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	03224170070000
Property address	300 E OLIVE AVE
Township	Wheeling (38)
Assessor neighborhood	38081
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$37,000

21.5% of the current assessed value.

COMPARABLES IMPLY

$29,049

Estimated tax effect about $1,686 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,951

SECTION 1

The argument in one paragraph

The Assessor values 10 other properties in assessor neighborhood 38081 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 $26.68 per square foot. This home is assessed at $33.98 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,089 square feet gives $29,049. 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	1,089 square feet
Land area	28,108 square feet
Year built	1938
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$33.98

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	376
2	Building area within 15% of this home	93
3	Built within 15 years of this home	45
4	Same building type	10
5	Same construction quality grade	10

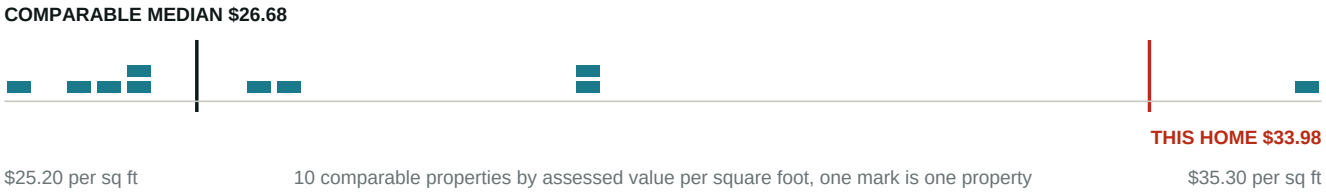
The comparable figure used is the median of all 10 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 10 properties 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	10
Lowest assessed	$25.20 per square foot
25th percentile	$25.96 per square foot
Median	$26.68 per square foot
75th percentile	$29.07 per square foot
Highest assessed	$35.30 per square foot
This home	$33.98 per square foot
Position	assessed above 9 of the 10 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 10 comparables	$26.68
Building area of this home	1,089 sq ft
Median multiplied by building area	**$29,049**
Current total assessed value	$37,000
Difference, the reduction requested	**$7,951**

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 $7,951 in assessed value is worth roughly $1,686 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 10 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
03221060030000	105 SOUTH PKY	1,100	1942	3	1	$27,721	$25.20
03221050070000	11 NORTH PKY	1,008	1942	2	1	$26,081	$25.87
03224110070000	300 E CAMP MCDONALD RD	1,197	1939	3	1	$31,000	$25.90
03224010030000	207 N ELMHURST RD	1,186	1939	3	1	$31,000	$26.14
03224070080000	302 E CLARENDON ST	1,181	1938	3	1	$31,000	$26.25
03224100040000	207 E CLARENDON ST	1,219	1939	3	2	$33,037	$27.10
03224140090000	304 E MARION AVE	1,202	1939	3	1	$33,000	$27.45
03224170100000	204 N WHEELING RD	1,081	1939	3	1	$32,000	$29.60
03222010120000	2 E WILLOW RD	1,109	1937	3	1	$33,001	$29.76
03224170070000	**300 E OLIVE AVE**	**1,089**	**1938**	**2**	**1**	**$37,000**	**$33.98**
03224160060000	211 E MARION AVE	1,020	1940	2	1	$36,001	$35.30

Median of all 10 comparables: $26.68 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38081, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 10 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.

03221060030000	03221050070000	03224110070000	03224010030000	03224070080000
03224100040000	03224140090000	03224170100000	03222010120000	03224160060000

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.