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	03083090090000
Property address	12 W HINTZ RD
Township	Wheeling (38)
Assessor neighborhood	38031
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$48,000	**$43,062**	**$4,938**

10.3% of the current assessed value.
Estimated tax effect about $1,047 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 168 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 $21.34 per square foot. This home is assessed at $23.79 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,018 square feet gives $43,062. 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	2,018 square feet
Land area	8,923 square feet
Year built	1967
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	2
Half bathrooms	1

Total assessed value	$48,000
Assessed value per square foot	$23.79

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	686
2	Building area within 15% of this home	185
3	Built within 15 years of this home	169
4	Same building type	168
5	Same construction quality grade	168

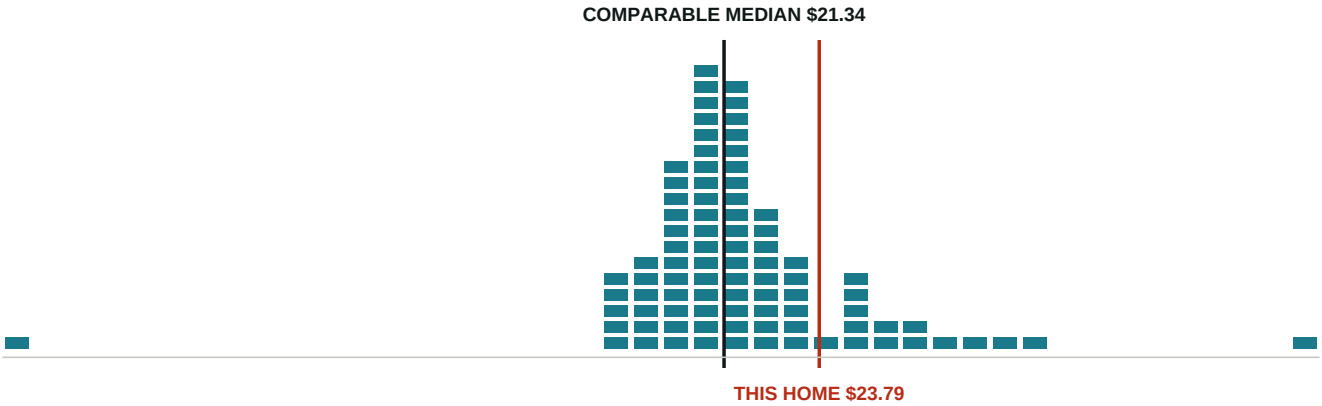
The comparable figure used is the median of all 168 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 168 properties 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	168
Lowest assessed	$2.79 per square foot
25th percentile	$20.39 per square foot
Median	$21.34 per square foot
75th percentile	$22.38 per square foot
Highest assessed	$36.64 per square foot
This home	$23.79 per square foot
Position	assessed above 145 of the 168 comparable properties, the 86th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 168 comparables	$21.34
Building area of this home	2,018 sq ft
Median multiplied by building area	**$43,062**
Current total assessed value	$48,000
Difference, the reduction requested	**$4,938**

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 $4,938 in assessed value is worth roughly $1,047 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

168 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 168 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
03091160450000	152 DOWNING RD	2,093	1968	4	2	$5,846	$2.79
03092100050000	904 SAXON PL	2,009	1973	4	2	$37,154	$18.49
03092110180000	871 SUSSEX CT	2,032	1967	4	2	$38,626	$19.01
03092150270000	4 UNIVERSITY DR	2,092	1971	4	2	$41,058	$19.63
03092140540000	15 CHARLES CT	2,082	1969	4	2	$41,020	$19.70
03092140170000	255 PALMGREN CT	2,106	1969	3	2	$42,001	$19.94
03092160010000	224 DOWNING RD	2,107	1970	4	2	$42,096	$19.98
03092100390000	370 ANTHONY RD	2,087	1967	4	1	$42,000	$20.12
03091130040000	1019 HARVARD LN	2,096	1968	4	2	$42,187	$20.13
03092100120000	883 SAXON PL	2,076	1969	4	2	$42,000	$20.23
03092140040000	295 ANTHONY RD	2,032	1967	4	2	$41,263	$20.31
03084130170000	628 CARRIAGE WAY DR	2,094	1974	4	2	$42,710	$20.40
03091170080000	95 DOWNING RD	2,100	1972	5	2	$43,000	$20.48
03092100490000	274 ANTHONY RD	2,032	1969	4	2	$41,885	$20.61
03082030200000	974 GREENRIDGE RD	2,083	1972	3	1	$43,000	$20.64
03083170190000	1355 RADCLIFFE RD	2,097	1973	4	2	$43,306	$20.65
03091130020000	1043 HARVARD LN	2,082	1967	5	2	$43,000	$20.65
03092170170000	223 DOWNING RD	2,065	1969	4	2	$42,697	$20.68
03092140010000	261 ANTHONY RD	2,077	1967	5	2	$43,000	$20.70
03083180110000	1400 MILL CREEK DR	2,094	1972	4	2	$43,472	$20.76
03092140310000	251 ANTHONY RD	2,062	1969	5	2	$43,000	$20.85
03091170040000		2,107	1970	4	2	$44,000	$20.88
03084120040000		2,006	1975	4	2	$42,070	$20.97
03092100080000		2,094	1970	4	2	$44,000	$21.01
03092110170000		2,032	1967	4	2	$43,000	$21.16
03082030130000		2,073	1972	5	2	$44,000	$21.23
03082040070000		2,014	1973	4	2	$42,755	$21.23
03092150080000		2,024	1968	3	2	$43,000	$21.25
03092130170000		2,018	1968	4	2	$43,000	$21.31
03084110040000		2,016	1972	3	2	$43,000	$21.33
03082110260000		2,100	1972	4	2	$45,000	$21.43
03081090020000		2,099	1974	4	2	$45,000	$21.44
03084130040000		2,094	1974	4	2	$45,000	$21.49
03081070210000		2,093	1972	4	2	$45,001	$21.50
03091180120000		2,046	1970	4	2	$44,000	$21.51
03084140180000		2,092	1974	4	2	$45,000	$21.51
03092120010000		2,043	1966	4	2	$44,000	$21.54
03082120100000		2,083	1975	3	2	$45,000	$21.60
03082120090000		2,100	1972	4	2	$46,000	$21.90
03092150590000		2,054	1968	3	2	$45,000	$21.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03083190020000		2,097	1972	4	2	$46,000	$21.94
03084130070000		2,094	1974	4	2	$46,000	$21.97
03081050200000		2,046	1972	4	2	$45,000	$21.99
03083170120000		2,090	1971	4	1	$46,000	$22.01
03082040170000		2,035	1971	4	2	$44,943	$22.09
03084130240000		2,011	1972	4	2	$45,000	$22.38
03091160260000		2,093	1968	4	2	$47,154	$22.53
03083180060000		2,105	1973	4	2	$48,001	$22.80
03082020050000		2,016	1974	4	2	$46,000	$22.82
03092140370000		2,057	1968	4	2	$47,000	$22.85
03081040060000		2,008	1971	4	2	$46,000	$22.91
03083170060000		2,047	1971	3	2	$48,000	$23.45
03081080130000		2,037	1972	4	2	$48,000	$23.56
03083090090000	**12 W HINTZ RD**	**2,018**	**1967**	**5**	**2**	**$48,000**	**$23.79**
03201050190000		2,078	1972	3	2	$50,759	$24.43
03183100200000		2,061	1970	4	2	$51,128	$24.81
03082110140000		2,100	1972	5	3	$53,000	$25.24
03184080020000		2,092	1977	4	2	$53,000	$25.33
03084110080000		2,020	1972	4	2	$54,000	$26.73
03201030190000		2,063	1966	4	2	$60,001	$29.08
03201020080000		2,074	1977	4	2	$76,000	$36.64

Median of all 168 comparables: $21.34 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 168 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.

03091160450000	03091130260000	03092170120000	03092150020000	03092100050000
03091160150000	03092140320000	03092140470000	03091160300000	03092100440000
03082040020000	03092110180000	03092130190000	03092150190000	03081040050000
03091170180000	03091170120000	03091170150000	03092120170000	03092150270000
03081080180000	03092140540000	03082030270000	03092150240000	03092140170000
03091170070000	03092160010000	03082030070000	03091130320000	03092100390000
03091130040000	03092150220000	03092100120000	03092140050000	03082020040000
03081070070000	03092140040000	03092150060000	03092140290000	03091170190000
03074050030000	03091170090000	03084130260000	03084130170000	03091170080000
03092130100000	03092100490000	03082030200000	03083170190000	03091130020000
03092170170000	03074050010000	03092140010000	03084140160000	03092120100000
03083180110000	03082110080000	03092140310000	03084130020000	03083060100000
03091170040000	03083090050000	03084130200000	03084140010000	03082120030000
03084130130000	03084120040000	03081070050000	03092100080000	03084130360000
03092150150000	03092170150000	03181050200000	03081070140000	03092110170000
03083080080000	03074170310000	03082030130000	03082040070000	03092150080000
03084130090000	03092130170000	03084110040000	03074070250000	03081050170000
03084120080000	03084120010000	03081040030000	03082110260000	03081090020000
03081060050000	03083160140000	03084130040000	03081070210000	03091180120000
03084140180000	03091070160000	03092120010000	03084140030000	03083020120000
03182090080000	03091030070000	03074120070000	03082120100000	03081060200000
03084140090000	03081060080000	03082120090000	03092150590000	03074060140000
03083190020000	03084130070000	03074160410000	03081050200000	03083170120000
03074040140000	03082040170000	03081040100000	03084130220000	03182120060000
03074140150000	03074140340000	03081050110000	03184090120000	03084130240000
03082040090000	03081040040000	03074160250000	03171090310000	03074160220000
03091160260000	03083180010000	03084120110000	03083180060000	03083040070000
03082020050000	03092140370000	03081040060000	03091060150000	03074090170000
03074160370000	03083170060000	03171110140000	03081080130000	03181070100000
03074170170000	03083090240000	03182110080000	03201050190000	03083080090000
03171110110000	03074110070000	03183100200000	03171090140000	03171090180000
03171100120000	03201040180000	03082110140000	03184080020000	03201030180000
03171100060000	03171110180000	03181090300000	03084110080000	03183100240000
03201030260000	03201030190000	03201020080000		

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.