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	03043070810000
Property address	222 GOLFVIEW TER
Township	Wheeling (38)
Assessor neighborhood	38012
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$37,000	**$33,296**	**$3,704**

10.0% of the current assessed value.
Estimated tax effect about $786 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 295 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 $26.45 per square foot. This home is assessed at $29.39 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,259 square feet gives $33,296. 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	1,259 square feet
Land area	11,138 square feet
Year built	1966
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$29.39

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	497
2	Building area within 15% of this home	302
3	Built within 15 years of this home	301
4	Same building type	295
5	Same construction quality grade	295

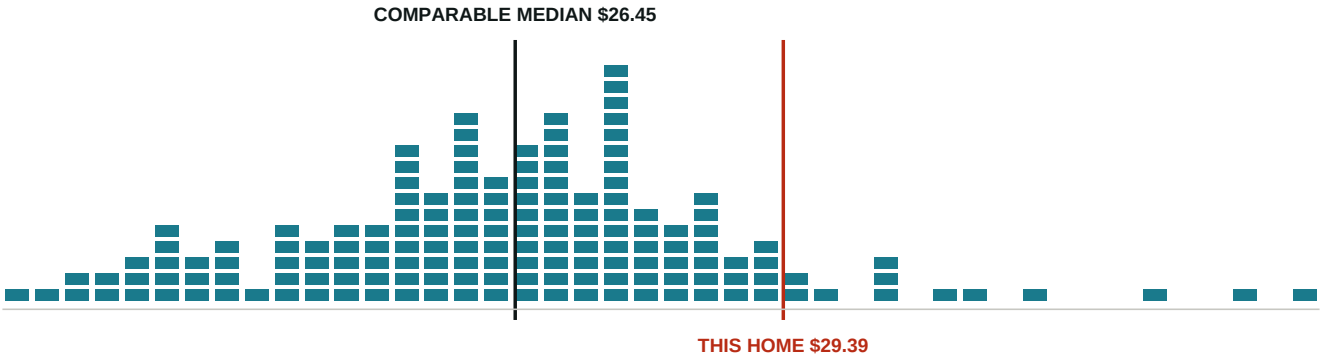
The comparable figure used is the median of all 295 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 295 properties 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	295
Lowest assessed	$20.82 per square foot
25th percentile	$25.07 per square foot
Median	$26.45 per square foot
75th percentile	$27.70 per square foot
Highest assessed	$35.27 per square foot
This home	$29.39 per square foot
Position	assessed above 277 of the 295 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 295 comparables	$26.45
Building area of this home	1,259 sq ft
Median multiplied by building area	**$33,296**
Current total assessed value	$37,000
Difference, the reduction requested	**$3,704**

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 $3,704 in assessed value is worth roughly $786 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

295 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 295 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
03041090150000	139 FOREST PL	1,264	1958	3	1	$28,101	$22.23
03043071090000	500 S BUFFALO GROVE RD	1,296	1966	3	1	$29,000	$22.38
03043070500000	450 S BUFFALO GROVE RD	1,256	1964	3	1	$28,228	$22.47
03041090340000	154 GLENDALE RD	1,284	1965	3	1	$28,955	$22.55
03043070920000	651 RAUPP BLVD	1,259	1967	3	1	$28,438	$22.59
03054130440000	764 GOLFVIEW TER	1,259	1966	3	1	$28,560	$22.68
03052130210000	10 ARBOR CT	1,272	1964	3	1	$28,917	$22.73
03052130200000	9 ARBOR CT	1,300	1964	3	1	$30,242	$23.26
03052030290000	337 ROSEWOOD AVE	1,264	1959	3	1	$30,000	$23.73
03041040350000	27 CRESTVIEW TER	1,238	1968	3	1	$29,602	$23.91
03041100210000	164 BERNARD DR	1,296	1959	5	2	$31,000	$23.92
03052040060000	236 LINCOLN TER	1,224	1961	4	2	$29,490	$24.09
03052080150000	418 HIAWATHA DR	1,242	1960	3	1	$30,000	$24.15
03054100310000	10 MOHAWK CT	1,280	1967	3	1	$31,000	$24.22
03052010120000	486 ST. MARY'S PKWY	1,228	1958	3	1	$30,000	$24.43
03052130300000	303 CHERRYWOOD RD	1,263	1967	3	1	$31,000	$24.54
03052010330000		1,221	1958	3	1	$30,000	$24.57
03052030230000		1,255	1960	2	1	$31,000	$24.70
03054100100000		1,280	1966	3	1	$32,000	$25.00
03052120160000		1,279	1964	3	1	$32,000	$25.02
03052160170000		1,278	1965	3	1	$32,000	$25.04
03043070740000		1,236	1967	3	1	$31,000	$25.08
03052010190000		1,275	1958	3	2	$32,000	$25.10
03041080090000		1,225	1972	3	1	$31,001	$25.31
03041040280000		1,264	1957	3	1	$32,000	$25.32
03052120030000		1,264	1965	3	1	$32,000	$25.32
03054100300000		1,232	1965	3	2	$31,206	$25.33
03052060010000		1,263	1959	3	1	$32,000	$25.34
03041110080000		1,222	1961	3	1	$31,000	$25.37
03041060230000		1,260	1957	3	1	$32,000	$25.40
03041070180000		1,220	1958	3	1	$31,000	$25.41
03052070080000		1,296	1959	2	1	$33,000	$25.46
03052010130000		1,240	1953	3	1	$32,000	$25.81
03052140270000		1,278	1965	3	1	$33,000	$25.82
03054020150000		1,278	1966	3	1	$33,000	$25.82
03052160140000		1,278	1966	3	1	$33,000	$25.82
03052160290000		1,278	1966	3	1	$33,000	$25.82
03052160090000		1,278	1965	3	1	$33,001	$25.82
03052130170000		1,300	1964	3	1	$33,591	$25.84
03043070680000		1,236	1967	3	1	$32,000	$25.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03043090060000		1,271	1969	3	2	$33,033	$25.99
03052140200000		1,225	1969	3	1	$32,000	$26.12
03052040190000		1,224	1960	3	1	$32,000	$26.14
03043071050000		1,222	1966	3	1	$32,000	$26.19
03043070600000		1,260	1967	3	1	$33,000	$26.19
03043070090000		1,256	1960	3	1	$33,000	$26.27
03043071140000		1,236	1966	3	1	$33,000	$26.70
03054100190000		1,236	1966	3	1	$33,000	$26.70
03043070620000		1,236	1966	3	1	$33,000	$26.70
03041040340000		1,236	1965	3	1	$33,001	$26.70
03054040080000		1,278	1966	3	1	$34,158	$26.73
03052150210000		1,278	1965	3	1	$34,704	$27.15
03043070760000		1,286	1967	3	2	$36,000	$27.99
03043070980000		1,259	1968	3	1	$36,000	$28.59
03043070750000		1,286	1968	3	2	$37,000	$28.77
03052100080000		1,281	1964	3	1	$37,000	$28.88
03054100360000		1,272	1969	3	1	$37,000	$29.09
03052030150000		1,295	1958	3	1	$38,000	$29.34
03043070810000	**222 GOLFVIEW TER**	**1,259**	**1966**	**4**	**2**	**$37,000**	**$29.39**
03054040070000		1,244	1967	3	1	$38,000	$30.55
03052150250000		1,278	1966	3	2	$44,000	$34.43

Median of all 295 comparables: $26.45 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 295 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.

03052050110000	03052030090000	03052140060000	03054070120000	03052040050000
03041040380000	03041090160000	03052060080000	03043070030000	03052090010000
03052070050000	03041090150000	03041090400000	03043071090000	03041040150000
03043070500000	03041090340000	03054040130000	03043070080000	03043070920000
03041100300000	03054130440000	03052130210000	03052150310000	03043070580000
03054060060000	03052130120000	03052030060000	03043050230000	03041050220000
03052110340000	03054060090000	03052040140000	03052080100000	03052130200000
03052160320000	03043040040000	03052030290000	03041100150000	03041090430000
03041040350000	03041100210000	03043090070000	03041040300000	03054120410000
03043090020000	03052040060000	03041040190000	03054100380000	03052080150000
03054100310000	03054040100000	03043030020000	03052120090000	03052120230000
03052010120000	03041070120000	03052070100000	03052130300000	03052160250000
03041040370000	03052010330000	03052160390000	03054040210000	03052030230000
03054020030000	03052120280000	03052150060000	03052010090000	03052010150000
03054100100000	03052120160000	03052160170000	03052140190000	03043070740000
03052010190000	03054100040000	03054130020000	03054120460000	03054120380000
03052010350000	03052050170000	03041080090000	03043090090000	03041040280000
03052120030000	03043030080000	03052120120000	03054100300000	03052060010000
03041110080000	03054040020000	03041060230000	03041070180000	03052090060000
03043060150000	03052070080000	03043071110000	03052010100000	03052010210000
03043070780000	03041110190000	03052160100000	03052160210000	03054070020000
03054040030000	03052090070000	03052010300000	03054120090000	03052160530000
03052010130000	03052050200000	03043030310000	03052140270000	03054020150000
03052160140000	03052160290000	03052160090000	03052130170000	03043070680000
03052070030000	03054120070000	03054130060000	03041110060000	03043090060000
03052160020000	03052140130000	03041040180000	03052160230000	03054060010000
03052140200000	03052160110000	03052040190000	03054060050000	03052050060000
03043071050000	03043070600000	03054070080000	03054070060000	03041080230000
03043070090000	03043070440000	03043060180000	03054120240000	03052160310000
03054070030000	03052150180000	03052150110000	03052150260000	03054020170000
03054070070000	03054100130000	03052050220000	03052160260000	03043070640000
03043080050000	03054060040000	03043071140000	03054100190000	03043070620000
03041040340000	03054100080000	03043050110000	03054040080000	03052060190000
03043070390000	03052010260000	03054120180000	03052120320000	03052160220000
03054130040000	03052160380000	03052160340000	03052160410000	03054070050000
03041040060000	03052130260000	03054060110000	03052160330000	03054040050000
03052150050000	03054100140000	03054060020000	03043070800000	03043070730000
03041060040000	03054020120000	03054040060000	03054060150000	03052160360000
03043040200000	03041070240000	03041080220000	03041100310000	03052150210000
03043070380000	03052060120000	03054130210000	03041050140000	03052150200000
03052130140000	03043070590000	03054020040000	03052130110000	03041040200000
03054100120000	03052140250000	03043060030000	03052030140000	03052160430000
03054070130000	03052080040000	03052120130000	03052120150000	03054020070000
03052160160000	03054020080000	03052130280000	03054020110000	03052110170000
03052100120000	03052100270000	03052110280000	03054120020000	03043090040000

03054120130000	03054120210000	03054120120000	03054120250000	03054120200000
03041040070000	03052160510000	03054070110000	03054120330000	03052150240000
03052130040000	03052160450000	03054070100000	03052160440000	03043070760000
03052160010000	03041100160000	03054040220000	03054060130000	03041080190000
03052150040000	03054100090000	03054100330000	03052150280000	03052120170000
03054120270000	03052160470000	03052150170000	03052060030000	03052140220000
03054120040000	03054130170000	03054020010000	03052160240000	03054040190000
03054020100000	03043070980000	03052130090000	03043070750000	03054020060000
03052140280000	03054060080000	03052100080000	03041050190000	03054130360000
03052130100000	03054100360000	03052140290000	03052160040000	03052070110000
03054020160000	03052030150000	03052160420000	03052150230000	03052150140000
03052160080000	03054130140000	03041080120000	03052150190000	03052130190000
03054040070000	03052130240000	03052130350000	03041100070000	03043070060000
03052160190000	03052150120000	03054120150000	03052150250000	03052140310000

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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