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	03021001250000
Property address	110 LILY LANE
Township	Wheeling (38)
Assessor neighborhood	38013
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$57,752	**$38,079**	**$19,673**

34.1% of the current assessed value.
Estimated tax effect about $4,173 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 52 other properties in assessor neighborhood 38013 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 $21.57 per square foot. This home is assessed at $32.72 per square foot, which is 52% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,765 square feet gives $38,079. 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	1,765 square feet
Land area	1,619 square feet
Year built	2025
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Slab
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$57,752
Assessed value per square foot	$32.72

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	230
2	Building area within 15% of this home	95
3	Built within 15 years of this home	58
4	Same building type	52
5	Same construction quality grade	52

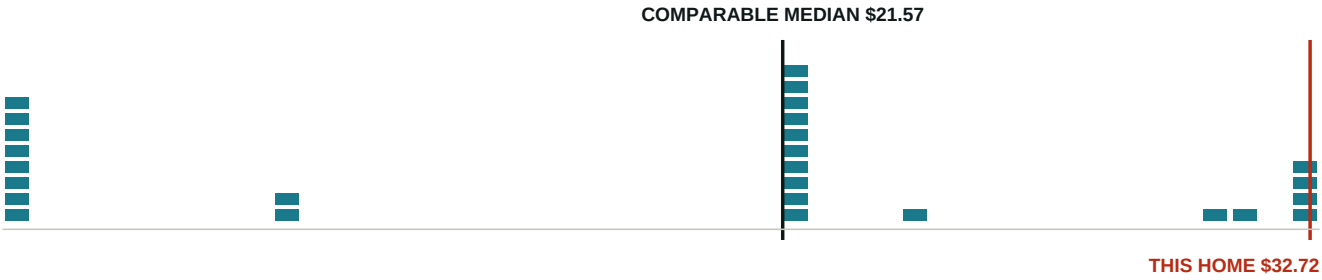
The comparable figure used is the median of all 52 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 52 properties 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	52
Lowest assessed	$5.08 per square foot
25th percentile	$5.50 per square foot
Median	$21.57 per square foot
75th percentile	$24.49 per square foot
Highest assessed	$32.92 per square foot
This home	$32.72 per square foot
Position	assessed above 48 of the 52 comparable properties, the 92nd percentile



$5.08 per sq ft — 52 comparable properties by assessed value per square foot, one mark is 2 properties — $32.92 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 52 comparables	$21.57
Building area of this home	1,765 sq ft
Median multiplied by building area	**$38,079**
Current total assessed value	$57,752
Difference, the reduction requested	**$19,673**

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 $19,673 in assessed value is worth roughly $4,173 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 52 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
03021001140000	140 VIOLET LANE	1,928	2026	3	2	$9,800	$5.08
03021001070000	230 VIOLET LANE	1,928	2026	3	2	$9,800	$5.08
03021001150000	130 VIOLET LANE	1,928	2026	3	2	$9,800	$5.08
03021001060000	240 VIOLET LANE	1,928	2026	3	2	$9,800	$5.08
03021001040000	260 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001170000	110 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001080000	220 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001120000	160 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001090000	210 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001160000	120 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001130000	150 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001050000	250 VIOLET LANE	1,765	2026	3	2	$9,550	$5.41
03021001100000	200 VIOLET LANE	1,765	2026	3	2	$9,700	$5.50
03021001110000	170 VIOLET LANE	1,765	2026	3	2	$9,700	$5.50
03021001180000	100 VIOLET LANE	1,765	2026	3	2	$9,700	$5.50
03021001030000	270 VIOLET LANE	1,765	2026	3	2	$9,700	$5.50
03021001290000	155 LILY LANE	1,765	2026	3	2	$19,682	$11.15
03021001280000	165 LILY LANE	1,765	2026	3	2	$19,682	$11.15
03021001270000	175 LILY LANE	1,765	2026	3	2	$19,811	$11.22
03022050060000	46 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050610000	71 LEGACY LN	1,715	2013	3	2	$37,000	$21.57
03022050550000	15 LEGACY LN	1,715	2013	3	2	$37,000	$21.57
03022050130000	86 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050290000	19 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050070000	48 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050380000	18 LEGACY LN	1,715	2013	3	2	$37,000	$21.57
03022050580000	87 LEGACY LN	1,715	2013	3	2	$37,000	$21.57
03022050390000	20 LEGACY LN	1,715	2013	3	2	$37,000	$21.57
03022050090000	64 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050640000	45 LEGACY LN	1,715	2013	3	2	$37,000	$21.57
03022050120000	84 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050110000	76 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050100000	72 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050020000	22 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050280000	21 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050030000	24 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050050000	38 NORTHFIELD TER	1,715	2010	3	2	$37,000	$21.57
03022050650000	43 LEGACY LN	1,715	2013	3	2	$37,000	$21.57
03022050600000	73 LEGACY LN	1,715	2013	3	3	$42,000	$24.49
03022050540000	17 LEGACY LN	1,715	2013	3	3	$42,000	$24.49

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03021001230000	130 LILY LANE	1,928	2025	3	2	$59,752	$30.99
03021001220000	140 LILY LANE	1,928	2025	3	2	$59,752	$30.99
03021001300000	145 LILY LANE	1,928	2026	3	2	$60,000	$31.12
03021001310000	135 LILY LANE	1,928	2026	3	2	$60,000	$31.12
03021001340000	105 LILY LANE	1,765	2026	3	2	$57,500	$32.58
03021001320000	125 LILY LANE	1,765	2026	3	2	$57,500	$32.58
03021001330000	115 LILY LANE	1,765	2026	3	2	$57,500	$32.58
03021001260000	100 LILY LANE	1,765	2025	3	2	$57,618	$32.64
03021001240000	120 LILY LANE	1,765	2025	3	2	$57,752	$32.72
03021001200000	160 LILY LANE	1,765	2025	3	2	$57,752	$32.72
03021001210000	150 LILY LANE	1,765	2025	3	2	$57,752	$32.72
03021001250000	**110 LILY LANE**	**1,765**	**2025**	**3**	**2**	**$57,752**	**$32.72**
03021001190000	170 LILY LANE	1,765	2025	3	2	$58,105	$32.92

Median of all 52 comparables: $21.57 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38013, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 52 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.

03021001140000	03021001070000	03021001150000	03021001060000	03021001040000
03021001170000	03021001080000	03021001120000	03021001090000	03021001160000
03021001130000	03021001050000	03021001100000	03021001110000	03021001180000
03021001030000	03021001290000	03021001280000	03021001270000	03022050060000
03022050610000	03022050550000	03022050130000	03022050290000	03022050070000
03022050380000	03022050580000	03022050390000	03022050090000	03022050640000
03022050120000	03022050110000	03022050100000	03022050020000	03022050280000
03022050030000	03022050050000	03022050650000	03022050600000	03022050540000
03021001230000	03021001220000	03021001300000	03021001310000	03021001340000
03021001320000	03021001330000	03021001260000	03021001240000	03021001200000
03021001210000	03021001190000			

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.