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	03081110440000
Property address	3252 N HERITAGE LN
Township	Wheeling (38)
Assessor neighborhood	38031
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$54,000

16.7% of the current assessed value.
Estimated tax effect about $1,909 a year at a 7% composite rate.

COMPARABLES IMPLY

$45,000

REDUCTION REQUESTED

$9,000

SECTION 1

The argument in one paragraph

The Assessor values 31 other properties in assessor neighborhood 38031 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 $25.80 per square foot. This home is assessed at $30.96 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,744 square feet gives $45,000. 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	1,744 square feet
Land area	1,996 square feet
Year built	2018
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	2
Half bathrooms	1

Total assessed value	$54,000
Assessed value per square foot	$30.96

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	143
2	Building area within 15% of this home	87
3	Built within 15 years of this home	31
4	Same building type	31
5	Same construction quality grade	31

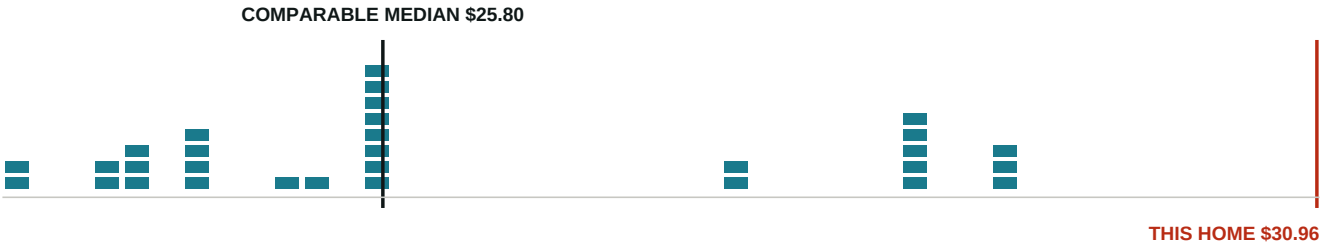
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	$23.71 per square foot
25th percentile	$24.82 per square foot
Median	$25.80 per square foot
75th percentile	$28.23 per square foot
Highest assessed	$29.24 per square foot
This home	$30.96 per square foot
Position	assessed above 31 of the 31 comparable properties, the 100th percentile



$23.71 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $30.96 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$25.80
Building area of this home	1,744 sq ft
Median multiplied by building area	**$45,000**
Current total assessed value	$54,000
Difference, the reduction requested	**$9,000**

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 $9,000 in assessed value is worth roughly $1,909 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
03081110160000	15 E HERITAGE CT	1,856	2015	3	2	$44,000	$23.71
03081110180000	19 E HERITAGE CT	1,856	2015	3	2	$44,000	$23.71
03081110130000	22 E HERITAGE CT	1,806	2019	3	2	$44,000	$24.36
03081110070000	34 E HERITAGE CT	1,806	2019	3	2	$44,000	$24.36
03081110010000	20 E HERITAGE CT	1,794	2015	3	2	$44,000	$24.53
03081110060000	10 E HERITAGE CT	1,794	2015	3	2	$44,000	$24.53
03081110140000	11 E HERITAGE CT	1,794	2015	3	2	$44,000	$24.53
03081110110000	26 E HERITAGE CT	1,773	2019	3	2	$44,000	$24.82
03081110090000	30 E HERITAGE CT	1,773	2019	3	2	$44,000	$24.82
03081110050000	12 E HERITAGE CT	1,773	2015	3	2	$44,000	$24.82
03081110030000	16 E HERITAGE CT	1,773	2015	3	2	$44,000	$24.82
03081110080000	32 E HERITAGE CT	1,626	2019	2	2	$41,000	$25.22
03081110190000	21 E HERITAGE CT	1,653	2015	2	2	$42,000	$25.41
03081110250000	3225 N HERITAGE LN	1,744	2015	2	2	$45,000	$25.80
03081110470000	3258 N HERITAGE LN	1,744	2018	3	2	$45,000	$25.80
03081110380000	3240 N HERITAGE LN	1,744	2015	2	2	$45,000	$25.80
03081110100000	28 E HERITAGE CT	1,626	2019	2	2	$42,000	$25.83
03081110040000	14 E HERITAGE CT	1,626	2015	2	2	$42,000	$25.83
03081110020000	18 E HERITAGE CT	1,626	2015	2	2	$42,000	$25.83
03081110170000	17 E HERITAGE CT	1,626	2015	2	2	$42,000	$25.83
03081110150000	13 E HERITAGE CT	1,626	2015	2	2	$42,000	$25.83
03081110120000	24 E HERITAGE CT	1,626	2019	2	2	$45,000	$27.68
03081110410000	3246 N HERITAGE LN	1,744	2015	2	2	$48,454	$27.78
03081110340000	3232 N HERITAGE LN	1,744	2019	3	2	$50,000	$28.67
03081110350000	3234 N HERITAGE LN	1,744	2019	2	2	$50,000	$28.67
03081110260000	3223 N HERITAGE LN	1,744	2015	2	2	$50,000	$28.67
03081110300000	3224 N HERITAGE LN	1,744	2019	2	2	$50,000	$28.67
03081110310000	3226 N HERITAGE LN	1,744	2019	3	2	$50,000	$28.67
03081110210000	3247 N HERITAGE LN	1,744	2018	3	2	$51,000	$29.24
03081110290000	3222 N HERITAGE LN	1,744	2019	2	3	$51,000	$29.24
03081110320000	3228 N HERITAGE LN	1,744	2019	2	2	$51,000	$29.24
03081110440000	**3252 N HERITAGE LN**	**1,744**	**2018**	**2**	**2**	**$54,000**	**$30.96**

Median of all 31 comparables: $25.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38031, 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.

03081110160000	03081110180000	03081110130000	03081110070000	03081110010000
03081110060000	03081110140000	03081110110000	03081110090000	03081110050000
03081110030000	03081110080000	03081110190000	03081110250000	03081110470000
03081110380000	03081110100000	03081110040000	03081110020000	03081110170000
03081110150000	03081110120000	03081110410000	03081110340000	03081110350000
03081110260000	03081110300000	03081110310000	03081110210000	03081110290000
03081110320000				

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.