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	14313230580000
Property address	2024 W WILLOW ST C
Township	West Chicago (77)
Assessor neighborhood	77170
Property class	295 Townhome, individually owned
Assessment stage	Certified value for 2026

ASSESSED NOW

$78,000

13.2% of the current assessed value.

COMPARABLES IMPLY

$67,693

Estimated tax effect about $2,186 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,307

SECTION 1

The argument in one paragraph

The Assessor values 78 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 $39.73 per square foot. This home is assessed at $45.77 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,704 square feet gives $67,693. 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	1,704 square feet
Land area	658 square feet
Year built	1998
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$78,000
Assessed value per square foot	$45.77

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	189
2	Building area within 15% of this home	109
3	Built within 15 years of this home	109
4	Same building type	79
5	Same construction quality grade	78

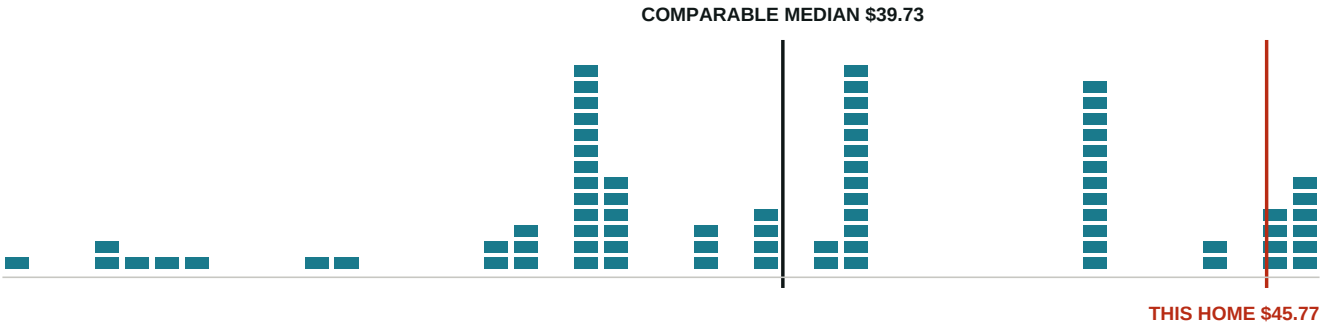
The comparable figure used is the median of all 78 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 78 properties 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	78
Lowest assessed	$29.97 per square foot
25th percentile	$37.43 per square foot
Median	$39.73 per square foot
75th percentile	$43.60 per square foot
Highest assessed	$46.44 per square foot
This home	$45.77 per square foot
Position	assessed above 68 of the 78 comparable properties, the 87th percentile



$29.97 per sq ft — 78 comparable properties by assessed value per square foot, one mark is one property — $46.44 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 78 comparables	$39.73
Building area of this home	1,704 sq ft
Median multiplied by building area	**$67,693**
Current total assessed value	$78,000
Difference, the reduction requested	**$10,307**

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 $10,307 in assessed value is worth roughly $2,186 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

78 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 78 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
14311360470000	2330 W ARMITAGE AVE E	1,797	1999	2	2	$56,000	$31.16
14311080390000	2319 N HAMILTON AVE 4	1,730	2003	3	2	$54,000	$31.21
14311360480000	2330 W ARMITAGE AVE F	1,797	1999	2	2	$61,000	$33.95
14311230410000	2045 W WEBSTER AVE	1,700	1998	3	2	$58,400	$34.35
14311360500000	2330 W ARMITAGE AVE H	1,847	1999	2	3	$67,000	$36.28
14311360460000	2330 W ARMITAGE AVE D	1,847	1999	2	3	$67,000	$36.28
14311230400000	2043 W WEBSTER AVE	1,700	1998	3	2	$62,000	$36.47
14311230390000	2041 W WEBSTER AVE	1,700	1998	3	2	$62,000	$36.47
14311230380000	2039 W WEBSTER AVE	1,700	1999	3	2	$62,042	$36.50
14311030520000	2308 W BELDEN AVE	1,586	2003	3	2	$59,000	$37.20
14311390510000	2001 N HOYNE AVE	1,790	1996	3	2	$67,000	$37.43
14311390560000	2011 N HOYNE AVE	1,790	1996	3	2	$67,000	$37.43
14311390530000	2005 N HOYNE AVE	1,790	1996	3	2	$67,000	$37.43
14311390550000	2009 N HOYNE AVE	1,790	1996	3	2	$67,000	$37.43
14311390540000	2007 N HOYNE AVE	1,790	1996	3	2	$67,000	$37.43
14311390610000	2052 W ARMITAGE AVE E	1,790	1996	3	1	$67,000	$37.43
14311390520000	2003 N HOYNE AVE	1,790	1996	3	2	$67,000	$37.43
14311390580000	2052 W ARMITAGE AVE B	1,790	1996	3	2	$67,000	$37.43
14311390600000	2052 W ARMITAGE AVE D	1,790	1996	3	2	$67,000	$37.43
14311390570000	2052 N HOYNE AVE A	1,790	1996	3	2	$67,000	$37.43
14311390590000	2052 W ARMITAGE AVE C	1,790	1996	3	2	$67,000	$37.43
14311390620000	2052 W ARMITAGE AVE F	1,790	1996	3	2	$67,000	$37.43
14311360490000	2330 W ARMITAGE AVE G	1,589	1999	2	2	$60,000	$37.76
14311360430000	2330 W ARMITAGE AVE A	1,589	1999	2	2	$60,000	$37.76
14311360510000	2330 W ARMITAGE AVE I	1,589	1999	2	2	$60,000	$37.76
14311360440000	2330 W ARMITAGE AVE B	1,589	1999	2	2	$60,000	$37.76
14311360520000	2330 W ARMITAGE AVE J	1,589	1999	2	2	$60,000	$37.76
14311360450000	2330 W ARMITAGE AVE C	1,589	1999	2	2	$60,000	$37.76
14313210400000	1801 N LEAVITT ST	1,852	2000	3	3	$71,471	$38.59
14313210470000	2147 W CHURCHILL ST	1,852	2000	3	3	$71,472	$38.59
14313210450000	1815 N LEAVITT ST	1,852	2000	3	3	$71,472	$38.59
14313230250000	1767 N HOYNE AVE H	1,754	1999	2	2	$71,000	$40.48
14313230330000	1767 W WILLOW ST M	1,754	1999	2	2	$71,000	$40.48
14313230290000	1767 N HOYNE AVE I	1,754	1999	2	2	$71,000	$40.48
14313230260000	1767 N HOYNE AVE F	1,754	1999	2	2	$71,000	$40.48
14313230760000	2008 W WILLOW ST A	1,754	1999	2	2	$71,000	$40.48
14313230750000	2008 W WILLOW ST B	1,754	1999	2	2	$71,000	$40.48
14313230210000	1767 N HOYNE AVE A	1,754	1999	2	2	$71,000	$40.48
14313230280000	1767 N HOYNE AVE H	1,754	1999	2	2	$71,000	$40.48
14313230350000	1767 N HOYNE AVE O	1,754	1999	2	2	$71,000	$40.48

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14313230340000	1767 W WILLOW ST N	1,754	1999	2	2	$71,000	$40.48
14313230300000	1767 N HOYNE AVE J	1,754	1999	2	2	$71,000	$40.48
14313230270000	1767 N HOYNE AVE G	1,754	1999	2	2	$71,001	$40.48
14313230220000	1767 N HOYNE AVE B	1,754	1999	2	2	$71,001	$40.48
14313230500000	2038 W WILLOW ST B	1,704	1999	2	3	$74,293	$43.60
14313230490000	2038 W WILLOW ST C	1,704	1999	2	3	$74,293	$43.60
14313230640000	2020 W WILLOW ST B	1,704	1998	2	3	$74,293	$43.60
14313230670000	2012 W WILLOW ST C	1,704	1998	2	3	$74,293	$43.60
14313230530000	2034 W WILLOW ST C	1,704	1999	2	3	$74,293	$43.60
14313230450000	2046 W WILLOW ST C	1,704	1999	2	3	$74,294	$43.60
14313230460000		1,704	1999	2	3	$74,294	$43.60
14313230540000		1,704	1998	2	3	$74,294	$43.60
14313230400000		1,704	1999	2	3	$74,294	$43.60
14313230630000		1,704	1998	2	3	$74,294	$43.60
14313230390000		1,704	1999	2	3	$78,000	$45.77
14313230680000		1,704	1999	2	3	$78,000	$45.77
14313230720000		1,704	1999	2	3	$78,000	$45.77
14313230710000		1,704	1999	2	3	$78,000	$45.77
14313230580000	**2024 W WILLOW ST C**	**1,704**	**1998**	**2**	**3**	**$78,000**	**$45.77**
14313210530000		1,852	2000	3	3	$86,000	$46.44
14313210520000		1,852	2000	3	3	$86,000	$46.44

Median of all 78 comparables: $39.73 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 78 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.

14311080380000	14311360470000	14311080390000	14311080370000	14311080400000
14311080410000	14311360480000	14311230410000	14311360500000	14311360460000
14311230400000	14311230390000	14311230380000	14311030520000	14311390510000
14311390560000	14311390530000	14311390550000	14311390540000	14311390610000
14311390520000	14311390580000	14311390600000	14311390570000	14311390590000
14311390620000	14311360490000	14311360430000	14311360510000	14311360440000
14311360520000	14311360450000	14313210400000	14313210470000	14313210450000
14313230410000	14313230590000	14313230440000	14313230620000	14313210380000
14313210370000	14313230250000	14313230330000	14313230290000	14313230260000
14313230760000	14313230750000	14313230210000	14313230280000	14313230350000
14313230340000	14313230300000	14313230270000	14313230220000	14313230500000
14313230490000	14313230640000	14313230670000	14313230530000	14313230450000
14313230460000	14313230540000	14313230400000	14313230630000	14313230430000
14313230610000	14313230600000	14313230420000	14313230390000	14313230680000
14313230720000	14313230710000	14313210530000	14313210520000	14313210410000
14313210490000	14313210480000	14313210440000		

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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