVE	4,744	2006	4	5	$131,055	$27.63
14314250310000	1646 N WOLCOTT AVE	4,901	2022	5	5	$139,055	$28.37
14311060190000	2223 W BELDEN AVE 1	4,350	2006	5	4	$197,000	$45.29
14311200010000	2163 N OAKLEY AVE	4,302	2014	5	3	$216,000	$50.21
14314110470000	1801 N HONORE ST	4,376	2004	5	3	$222,182	$50.77
14314110510000	1827 N HONORE ST	4,384	2008	5	4	$223,573	$51.00
14314130190000	1801 N HERMITAGE AVE	4,120	2007	5	5	$212,934	$51.68
14314090520000	1838 N WOLCOTT AVE	4,284	2006	4	4	$236,909	$55.30
14314130490000	1855 N HERMITAGE AVE	4,244	2014	5	3	$242,000	$57.02
14314180550000	1745 N WOLCOTT AVE	4,683	2016	5	4	$274,445	$58.60
14313210740000	**1763 N WILMOT AVE**	**4,834**	**2015**	**5**	**6**	**$337,811**	**$69.88**

Median of all 14 comparables: $47.75 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77170, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 14 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.

14314200490000	14314200500000	14314170370000	14314250300000	14314170360000
14314250310000	14311060190000	14311200010000	14314110470000	14314110510000
14314130190000	14314090520000	14314130490000	14314180550000	

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.