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	03043040010000
Property address	377 GREGG LN
Township	Wheeling (38)
Assessor neighborhood	38012
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$32,000	**$27,734**	**$4,266**

13.3% of the current assessed value.
Estimated tax effect about $905 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 337 other properties in assessor neighborhood 38012 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 $32.10 per square foot. This home is assessed at $37.04 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 864 square feet gives $27,734. 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	864 square feet
Land area	8,800 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$37.04

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	364
2	Building area within 15% of this home	347
3	Built within 15 years of this home	347
4	Same building type	338
5	Same construction quality grade	337

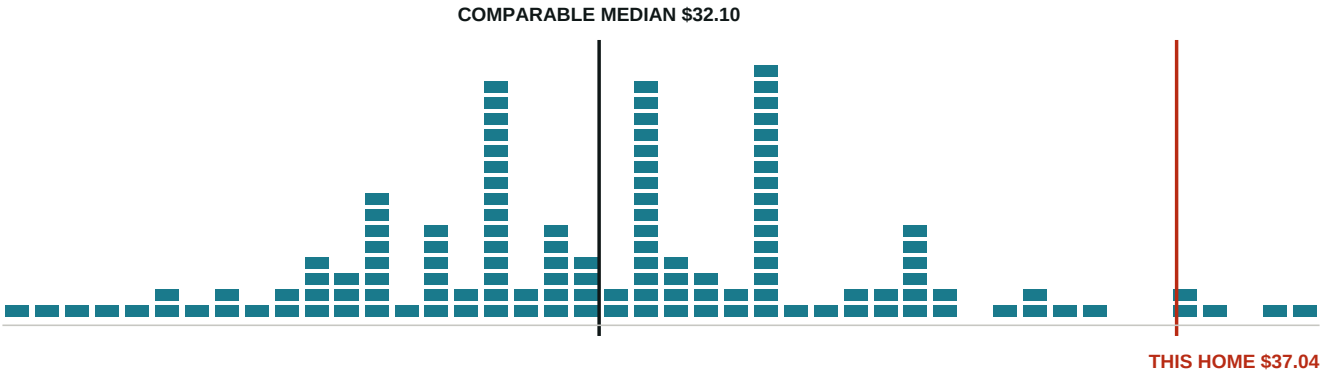
The comparable figure used is the median of all 337 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 337 properties 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	337
Lowest assessed	$27.00 per square foot
25th percentile	$30.80 per square foot
Median	$32.10 per square foot
75th percentile	$33.56 per square foot
Highest assessed	$38.26 per square foot
This home	$37.04 per square foot
Position	assessed above 331 of the 337 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 337 comparables	$32.10
Building area of this home	864 sq ft
Median multiplied by building area	**$27,734**
Current total assessed value	$32,000
Difference, the reduction requested	**$4,266**

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 $4,266 in assessed value is worth roughly $905 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

337 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 337 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
03041080350000	320 BUFFALO GROVE RD	864	1958	3	1	$25,000	$28.94
03041080340000	308 BUFFALO GROVE RD	864	1958	3	1	$25,000	$28.94
03041080360000	330 BUFFALO GROVE RD	864	1959	3	1	$25,370	$29.36
03052030400000	324 HIAWATHA DR	864	1959	3	1	$25,670	$29.71
03043030140000	475 GLENDALE RD	864	1960	3	1	$25,835	$29.90
03041080180000	281 NAVAJO TRL	864	1960	2	1	$25,872	$29.94
03052010320000	216 RAUPP BLVD	864	1960	3	1	$25,878	$29.95
03041060060000	251 ST. MARY'S PKWY	864	1958	3	1	$25,881	$29.95
03041100110000	119 GLENDALE RD	864	1959	3	1	$25,943	$30.03
03052030310000	355 ROSEWOOD AVE	864	1959	3	1	$26,000	$30.09
03041110120000	433 RAUPP BLVD	864	1960	3	1	$26,000	$30.09
03041100180000	194 BERNARD DR	864	1959	3	1	$26,000	$30.09
03052010060000	121 MARY LU LN	864	1958	3	1	$26,000	$30.09
03041080260000	28 BERNARD DR	864	1958	3	1	$26,000	$30.09
03041080270000	236 BUFFALO GROVE RD	864	1958	3	1	$26,000	$30.09
03041080300000	268 BUFFALO GROVE RD	864	1958	3	1	$26,000	$30.09
03041080320000	288 BUFFALO GROVE RD	864	1958	3	1	$26,000	$30.09
03052030350000	276 HIAWATHA DR	864	1959	2	1	$26,000	$30.09
03052010230000	400 ST. MARY'S PKWY	864	1958	2	1	$26,000	$30.09
03041080330000	298 BUFFALO GROVE RD	864	1958	3	1	$26,000	$30.09
03052010070000	131 MARY LU LN	864	1958	3	1	$26,000	$30.09
03052010170000	446 ST. MARY'S PKWY	864	1958	3	1	$26,000	$30.09
03043040080000	435 GREGG LN	864	1960	3	1	$26,001	$30.09
03041090330000		864	1961	3	1	$26,258	$30.39
03043030130000		864	1960	3	1	$26,321	$30.46
03041110090000		864	1963	3	1	$26,543	$30.72
03043030300000		864	1961	3	1	$26,612	$30.80
03052030240000		864	1960	3	1	$26,802	$31.02
03043040270000		864	1960	2	1	$26,802	$31.02
03043040060000		864	1960	3	1	$26,817	$31.04
03043030150000		864	1960	3	1	$27,000	$31.25
03043030320000		864	1960	3	1	$27,000	$31.25
03052010360000		864	1958	3	1	$27,000	$31.25
03052030070000		864	1960	3	1	$27,000	$31.25
03052030300000		864	1959	2	1	$27,000	$31.25
03041100260000		864	1959	3	1	$27,000	$31.25
03043070110000		864	1960	3	1	$27,000	$31.25
03052010080000		864	1958	2	1	$27,000	$31.25
03041080370000		864	1958	3	1	$27,000	$31.25
03041100100000		864	1959	3	1	$27,000	$31.25

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03041080240000		864	1958	3	1	$27,000	$31.25
03043040120000		864	1960	3	1	$27,000	$31.25
03041100040000		864	1959	3	1	$27,000	$31.25
03052010160000		864	1958	3	1	$27,000	$31.25
03041080010000		864	1957	3	1	$27,000	$31.25
03043030340000		864	1960	3	1	$27,000	$31.25
03052030160000		864	1958	3	1	$27,000	$31.25
03052030430000		864	1959	2	1	$27,000	$31.25
03052040040000		864	1961	2	1	$27,000	$31.25
03041060120000		864	1958	3	1	$27,000	$31.25
03041110140000		864	1960	3	2	$27,000	$31.25
03041090350000		864	1958	3	1	$27,000	$31.25
03041040360000		864	1957	3	1	$27,000	$31.25
03041060250000		864	1958	3	1	$27,000	$31.25
03041060180000		864	1958	3	1	$27,000	$31.25
03041060200000		864	1961	2	1	$27,000	$31.25
03041100060000		864	1959	3	1	$27,000	$31.25
03052010180000		864	1958	3	1	$27,000	$31.25
03041080310000		864	1958	3	1	$27,000	$31.25
03041100120000		864	1959	3	1	$27,000	$31.25
03043040010000	**377 GREGG LN**	**864**	**1961**	**3**	**1**	**$32,000**	**$37.04**

Median of all 337 comparables: $32.10 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 337 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.

03052100200000	03052060150000	03052100240000	03052050090000	03054100110000
03041080100000	03052030520000	03052060170000	03052060090000	03052050190000
03052060140000	03052050130000	03052060160000	03052090020000	03052100160000
03052010250000	03041080350000	03041080340000	03052070090000	03043030070000
03041080360000	03052060060000	03043040100000	03052120190000	03052040120000
03041110030000	03052080070000	03052090080000	03041110010000	03041110220000
03052080060000	03052050030000	03052030400000	03043090080000	03041090380000
03043030140000	03043030100000	03041080180000	03052010320000	03041060060000
03052070190000	03041100110000	03052070070000	03052030310000	03041110120000
03041100180000	03052010060000	03041080260000	03041080270000	03041080300000
03041080320000	03052030350000	03052010230000	03041080330000	03052010070000
03052010170000	03043040080000	03052070170000	03052070130000	03052070200000
03052070010000	03052050160000	03052050290000	03052120050000	03052030110000
03052030370000	03041090330000	03043030130000	03052130150000	03043050180000
03052060050000	03052040220000	03052050150000	03052050140000	03041110040000
03052060110000	03052050020000	03052080090000	03052050180000	03052050280000
03052050070000	03041110090000	03054120100000	03054120050000	03052120220000
03043030300000	03041070230000	03052030240000	03043040270000	03043040060000
03052120210000	03052070140000	03052070180000	03052070060000	03052070150000
03052070210000	03052070160000	03043030150000	03043030320000	03052010360000
03052030070000	03052030300000	03041100260000	03043070110000	03052010080000
03041080370000	03041100100000	03041080240000	03043040120000	03041100040000
03052010160000	03041080010000	03043030340000	03052030160000	03052030430000
03052040040000	03041060120000	03041110140000	03041090350000	03041040360000
03041060250000	03041060180000	03041060200000	03041040080000	03041100060000
03052010180000	03041080310000	03041100120000	03052040080000	03041080280000
03052010310000	03043030240000	03043030210000	03043030220000	03043030230000
03041110180000	03052090030000	03052050270000	03052050210000	03043071000000
03052030210000	03052060200000	03052030200000	03052040100000	03052050230000
03052050250000	03052060070000	03041110150000	03052050120000	03052060020000
03052060040000	03052060180000	03052030490000	03052030470000	03052080130000
03052050100000	03052080030000	03052060130000	03054120190000	03041060280000
03043030280000	03041090110000	03041090300000	03043050020000	03041090170000
03041060340000	03041070190000	03043070150000	03041060030000	03041090040000
03041100170000	03052010110000	03052070120000	03052030260000	03041090200000
03041090270000	03043040090000	03052010140000	03043070040000	03043030260000
03041090410000	03043030050000	03052030170000	03041060140000	03052010200000
03041090030000	03041100240000	03052040030000	03043030190000	03052040070000
03043070010000	03041090390000	03041070160000	03041090190000	03041060130000
03041060150000	03041100230000	03052030360000	03041100270000	03041110230000
03041110270000	03041060050000	03041110130000	03041090280000	03043030370000
03043070120000	03043070050000	03041100190000	03043040130000	03052010220000
03041080210000	03052030280000	03041080250000	03052030100000	03052080140000
03052110190000	03043090100000	03043030030000	03052030480000	03041090070000
03052050010000	03052040090000	03052040110000	03041110280000	03052050050000

03052050040000	03052030220000	03043070850000	03054130350000	03054130380000
03043070880000	03054130330000	03054130420000	03054130050000	03041090370000
03041090120000	03043030180000	03052130050000	03041090320000	03041060190000
03041090230000	03041060300000	03043030090000	03041090090000	03043040030000
03052010280000	03052040010000	03041060160000	03041060210000	03043030060000
03043030270000	03043030010000	03052040020000	03041070150000	03041090010000
03041060170000	03041090060000	03041090360000	03052030390000	03052030320000
03041110160000	03043070140000	03041100130000	03041110100000	03043070070000
03043070130000	03052030330000	03041100090000	03052030130000	03052030380000
03043030290000	03041090250000	03041060260000	03041060090000	03041070210000
03041100030000	03041100200000	03041100220000	03052030270000	03043040250000
03041080150000	03041110170000	03052030250000	03052040200000	03041100020000
03052030420000	03041090260000	03043040210000	03041090290000	03043050070000
03041110250000	03043070820000	03054130090000	03054130270000	03054130300000
03043070950000	03043070930000	03041090130000	03052130030000	03054130240000
03043070180000	03052040180000	03041040310000	03041110200000	03041090310000
03041060110000	03041100250000	03041090220000	03052040170000	03041060220000
03041080170000	03041060080000	03041100010000	03041070170000	03041090240000
03041060310000	03043040150000	03041090100000	03052110040000	03043050120000
03043040020000	03043040180000	03043000060000	03052120140000	03043070100000
03041110110000	03041090020000	03043030200000	03041090140000	03043040230000
03052150270000	03052030340000	03052030410000	03041070200000	03052110020000
03043070190000	03041080140000			

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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