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	03171110090000
Property address	9 W SUFFIELD DR
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
$60,127	**$53,878**	**$6,249**

10.4% of the current assessed value.
Estimated tax effect about $1,325 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 360 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 $19.19 per square foot. This home is assessed at $21.41 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,808 square feet gives $53,878. 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	2,808 square feet
Land area	9,100 square feet
Year built	1965
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$60,127
Assessed value per square foot	$21.41

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	430
3	Built within 15 years of this home	362
4	Same building type	362
5	Same construction quality grade	360

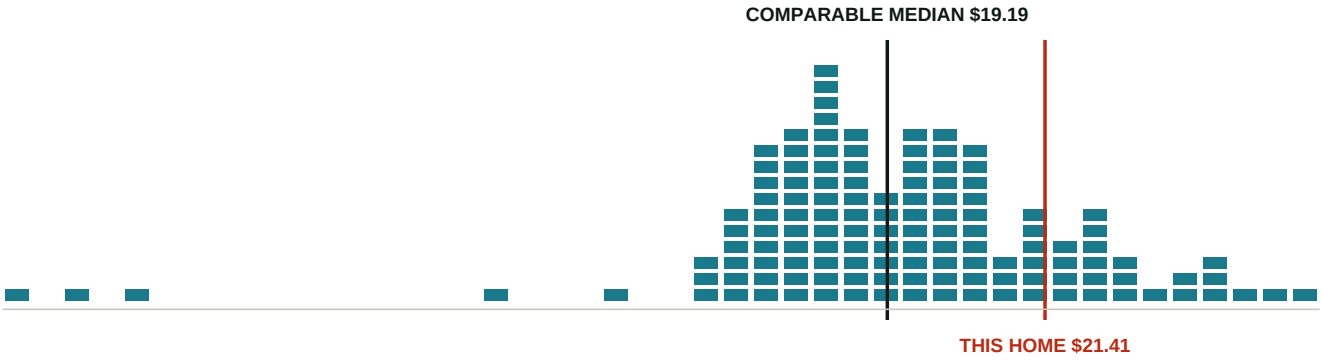
The comparable figure used is the median of all 360 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 360 properties 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	360
Lowest assessed	$6.70 per square foot
25th percentile	$18.08 per square foot
Median	$19.19 per square foot
75th percentile	$20.58 per square foot
Highest assessed	$25.29 per square foot
This home	$21.41 per square foot
Position	assessed above 302 of the 360 comparable properties, the 84th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 360 comparables	$19.19
Building area of this home	2,808 sq ft
Median multiplied by building area	**$53,878**
Current total assessed value	$60,127
Difference, the reduction requested	**$6,249**

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 $6,249 in assessed value is worth roughly $1,325 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

360 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 360 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
03092150550000	1223 SELWYN LN	2,753	1968	5	2	$20,894	$7.59
03092150430000	1223 SELWYN LN	2,753	1968	5	2	$24,107	$8.76
03092100230000	946 CAMBRIDGE DR	2,853	1966	5	2	$48,000	$16.82
03091130110000	974 HARVARD LN	2,894	1967	5	3	$49,000	$16.93
03083100090000		2,808	1968	5	2	$50,341	$17.93
03082110230000		2,880	1972	5	3	$53,000	$18.40
03074020110000		2,856	1971	4	2	$53,001	$18.56
03081060110000		2,736	1972	5	2	$51,000	$18.64
03074090270000		2,792	1967	5	2	$52,217	$18.70
03074090080000		2,720	1966	5	2	$51,000	$18.75
03182110210000		2,883	1968	4	2	$54,282	$18.83
03074090050000		2,760	1966	5	2	$52,000	$18.84
03083090340000		2,808	1968	5	2	$53,000	$18.87
03083090140000		2,808	1966	5	2	$53,000	$18.87
03083160220000		2,720	1970	5	2	$51,471	$18.92
03074110110000		2,720	1967	5	2	$51,566	$18.96
03074080080000		2,720	1967	5	2	$52,000	$19.12
03083090030000		2,720	1967	5	3	$52,085	$19.15
03074170140000		2,720	1969	5	2	$52,260	$19.21
03074130280000		2,720	1971	5	2	$52,276	$19.22
03074090140000		2,808	1967	5	3	$54,000	$19.23
03083090320000		2,720	1968	5	2	$52,415	$19.27
03074110160000		2,808	1966	5	3	$54,144	$19.28
03074160330000		2,730	1969	4	2	$53,002	$19.41
03074030200000		2,720	1967	5	2	$53,000	$19.49
03074080010000		2,720	1967	5	2	$53,000	$19.49
03074040290000		2,720	1967	5	2	$53,000	$19.49
03074170190000		2,720	1969	5	2	$53,000	$19.49
03083160080000		2,720	1971	5	2	$53,000	$19.49
03074120060000		2,720	1969	5	2	$53,001	$19.49
03074070010000		2,720	1966	5	2	$53,001	$19.49
03074110180000		2,720	1966	5	2	$53,001	$19.49
03074130160000		2,720	1974	5	2	$53,068	$19.51
03074030150000		2,814	1975	4	2	$55,000	$19.55
03171090100000		2,748	1966	5	2	$53,805	$19.58
03074060090000		2,808	1967	5	2	$55,001	$19.59
03074130200000		2,720	1971	5	2	$53,285	$19.59
03074070270000		2,856	1967	4	2	$56,000	$19.61
03074040400000		2,808	1968	5	3	$55,190	$19.65
03074060260000		2,808	1968	5	3	$55,393	$19.73

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03074160430000		2,747	1970	5	2	$54,501	$19.84
03074040250000		2,808	1969	5	3	$56,000	$19.94
03074060280000		2,808	1967	5	3	$56,001	$19.94
03074060040000		2,808	1967	5	2	$56,001	$19.94
03074060060000		2,808	1967	5	2	$56,001	$19.94
03184110250000		2,725	1965	3	3	$56,000	$20.55
03074070040000		2,808	1967	5	3	$58,000	$20.66
03182100030000		2,751	1968	5	2	$57,413	$20.87
03171120060000		2,808	1968	5	3	$59,283	$21.11
03074160480000		2,729	1969	5	3	$58,001	$21.25
03182080010000		2,808	1968	5	2	$59,840	$21.31
03171090220000		2,808	1967	5	2	$60,000	$21.37
03182110350000		2,808	1968	5	2	$60,000	$21.37
03171110090000	**9 W SUFFIELD DR**	**2,808**	**1965**	**5**	**3**	**$60,127**	**$21.41**
03171090190000		2,800	1966	6	2	$60,000	$21.43
03182130020000		2,808	1968	5	3	$60,268	$21.46
03182150030000		2,758	1975	5	2	$59,568	$21.60
03182120280000		2,808	1968	5	2	$62,000	$22.08
03171100140000		2,736	1966	5	3	$61,001	$22.30
03171120080000		2,856	1966	4	2	$64,000	$22.41
03201040190000		2,834	1973	4	3	$65,959	$23.27

Median of all 360 comparables: $19.19 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 360 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.

03092170180000	03092150550000	03092150430000	03092170130000	03082040050000
03092100330000	03092140200000	03091160330000	03092100130000	03092100170000
03092120070000	03092100180000	03092100230000	03092110010000	03092150520000
03091130110000	03092110230000	03092160040000	03091170220000	03091170010000
03091160200000	03092100110000	03092100140000	03091160120000	03091160240000
03091130090000	03091130330000	03091160180000	03092100060000	03092130010000
03092100020000	03092110240000	03091130350000	03092150120000	03092110020000
03091160060000	03092110100000	03091130180000	03092120110000	03091130150000
03091160080000	03081040170000	03092100190000	03092110120000	03091160110000
03092100090000	03091170030000	03091170160000	03092100360000	03092170070000
03091160380000	03091180020000	03092140560000	03092150490000	03091130290000
03091140010000	03091140040000	03092150330000	03092100260000	03092120200000
03091130420000	03091130010000	03091130140000	03091130170000	03092120130000
03092100240000	03092100310000	03092130150000	03091130220000	03092100400000
03091160360000	03091180070000	03092130050000	03092140180000	03092100550000
03092100420000	03092140460000	03074020060000	03091180010000	03091180180000
03091180150000	03091180100000	03092100500000	03092100210000	03092100300000
03083100090000	03092150420000	03074080200000	03091130360000	03091160140000
03092160030000	03092150340000	03091160270000	03091170100000	03091170140000
03074040220000	03074130250000	03092140150000	03092150350000	03092150110000
03092140520000	03092130200000	03092150170000	03092100590000	03092140340000
03083090130000	03074080030000	03092140210000	03091130270000	03091160090000
03092120050000	03092170050000	03092110050000	03092110160000	03092110110000
03092140360000	03082110230000	03074130070000	03082030050000	03171100080000
03091130230000	03092140440000	03092110140000	03092140530000	03092110080000
03092130110000	03092140250000	03092140420000	03092140080000	03092120190000
03091130060000	03091160030000	03091150010000	03074080060000	03074090250000
03081080210000	03091130280000	03074020110000	03092150200000	03092100350000
03092150100000	03092170100000	03092100600000	03091160340000	03091180030000
03074080120000	03081060110000	03081080090000	03074010080000	03074090270000
03074090080000	03092110130000	03074090300000	03074110140000	03074070220000
03081060220000	03081060170000	03081060260000	03182110210000	03092100460000
03091130200000	03074090050000	03083020100000	03083090340000	03083090140000
03074170270000	03082040180000	03083160220000	03074110110000	03082030010000
03083040040000	03092140380000	03092140510000	03074050080000	03083170130000
03074040010000	03074070320000	03074080080000	03083090030000	03081080240000
03081040110000	03074170140000	03074130280000	03074090140000	03083090320000
03074110160000	03074160170000	03074030020000	03074060020000	03074160330000
03074120040000	03074030200000	03074080010000	03074040290000	03074170190000
03083160080000	03074120060000	03074070010000	03074110180000	03082110220000
03074130160000	03074030150000	03074070120000	03082040230000	03082040150000
03082110120000	03084110030000	03171090100000	03074060090000	03074130200000
03074150230000	03074070090000	03074070270000	03074040400000	03074030370000
03083090300000	03074150210000	03074020200000	03074060260000	03074130350000
03074040430000	03074120110000	03083180040000	03074160430000	03081050030000

03074020040000	03083090160000	03074140200000	03074060150000	03074030180000
03074040030000	03074020170000	03074030410000	03074060170000	03074140250000
03074160280000	03171090120000	03074080180000	03074060210000	03074060120000
03091060190000	03074160110000	03074040250000	03074060280000	03074060040000
03074060060000	03074140110000	03074080150000	03074150170000	03074130110000
03091070200000	03074030010000	03183020170000	03074170220000	03074030440000
03074150280000	03074090210000	03074130010000	03074120100000	03084130340000
03074030120000	03171090240000	03074130310000	03084130380000	03074110050000
03074060230000	03083180020000	03074040160000	03184110250000	03182090040000
03074030310000	03074090190000	03083040140000	03074040230000	03074030470000
03171090010000	03074070300000	03184080060000	03074040090000	03074150050000
03074040060000	03074070040000	03074150250000	03171100220000	03074060190000
03182100030000	03074050050000	03083090190000	03083020150000	03171120060000
03182140040000	03074160480000	03182080010000	03091070180000	03171120040000
03171110120000	03171110050000	03171100160000	03171090220000	03182110350000
03182140060000	03182100050000	03171090190000	03182130020000	03074140020000
03081050120000	03182140110000	03182100080000	03182120110000	03184120080000
03182150030000	03183100090000	03171090080000	03171100200000	03171100040000
03171090060000	03074110030000	03182120150000	03182110400000	03182100180000
03182120020000	03182120190000	03171110070000	03171110030000	03182140020000
03182120280000	03091030180000	03182140080000	03182110130000	03074120030000
03171100140000	03171100170000	03184120120000	03171120080000	03171100110000
03182150090000	03171100020000	03182150060000	03074120140000	03201030220000
03184130180000	03171090160000	03201050210000	03201040190000	03182150120000
03182150010000	03171100230000	03201030290000	03182150050000	03182140010000
03182150130000	03201030230000	03182120240000	03074070150000	03201040220000
03201040170000	03074030080000	03201020190000	03074070170000	03201030240000

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.