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	03033110240000
Property address	124 CHESTNUT LN
Township	Wheeling (38)
Assessor neighborhood	38013
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$36,000	**$30,867**	**$5,133**

14.3% of the current assessed value.
Estimated tax effect about $1,089 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 372 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 $23.89 per square foot. This home is assessed at $27.86 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,292 square feet gives $30,867. 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	1,292 square feet
Land area	7,200 square feet
Year built	1969
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	2

Total assessed value	$36,000
Assessed value per square foot	$27.86

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	644
2	Building area within 15% of this home	411
3	Built within 15 years of this home	376
4	Same building type	373
5	Same construction quality grade	372

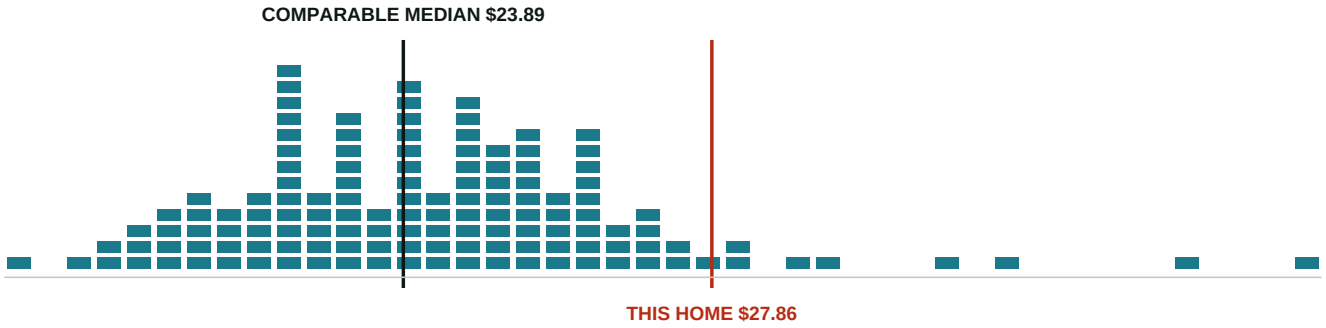
The comparable figure used is the median of all 372 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 372 properties 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	372
Lowest assessed	$18.75 per square foot
25th percentile	$22.34 per square foot
Median	$23.89 per square foot
75th percentile	$25.58 per square foot
Highest assessed	$35.71 per square foot
This home	$27.86 per square foot
Position	assessed above 355 of the 372 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 372 comparables	$23.89
Building area of this home	1,292 sq ft
Median multiplied by building area	**$30,867**
Current total assessed value	$36,000
Difference, the reduction requested	**$5,133**

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 $5,133 in assessed value is worth roughly $1,089 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

372 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 372 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
03024030170000	303 N 2ND ST	1,296	1969	3	1	$26,323	$20.31
03033090230000	111 CHESTNUT LN	1,292	1968	3	2	$26,687	$20.66
03033080050000	1012 KENILWORTH DR	1,299	1962	3	1	$27,615	$21.26
03033010720000	1076 VALLEY STREAM DR	1,299	1962	3	1	$28,000	$21.56
03092060270000	1400 PALM DR	1,299	1962	3	1	$28,000	$21.56
03033100040000	1037 KENILWORTH DR	1,299	1963	3	1	$28,255	$21.75
03101170130000	21 WILLOW TRL	1,299	1966	3	1	$28,395	$21.86
03092070250000		1,299	1963	3	1	$29,000	$22.32
03092070280000		1,299	1963	3	1	$29,000	$22.32
03092060040000		1,299	1962	3	1	$29,000	$22.32
03033080370000		1,299	1964	3	1	$29,000	$22.32
03033080230000		1,299	1964	3	1	$29,000	$22.32
03092050040000		1,299	1963	3	1	$29,000	$22.32
03092070100000		1,299	1963	3	1	$29,000	$22.32
03092070210000		1,299	1963	3	1	$29,000	$22.32
03033100020000		1,299	1963	3	1	$29,000	$22.32
03033100190000		1,299	1963	3	1	$29,000	$22.32
03092080050000		1,299	1962	3	1	$29,000	$22.32
03044020130000		1,299	1964	3	1	$29,000	$22.32
03101180180000		1,299	1964	3	1	$29,000	$22.32
03101160060000		1,299	1963	3	1	$29,000	$22.32
03101170080000		1,299	1966	3	1	$29,000	$22.32
03092070190000		1,299	1963	3	1	$29,000	$22.32
03101170170000		1,299	1965	3	1	$29,000	$22.32
03033100120000		1,299	1963	3	1	$29,000	$22.32
03033080310000		1,299	1963	3	1	$29,000	$22.32
03033020050000		1,299	1962	3	2	$29,000	$22.32
03092060130000		1,299	1962	3	1	$29,001	$22.33
03033080280000		1,299	1963	3	1	$29,001	$22.33
03044010210000		1,299	1964	3	1	$29,001	$22.33
03092050080000		1,299	1963	3	1	$29,083	$22.39
03033020160000		1,295	1962	3	1	$29,000	$22.39
03033030360000		1,295	1962	3	1	$29,000	$22.39
03033030260000		1,295	1961	3	1	$29,000	$22.39
03033050220000		1,294	1961	3	1	$29,000	$22.41
03033060210000		1,299	1966	3	1	$29,291	$22.55
03101180040000		1,299	1963	3	1	$30,000	$23.09
03092070120000		1,299	1963	3	1	$30,000	$23.09
03033060140000		1,299	1968	3	1	$30,000	$23.09
03092070230000		1,299	1963	3	1	$30,000	$23.09

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03044010050000		1,299	1964	3	1	$30,000	$23.09
03092070300000		1,299	1963	3	1	$30,000	$23.09
03092060210000		1,299	1963	3	1	$30,000	$23.09
03092070010000		1,299	1962	3	1	$30,000	$23.09
03033030490000		1,299	1962	3	1	$30,000	$23.09
03092040040000		1,299	1962	3	1	$30,000	$23.09
03101180080000		1,299	1964	3	1	$30,000	$23.09
03033060320000		1,299	1961	3	1	$30,000	$23.09
03033010370000		1,299	1963	3	1	$30,000	$23.09
03101160020000		1,299	1963	3	1	$30,000	$23.09
03033060120000		1,299	1962	3	1	$30,001	$23.10
03101180200000		1,299	1965	3	1	$30,053	$23.14
03033080040000		1,291	1962	3	1	$30,000	$23.24
03092070020000		1,299	1963	3	1	$31,000	$23.86
03024030160000		1,296	1968	3	1	$31,000	$23.92
03021060040000		1,292	1980	3	2	$32,001	$24.77
03021070040000		1,289	1980	3	2	$32,001	$24.83
03044040250000		1,287	1970	3	2	$32,000	$24.86
03033090250000		1,292	1968	3	1	$33,000	$25.54
03021030050000		1,292	1980	3	2	$33,000	$25.54
03033110240000	**124 CHESTNUT LN**	**1,292**	**1969**	**3**	**1**	**$36,000**	**$27.86**

Median of all 372 comparables: $23.89 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 372 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.

03101140110000	03033070050000	03092070170000	03033050210000	03033070090000
03033040210000	03033040140000	03033070120000	03033090240000	03024030170000
03033040310000	03033040250000	03033030100000	03033030190000	03033020170000
03033050020000	03033090230000	03033040330000	03024030020000	03033030080000
03033040270000	03033100100000	03033020090000	03092030100000	03033050030000
03033050110000	03033050040000	03033070270000	03092050030000	03033070240000
03033050050000	03033070220000	03033080050000	03033050090000	03033030280000
03033020060000	03033030040000	03033050230000	03092030180000	03022010090000
03024090020000	03033030230000	03092030210000	03033030320000	03033060360000
03033010720000	03092060270000	03023110010000	03044020200000	03033100040000
03033090080000	03033010180000	03033070130000	03033070140000	03101170130000
03092050400000	03033040090000	03033030140000	03033010140000	03033020110000
03033040240000	03033080120000	03101180030000	03024030190000	03044060130000
03033030090000	03092070200000	03044030050000	03044020040000	03092030200000
03092070250000	03092070280000	03092060040000	03033080370000	03033080230000
03092050040000	03092070100000	03092070210000	03033100020000	03033100190000
03092080050000	03044020130000	03101180180000	03101160060000	03101170080000
03092070190000	03101170170000	03033100120000	03033080310000	03033020050000
03092060130000	03033080280000	03044010210000	03044020060000	03101020250000
03033110010000	03092050080000	03033020160000	03033030360000	03033030260000
03033070060000	03033050220000	03033040080000	03092090190000	03033070110000
03033060210000	03033050150000	03033040120000	03092090070000	03033030240000
03033030340000	03033020120000	03092090330000	03092070220000	03031010230000
03033050160000	03033050180000	03024020070000	03033050010000	03101160220000
03033010320000	03033060060000	03101140100000	03101180220000	03024070080000
03033010750000	03033020360000	03101180040000	03092070120000	03033060140000
03092070230000	03044010050000	03092070300000	03092060210000	03092070010000
03033030490000	03092040040000	03101180080000	03033060320000	03033010370000
03101160020000	03033060120000	03101180200000	03044010120000	03092070290000
03023060110000	03033080040000	03024070060000	03092040080000	03092090120000
03092090110000	03101180070000	03033030110000	03023020120000	03044040270000
03092090180000	03033040230000	03101180110000	03033040320000	03092030170000
03033070230000	03101160200000	03033080290000	03044060370000	03092070020000
03092060240000	03092060020000	03101160120000	03033080210000	03033020340000
03092060260000	03033010280000	03101160080000	03033060270000	03092060090000
03101170150000	03033010200000	03101170020000	03101180020000	03092050010000
03092050060000	03092070070000	03101170270000	03033100090000	03101020240000
03033110310000	03033050080000	03024030160000	03033070170000	03033070080000
03033080380000	03044060250000	03033110200000	03101180280000	03101180130000
03033010250000	03044060280000	03044060290000	03033090260000	03033010170000
03033050170000	03033110230000	03033050250000	03023030020000	03033010730000
03044050110000	03044020180000	03044020090000	03044030080000	03044040090000
03024030110000	03092060150000	03101170110000	03101170040000	03044020140000
03092090200000	03101130060000	03092060140000	03033100130000	03092070060000
03092070030000	03101170180000	03101180050000	03033100180000	03033080130000

03033010610000	03033080150000	03033100110000	03033010780000	03033080330000
03021060040000	03101130200000	03021070040000	03044050350000	03033070190000
03033070160000	03033070180000	03033070200000	03101180270000	03044040250000
03044050130000	03044040050000	03044060230000	03044060120000	03033040030000
03101020180000	03033030310000	03092050110000	03024020200000	03024020190000
03033070260000	03033040170000	03021070010000	03044060300000	03101160250000
03033100160000	03033110260000	03044010080000	03101020110000	03044050020000
03101020270000	03101020300000	03044020210000	03044040260000	03101180150000
03101180010000	03092050260000	03033110300000	03044030070000	03044020160000
03044020030000	03101130120000	03092030230000	03033090250000	03021030050000
03033020100000	03101160030000	03092070110000	03033100050000	03092070260000
03101180090000	03044010220000	03092050050000	03092070150000	03033010800000
03033010700000	03033090280000	03101020340000	03014020080000	03033010760000
03033060090000	03033060260000	03101170260000	03033060420000	03033070150000
03101170140000	03041010090000	03101160240000	03092060120000	03033030180000
03033090160000	03044050150000	03033110050000	03044040230000	03092050310000
03021040020000	03033080220000	03101160050000	03044030030000	03044020190000
03044040020000	03014020060000	03092090340000	03044010200000	03092040010000
03044030040000	03044020220000	03021040040000	03092060200000	03092090030000
03033080360000	03101170090000	03101160090000	03101180190000	03033080070000
03092090320000	03101140040000	03092090360000	03101150140000	03101020130000
03092050070000	03033030150000	03092080040000	03033110100000	03092080030000
03101180120000	03033090290000	03092090250000	03044010110000	03033110290000
03033090220000	03092080010000	03092080090000	03101180060000	03033090150000
03101160160000	03044030060000	03092040030000	03024090030000	03092060250000
03101170030000	03044060050000	03033070210000	03044010180000	03033110020000
03101150050000	03044020230000	03044060090000	03033080180000	03033010630000
03092050130000	03033060200000	03044030020000	03044010140000	03033030250000
03033020180000	03101170210000	03092070080000	03101160300000	03012040030000
03092060030000	03033040050000			

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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