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	03054030150000
Property address	1 RED OAK CT
Township	Wheeling (38)
Assessor neighborhood	38027
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$39,000	**$31,471**	**$7,529**

19.3% of the current assessed value.
Estimated tax effect about $1,597 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 31 other properties in assessor neighborhood 38027 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 $28.10 per square foot. This home is assessed at $34.82 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,120 square feet gives $31,471. 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	1,120 square feet
Land area	7,408 square feet
Year built	1966
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$39,000
Assessed value per square foot	$34.82

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	66
2	Building area within 15% of this home	33
3	Built within 15 years of this home	32
4	Same building type	31
5	Same construction quality grade	31

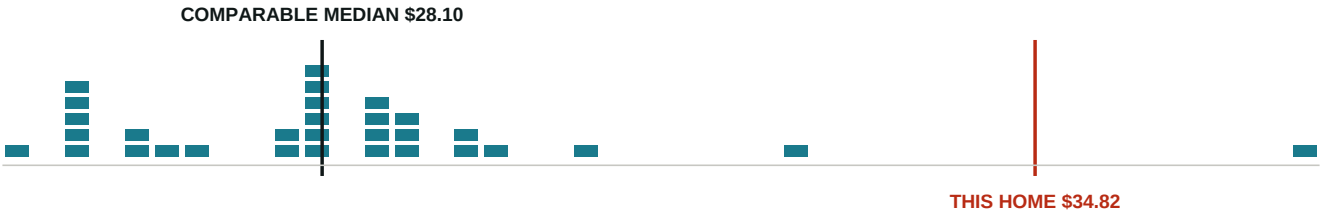
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$25.08 per square foot
25th percentile	$26.55 per square foot
Median	$28.10 per square foot
75th percentile	$28.89 per square foot
Highest assessed	$37.50 per square foot
This home	$34.82 per square foot
Position	assessed above 30 of the 31 comparable properties, the 97th percentile



$25.08 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $37.50 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$28.10
Building area of this home	1,120 sq ft
Median multiplied by building area	**$31,471**
Current total assessed value	$39,000
Difference, the reduction requested	**$7,529**

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 $7,529 in assessed value is worth roughly $1,597 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 31 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
03054080110000	494 PATTON DR	1,248	1963	3	1	$31,306	$25.08
03054050140000	577 HAWTHORN RD	1,231	1966	3	1	$31,662	$25.72
03054080040000	402 STILLWELL DR	1,288	1966	3	1	$33,222	$25.79
03054030310000	523 BERNARD DR	1,278	1966	3	1	$33,000	$25.82
03054030080000	646 HAWTHORN RD	1,278	1966	3	1	$33,000	$25.82
03054030300000	535 BERNARD DR	1,278	1965	4	1	$33,001	$25.82
03054050020000	665 THORNWOOD DR	1,145	1968	3	1	$30,165	$26.34
03054050080000	605 THORNWOOD DR	1,145	1967	4	1	$30,333	$26.49
03054030010000	570 HAWTHORN RD	1,120	1965	3	1	$29,810	$26.62
03313010260000	4010 WILKE RD	1,257	1969	2	1	$34,000	$27.05
03054050100000	585 THORNWOOD DR	1,157	1967	3	1	$32,000	$27.66
03054030260000	583 BERNARD DR	1,120	1966	3	1	$31,121	$27.79
03054050120000	565 THORNWOOD DR	1,145	1970	3	1	$32,000	$27.95
03054140040000	784 PATTON DR	1,212	1971	3	1	$34,001	$28.05
03054030110000	657 ELMWOOD DR	1,120	1966	3	1	$31,462	$28.09
03054030130000	639 ELMWOOD DR	1,210	1966	3	1	$34,000	$28.10
03054030090000	529 WHITE PINE RD	1,278	1965	4	1	$36,000	$28.17
03054030250000	589 ELMWOOD DR	1,278	1966	3	1	$36,000	$28.17
03054140050000	401 CHENAULT RD	1,155	1974	3	1	$33,000	$28.57
03054030290000	545 BERNARD DR	1,120	1965	3	1	$32,001	$28.57
03054080140000	432 HAWTHORN RD	1,152	1972	3	1	$33,000	$28.65
03054110180000	714 PATTON DR	1,148	1969	3	1	$33,000	$28.75
03054050060000	625 THORNWOOD DR	1,145	1967	3	1	$33,000	$28.82
03054030040000	606 HAWTHORN RD	1,278	1966	4	2	$37,001	$28.95
03054030140000	627 ELMWOOD DR	1,076	1964	3	1	$31,201	$29.00
03054030120000	643 ELMWOOD DR	1,076	1965	3	1	$31,655	$29.42
03054030100000	513 WHITE PINE RD	1,120	1965	3	1	$33,000	$29.46
03054030180000	4 RED OAK CT	1,076	1964	3	1	$32,000	$29.74
03054030160000	2 RED OAK CT	1,076	1964	3	1	$33,000	$30.67
03054050040000	645 THORNWOOD DR	1,227	1967	3	1	$40,000	$32.60
03054030150000	**1 RED OAK CT**	**1,120**	**1966**	**3**	**2**	**$39,000**	**$34.82**
03313010230000	3808 WILKE RD	1,118	1955	3	1	$41,929	$37.50

Median of all 31 comparables: $28.10 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38027, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 31 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.

03054080110000	03054050140000	03054080040000	03054030310000	03054030080000
03054030300000	03054050020000	03054050080000	03054030010000	03313010260000
03054050100000	03054030260000	03054050120000	03054140040000	03054030110000
03054030130000	03054030090000	03054030250000	03054140050000	03054030290000
03054080140000	03054110180000	03054050060000	03054030040000	03054030140000
03054030120000	03054030100000	03054030180000	03054030160000	03054050040000
03313010230000				

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.