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	03182140010000
Property address	744 KINGSBURY 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
$61,000	**$51,222**	**$9,778**

16.0% of the current assessed value.
Estimated tax effect about $2,074 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 445 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 $19.85 per square foot. This home is assessed at $23.64 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,580 square feet gives $51,222. 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	2,580 square feet
Land area	17,860 square feet
Year built	1972
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	2
Half bathrooms	1

Total assessed value	$61,000
Assessed value per square foot	$23.64

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	475
3	Built within 15 years of this home	448
4	Same building type	448
5	Same construction quality grade	445

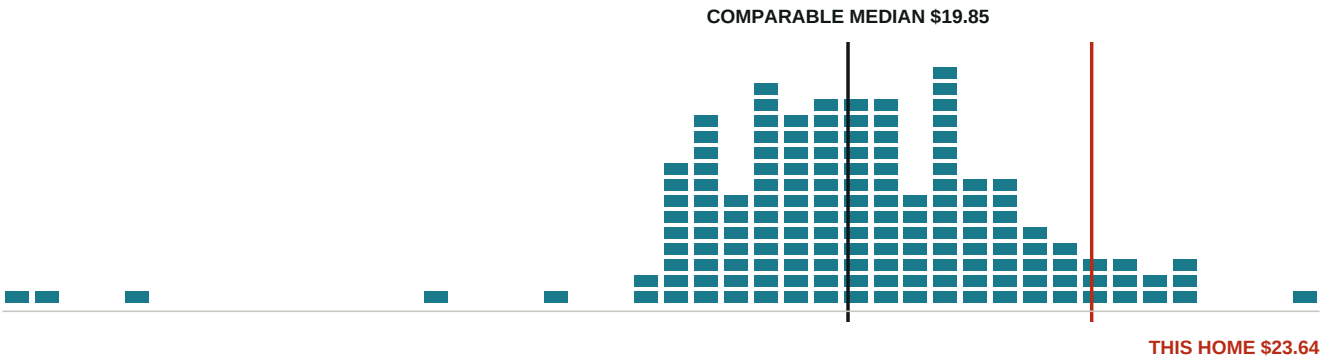
The comparable figure used is the median of all 445 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 445 properties 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	445
Lowest assessed	$6.70 per square foot
25th percentile	$18.45 per square foot
Median	$19.85 per square foot
75th percentile	$21.52 per square foot
Highest assessed	$27.19 per square foot
This home	$23.64 per square foot
Position	assessed above 421 of the 445 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 445 comparables	$19.85
Building area of this home	2,580 sq ft
Median multiplied by building area	**$51,222**
Current total assessed value	$61,000
Difference, the reduction requested	**$9,778**

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 $9,778 in assessed value is worth roughly $2,074 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

445 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 445 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
03092140200000	275 PALMGREN CT	2,601	1969	5	2	$43,059	$16.55
03092150520000	217 SELWYN LN	2,580	1971	5	2	$43,617	$16.91
03092160040000	237 UNIVERSITY DR	2,601	1968	5	2	$44,260	$17.02
03092100140000	861 SAXON PL	2,580	1970	4	2	$44,000	$17.05
03091160240000	172 DOWNING RD	2,580	1969	5	2	$44,111	$17.10
03092130010000	450 MIDDLESEX CT	2,601	1967	5	2	$44,750	$17.20
03092150120000	3 CHARLES CT	2,601	1968	5	2	$44,984	$17.29
03092110020000	871 CAMBRIDGE DR	2,601	1966	5	2	$45,000	$17.30
03091160060000	77 UNIVERSITY DR	2,601	1971	5	2	$45,000	$17.30
03092110100000	450 SUSSEX CT	2,601	1966	5	1	$45,000	$17.30
03091130180000	1042 HARVARD LN	2,601	1967	5	1	$45,000	$17.30
03092120110000	459 SUSSEX CT	2,601	1967	5	2	$45,000	$17.30
03091130150000	1010 HARVARD LN	2,601	1969	5	2	$45,000	$17.30
03091160080000	97 UNIVERSITY DR	2,601	1968	5	2	$45,000	$17.30
03092100190000	904 CAMBRIDGE DR	2,600	1969	5	1	$45,000	$17.31
03092170070000	1218 SELWYN LN	2,580	1968	5	2	$45,000	$17.44
03091160380000	22 DOWNING RD	2,580	1969	5	2	$45,000	$17.44
03091180020000	202 SELWYN LN	2,580	1970	5	2	$45,000	$17.44
03091130420000	22 UNIVERSITY DR	2,601	1968	5	2	$46,000	$17.69
03091130010000	212 ANTHONY RD	2,601	1967	5	2	$46,000	$17.69
03091130140000	1000 HARVARD LN	2,601	1967	5	1	$46,000	$17.69
03091130170000	1032 HARVARD LN	2,601	1967	5	2	$46,000	$17.69
03092120130000	481 SUSSEX CT	2,601	1967	5	2	$46,000	$17.69
03092100240000	956 CAMBRIDGE DR	2,601	1966	5	2	$46,000	$17.69
03092100310000	1028 CAMBRIDGE DR	2,601	1967	5	2	$46,000	$17.69
03092130150000	495 TRINITY CT	2,601	1967	5	2	$46,000	$17.69
03091130220000	1080 HARVARD LN	2,601	1967	5	2	$46,000	$17.69
03092100400000	362 ANTHONY RD	2,601	1966	5	2	$46,001	$17.69
03091160360000	44 DOWNING RD	2,600	1969	4	2	$46,000	$17.69
03091180070000		2,580	1969	5	2	$45,672	$17.70
03092140180000		2,601	1968	5	2	$46,080	$17.72
03092100550000		2,580	1969	5	2	$45,801	$17.75
03092140460000		2,601	1968	5	2	$46,298	$17.80
03091180010000		2,580	1968	5	2	$46,000	$17.83
03091180180000		2,580	1968	5	2	$46,000	$17.83
03091180150000		2,580	1968	5	2	$46,000	$17.83
03091180100000		2,580	1968	5	2	$46,001	$17.83
03092100210000		2,601	1966	5	2	$46,503	$17.88
03092150420000		2,601	1968	5	2	$46,644	$17.93
03091160270000		2,593	1969	5	3	$46,968	$18.11

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03092140150000		2,601	1967	5	2	$47,242	$18.16
03092170100000		2,580	1968	3	2	$48,000	$18.60
03092100600000		2,580	1969	5	2	$48,000	$18.60
03091160340000		2,580	1968	5	2	$48,000	$18.60
03091180030000		2,580	1968	5	2	$48,000	$18.60
03092140380000		2,565	1968	4	2	$48,753	$19.01
03074050080000		2,568	1967	5	2	$49,000	$19.08
03074150230000		2,576	1969	4	3	$50,488	$19.60
03091060190000		2,567	1973	4	2	$51,001	$19.87
03074120100000		2,568	1973	4	2	$52,001	$20.25
03074030120000		2,600	1968	5	2	$53,000	$20.38
03074040060000		2,568	1968	5	2	$53,000	$20.64
03074150250000		2,572	1969	4	2	$53,253	$20.70
03083020150000		2,572	1975	5	2	$54,000	$21.00
03171100020000		2,566	1967	4	2	$58,001	$22.60
03182070290000		2,586	1986	4	2	$59,000	$22.82
03201030290000		2,588	1965	5	2	$61,001	$23.57
03182140010000	**744 KINGSBURY DR**	**2,580**	**1972**	**5**	**2**	**$61,000**	**$23.64**
03182150130000		2,578	1973	4	2	$61,000	$23.66
03074030080000		2,565	1968	4	3	$62,000	$24.17
03074070170000		2,568	1969	5	3	$63,000	$24.53

Median of all 445 comparables: $19.85 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 445 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
03092140200000	03092120070000	03092100230000	03092110010000	03092150520000
03091130110000	03092110230000	03092160040000	03092100140000	03091160120000
03091160240000	03091130090000	03091130330000	03091160180000	03092100060000
03092130010000	03092100020000	03092110240000	03091130350000	03092150120000
03092110020000	03091160060000	03092110100000	03091130180000	03092120110000
03091130150000	03091160080000	03081040170000	03092100190000	03092110120000
03091160110000	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	03091180010000	03091180180000	03091180150000	03091180100000
03092100500000	03092100210000	03092100300000	03083100090000	03092150420000
03091130360000	03091160140000	03092160030000	03092150340000	03091160270000
03091170100000	03091170140000	03092140150000	03092150350000	03092150110000
03092140520000	03092130200000	03091130260000	03092150170000	03092170120000
03092100590000	03092140340000	03092140210000	03091130270000	03091160090000
03092120050000	03092170050000	03092110050000	03092110160000	03092110110000
03092140360000	03082110230000	03092150020000	03082030050000	03091130230000
03092140440000	03092110140000	03092140530000	03092110080000	03092130110000
03092140250000	03092140420000	03092140080000	03092120190000	03091130060000
03091160030000	03091150010000	03081080210000	03091130280000	03074020110000
03092150200000	03092100350000	03092150100000	03092170100000	03092100600000
03091160340000	03091180030000	03092140320000	03074080120000	03081060110000
03081080090000	03074090270000	03074090080000	03092110130000	03081060220000
03081060170000	03081060260000	03182110210000	03092100460000	03091130200000
03074090050000	03091160300000	03083090340000	03083090140000	03092100440000
03082040180000	03083160220000	03074110110000	03092140490000	03082030010000
03083040040000	03082040020000	03092140380000	03092140510000	03074050080000
03083170130000	03083080100000	03074080080000	03092150190000	03083090030000
03081080240000	03081040110000	03092130140000	03074170140000	03074130280000
03081040050000	03074090140000	03083090320000	03074110160000	03084140240000
03074160170000	03074030020000	03074060020000	03091170180000	03074160330000
03091170120000	03091170150000	03074120040000	03074030200000	03074080010000
03074040290000	03074170190000	03083160080000	03074120060000	03074070010000
03074110180000	03092150320000	03082110220000	03074130160000	03074030150000
03074070120000	03082040230000	03082040150000	03082110120000	03084110030000
03171090100000	03074060090000	03074130200000	03074150230000	03074070090000
03074070270000	03074040400000	03074030370000	03074150210000	03074020090000
03074020200000	03074060260000	03074130350000	03074120110000	03083180040000
03074160430000	03081050030000	03074020040000	03083090160000	03074140200000
03074060150000	03074030180000	03074040030000	03074020170000	03074030410000
03074060170000	03074140250000	03074160280000	03171090120000	03074080180000

03074060210000	03074060120000	03091060190000	03074160110000	03082030270000
03092150240000	03074040250000	03074060280000	03074060040000	03074060060000
03074140110000	03074080150000	03061090210000	03082030070000	03074150170000
03074090020000	03074130110000	03061120130000	03091070200000	03074030010000
03074170220000	03074030440000	03074150280000	03074090210000	03074130010000
03074120100000	03082020040000	03081070070000	03061100160000	03061110180000
03091170190000	03074050030000	03084130340000	03074030120000	03171090240000
03074130310000	03084130380000	03074110050000	03074060230000	03083180020000
03092130100000	03074040160000	03184110250000	03182090040000	03074030310000
03074090190000	03083040140000	03074040230000	03074030470000	03171090010000
03074070300000	03184080060000	03074040090000	03074150050000	03074040060000
03083080130000	03074070040000	03074110090000	03074050010000	03074150250000
03084140160000	03074060190000	03061120080000	03083060100000	03182100030000
03083090050000	03074050050000	03061070270000	03082120030000	03083090190000
03061100190000	03083020150000	03083080120000	03171120060000	03083110020000
03061120090000	03061110160000	03181050200000	03061090120000	03083080080000
03061090110000	03074170310000	03083020170000	03084130090000	03182140040000
03074160480000	03074170040000	03182080010000	03091070180000	03171120040000
03171110120000	03171110050000	03171100160000	03074070250000	03061110120000
03171090220000	03182110350000	03061090100000	03084120080000	03084120010000
03182140060000	03182100050000	03171110090000	03171090190000	03083160140000
03182130020000	03074140020000	03074090100000	03081050120000	03182140110000
03061120010000	03084140030000	03182100080000	03182120110000	03083020120000
03184120080000	03182090080000	03091030070000	03074120070000	03182150030000
03061110130000	03061070290000	03061090170000	03183100090000	03171090080000
03171100200000	03171100040000	03171090060000	03074110030000	03061110060000
03084140090000	03182070200000	03081060080000	03182120150000	03182110400000
03182100180000	03182120020000	03182120190000	03074060140000	03083180190000
03171110070000	03171110030000	03182140020000	03182120280000	03061120300000
03061110100000	03081040100000	03091030180000	03182070170000	03182120060000
03074140150000	03074140340000	03182140080000	03171090290000	03081050110000
03182110130000	03074120030000	03171100140000	03171100170000	03083090170000
03184120120000	03083020080000	03171120080000	03182070250000	03171100110000
03171090310000	03182150090000	03171100020000	03182150060000	03074120140000
03182070190000	03182070280000	03201030220000	03182070240000	03074160070000
03184130180000	03083040070000	03182070290000	03061070330000	03201030360000
03184110200000	03182070180000	03184110120000	03074090170000	03074160370000
03201050210000	03201040190000	03061120290000	03182150120000	03182150010000
03171100230000	03171110140000	03083020190000	03201030290000	03182150050000
03184040070000	03182150130000	03201030230000	03182120240000	03074070150000
03182070120000	03171090270000	03201040220000	03201050220000	03061090050000
03074170170000	03201040170000	03074030080000	03182110080000	03074070170000
03074110070000	03182070210000	03171090140000	03171090180000	03171100120000
03201040180000	03201050180000	03201030240000	03182070340000	03201030250000

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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