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	03253100470000
Property address	831 HERITAGE DR
Township	Wheeling (38)
Assessor neighborhood	38051
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$53,000

12.8% of the current assessed value.

COMPARABLES IMPLY

$46,220

REDUCTION REQUESTED

$6,780

Estimated tax effect about $1,438 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 15 other properties in assessor neighborhood 38051 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 $21.56 per square foot. This home is assessed at $24.72 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,144 square feet gives $46,220. 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	2,144 square feet
Land area	11,088 square feet
Year built	1989
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$53,000
Assessed value per square foot	$24.72

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	38
2	Building area within 15% of this home	34
3	Built within 15 years of this home	16
4	Same building type	15
5	Same construction quality grade	15

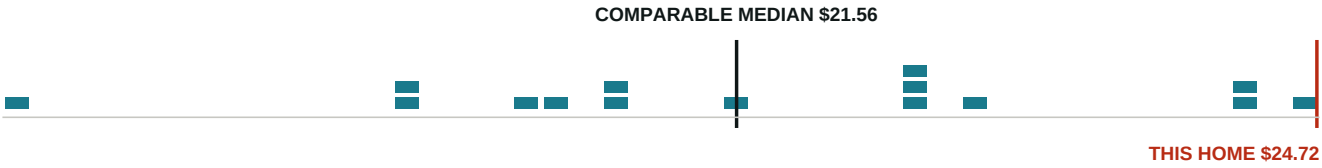
The comparable figure used is the median of all 15 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 15 properties 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	15
Lowest assessed	$17.58 per square foot
25th percentile	$20.50 per square foot
Median	$21.56 per square foot
75th percentile	$22.68 per square foot
Highest assessed	$24.72 per square foot
This home	$24.72 per square foot
Position	assessed above 14 of the 15 comparable properties, the 93rd percentile



$17.58 per sq ft — 15 comparable properties by assessed value per square foot, one mark is one property — $24.72 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 15 comparables	$21.56
Building area of this home	2,144 sq ft
Median multiplied by building area	**$46,220**
Current total assessed value	$53,000
Difference, the reduction requested	**$6,780**

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 $6,780 in assessed value is worth roughly $1,438 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 15 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
03152150700000	1025 HONEYSUCKLE DR	2,089	1984	4	2	$36,716	$17.58
03103080180000	725 LONGTREE DR	2,052	1979	3	2	$40,464	$19.72
03103080200000	685 SYCAMORE LN	2,423	1985	3	2	$48,000	$19.81
03103070230000	665 LONGTREE DR	2,052	1979	3	2	$42,000	$20.47
03103110070000	718 LONGTREE DR	2,013	1985	3	2	$41,317	$20.53
03103110040000	712 LONGTREE DR	2,304	1979	3	2	$48,000	$20.83
03103070150000	692 SYCAMORE LN	2,052	1980	3	2	$43,000	$20.96
03103120170000	710 LONGTREE DR	2,041	1983	3	2	$44,000	$21.56
03253100290000	1707 LIBERTY CT	2,144	1988	4	2	$48,137	$22.45
03253110180000	834 HERITAGE DR	2,144	1988	4	2	$48,137	$22.45
03104110390000	728 HASTINGS CT	1,868	1986	4	2	$42,001	$22.48
03253100350000	1706 FREEDOM CT	2,144	1988	4	2	$49,038	$22.87
03253100150000	1709 INDEPENDENCE CT	2,144	1987	4	2	$52,000	$24.25
03253110160000	830 HERITAGE DR	2,144	1987	4	2	$52,001	$24.25
03253100480000	829 HERITAGE DR	2,144	1988	4	2	$53,000	$24.72
03253100470000	**831 HERITAGE DR**	**2,144**	**1989**	**4**	**2**	**$53,000**	**$24.72**

Median of all 15 comparables: $21.56 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38051, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 15 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.

03152150700000	03103080180000	03103080200000	03103070230000	03103110070000
03103110040000	03103070150000	03103120170000	03253100290000	03253110180000
03104110390000	03253100350000	03253100150000	03253110160000	03253100480000

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.