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	03202140010000
Property address	724 E MAUDE AVE
Township	Wheeling (38)
Assessor neighborhood	38040
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$68,000

10.5% of the current assessed value.
Estimated tax effect about $1,511 a year at a 7% composite rate.

COMPARABLES IMPLY

$60,877

REDUCTION REQUESTED

$7,123

SECTION 1

The argument in one paragraph

The Assessor values 1084 other properties in assessor neighborhood 38040 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 $22.71 per square foot. This home is assessed at $25.36 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,681 square feet gives $60,877. 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	2,681 square feet
Land area	11,250 square feet
Year built	1972
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$68,000
Assessed value per square foot	$25.36

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	1,848
2	Building area within 15% of this home	1,246
3	Built within 15 years of this home	1,140
4	Same building type	1,139
5	Same construction quality grade	1,084

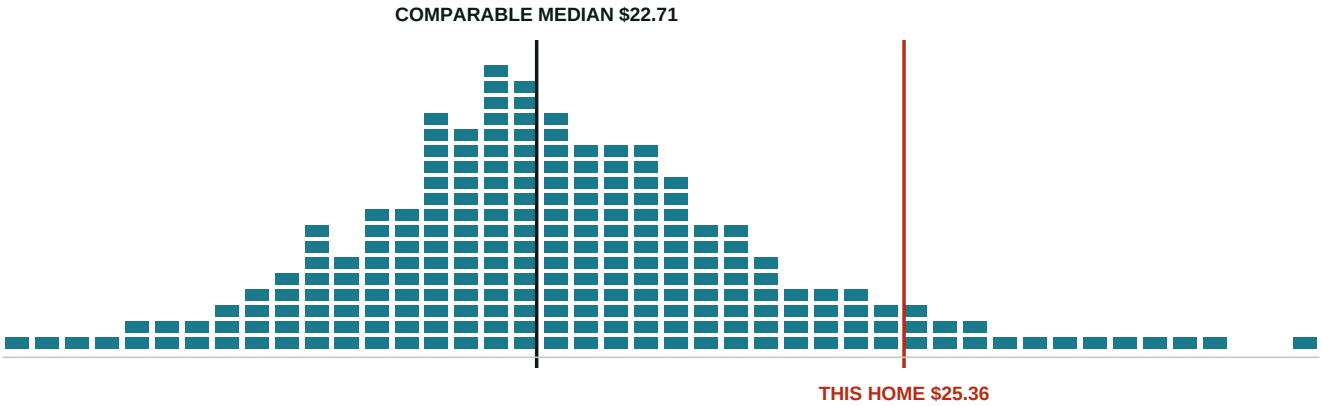
The comparable figure used is the median of all 1084 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1084 properties 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	1,084
Lowest assessed	$18.84 per square foot
25th percentile	$21.96 per square foot
Median	$22.71 per square foot
75th percentile	$23.62 per square foot
Highest assessed	$28.37 per square foot
This home	$25.36 per square foot
Position	assessed above 1033 of the 1084 comparable properties, the 95th percentile



$18.84 per sq ft — 1084 comparable properties by assessed value per square foot, one mark is 5 properties — $28.37 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1084 comparables	$22.71
Building area of this home	2,681 sq ft
Median multiplied by building area	**$60,877**
Current total assessed value	$68,000
Difference, the reduction requested	**$7,123**

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 $7,123 in assessed value is worth roughly $1,511 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

1084 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 1084 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
03093120080000	1516 ETON DR	2,690	1982	4	2	$55,531	$20.64
03211010180000	2202 E MICHAEL MANOR LN	2,669	1974	5	2	$55,248	$20.70
03171140120000		2,697	1974	5	2	$56,000	$20.76
03093130090000		2,690	1979	4	2	$56,000	$20.82
03211130100000		2,696	1967	5	2	$56,251	$20.86
03084020120000		2,690	1987	4	2	$56,311	$20.93
03161090130000		2,673	1985	4	2	$56,000	$20.95
03161090200000		2,671	1985	3	2	$56,000	$20.97
03084160070000		2,690	1986	4	2	$57,000	$21.19
03084160040000		2,690	1987	4	2	$57,000	$21.19
03093120010000		2,690	1979	4	2	$57,091	$21.22
03084160020000		2,696	1986	4	2	$58,000	$21.51
03172040620000		2,680	1974	4	2	$57,673	$21.52
03093130020000		2,690	1987	4	2	$58,000	$21.56
03211120120000		2,671	1967	4	2	$57,713	$21.61
03172010050000		2,685	1971	5	2	$58,108	$21.64
03084020240000		2,690	1986	4	2	$59,000	$21.93
03093130120000		2,690	1979	4	2	$59,000	$21.93
03073030230000		2,687	1971	5	2	$59,000	$21.96
03173090100000		2,685	1966	4	2	$59,000	$21.97
03212120180000		2,688	1978	4	2	$59,155	$22.01
03073030140000		2,668	1972	5	2	$59,000	$22.11
03174150070000		2,693	1977	4	2	$59,753	$22.19
03171160130000		2,697	1972	6	2	$60,000	$22.25
03183140180000		2,693	1984	3	1	$60,000	$22.28
03171130060000		2,678	1971	5	2	$60,000	$22.40
03174160150000		2,693	1976	4	2	$60,487	$22.46
03161120280000		2,668	1972	4	3	$60,000	$22.49
03093130040000		2,666	1986	4	3	$60,000	$22.51
03171180150000		2,691	1979	4	2	$60,846	$22.61
03172060010000		2,694	1967	4	2	$61,000	$22.64
03172140060000		2,693	1971	5	2	$61,000	$22.65
03171170080000		2,691	1979	4	2	$60,991	$22.66
03171170020000		2,691	1979	5	2	$61,000	$22.67
03172080070000		2,687	1969	4	2	$61,000	$22.70
03174130070000		2,678	1976	5	2	$61,000	$22.78
03174150270000		2,678	1977	4	2	$61,388	$22.92
03174140180000		2,678	1977	4	2	$61,412	$22.93
03174160110000		2,696	1976	4	2	$62,000	$23.00
03174140150000		2,694	1976	6	2	$62,000	$23.01

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03174150100000		2,693	1976	4	2	$62,000	$23.02
03171180120000		2,691	1977	4	2	$62,000	$23.04
03171160030000		2,678	1975	4	2	$62,000	$23.15
03184140120000		2,678	1986	4	3	$62,402	$23.30
03174150340000		2,696	1977	4	2	$63,000	$23.37
03171170070000		2,673	1977	4	2	$62,480	$23.37
03171180080000		2,691	1977	4	2	$63,000	$23.41
03174150140000		2,678	1977	4	2	$63,000	$23.53
03174140100000		2,678	1976	4	2	$63,000	$23.53
03184011000000		2,675	1980	4	2	$63,000	$23.55
03174150290000		2,670	1978	5	2	$63,000	$23.60
03174010130000		2,666	1985	4	2	$63,000	$23.63
03174160050000		2,693	1979	6	2	$64,000	$23.77
03171170270000		2,683	1987	3	2	$64,000	$23.85
03174150230000		2,696	1976	4	2	$64,535	$23.94
03174010370000		2,672	1986	4	2	$64,000	$23.95
03202120200000		2,679	1986	4	2	$65,000	$24.26
03204160030000		2,694	1967	5	2	$66,000	$24.50
03202110230000		2,680	1970	4	2	$66,000	$24.63
03201140070000		2,694	1965	5	2	$67,148	$24.93
03202140010000	**724 E MAUDE AVE**	**2,681**	**1972**	**4**	**2**	**$68,000**	**$25.36**

Median of all 1084 comparables: $22.71 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1084 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.

03161020110000	03212130390000	03211010030000	03184010810000	03064050140000
03211070030000	03093050090000	03093020220000	03172010170000	03064010090000
03064050170000	03161160130000	03211100290000	03161090340000	03161170180000
03161090150000	03161050120000	03212090300000	03211090210000	03093020210000
03161160220000	03163020330000	03161090080000	03093020190000	03161070180000
03211100220000	03163100030000	03093020160000	03211100260000	03212060060000
03093120060000	03084020100000	03082070310000	03183000090000	03174010210000
03093020130000	03212150190000	03212030060000	03161040020000	03161170220000
03211010190000	03084100190000	03161120240000	03163090050000	03161080290000
03161130110000	03083120050000	03161110040000	03212150050000	03093120070000
03183000100000	03172070030000	03161170050000	03082070380000	03212030100000
03093120080000	03082140210000	03204180100000	03211010180000	03161160170000
03161170090000	03083130540000	03161160050000	03171130200000	03171140120000
03093130090000	03161100160000	03163050110000	03163050270000	03211130100000
03064040070000	03211120100000	03093020200000	03161130200000	03212090140000
03161070120000	03084020120000	03161040080000	03172060120000	03161090130000
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03172040020000	03173050160000	03211160060000	03084020110000	03211080060000
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03084160070000	03084160040000	03212080140000	03082140030000	03174090240000
03212130070000	03212150030000	03064120160000	03093120010000	03174170030000
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03084080170000	03183140190000	03211100170000	03161030220000	03172010200000
03183040130000	03183020370000	03172080020000	03161110300000	03183120030000
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03211130010000	03182040190000	03093130100000	03161140280000	03172170020000
03161140060000	03084020260000	03084020250000	03174160030000	03172100090000
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03174090130000	03172040550000	03172040500000	03174140040000	03171150160000
03184140120000	03212150180000	03212150150000	03174180090000	03174180060000
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03181140280000	03212150080000	03172180020000	03093050220000	03183110060000
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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.