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	03281030140000
Property address	917 N FORREST AVE
Township	Wheeling (38)
Assessor neighborhood	38050
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$100,985

15.7% of the current assessed value.

COMPARABLES IMPLY

$85,155

Estimated tax effect about $3,358 a year at a 7% composite rate.

REDUCTION REQUESTED

$15,830

SECTION 1

The argument in one paragraph

The Assessor values 15 other properties in assessor neighborhood 38050 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 $21.19 per square foot. This home is assessed at $25.13 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,018 square feet gives $85,155. 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	4,018 square feet
Land area	29,700 square feet
Year built	1947
Building type	2 Story
Construction quality	Average
Repair condition	Above Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$100,985
Assessed value per square foot	$25.13

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	123
2	Building area within 15% of this home	17
3	Built within 15 years of this home	15
4	Same building type	15
5	Same construction quality grade	15

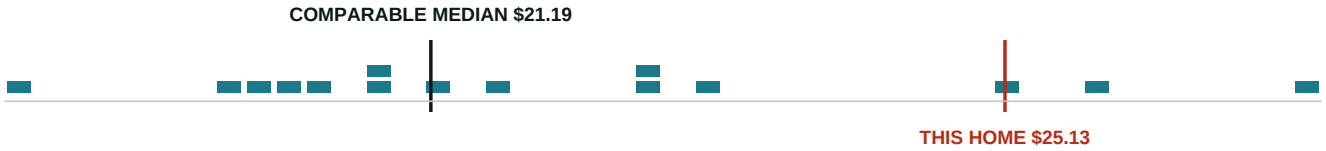
The comparable figure used is the median of all 15 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 15 properties 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	$18.27 per square foot
25th percentile	$20.24 per square foot
Median	$21.19 per square foot
75th percentile	$22.85 per square foot
Highest assessed	$27.31 per square foot
This home	$25.13 per square foot
Position	assessed above 13 of the 15 comparable properties, the 87th percentile



$18.27 per sq ft — 15 comparable properties by assessed value per square foot, one mark is one property — $27.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 15 comparables	$21.19
Building area of this home	4,018 sq ft
Median multiplied by building area	**$85,155**
Current total assessed value	$100,985
Difference, the reduction requested	**$15,830**

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 $15,830 in assessed value is worth roughly $3,358 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
03281070040000	1021 N STRATFORD RD	3,624	1958	5	3	$66,200	$18.27
03283100080000	1902 E KENSINGTON RD	4,084	1958	5	2	$81,000	$19.83
03213060100000	1135 N WINDSOR DR	3,684	1958	4	3	$73,697	$20.00
03213070120000	1128 N PHELPS AVE	3,462	1951	4	3	$69,768	$20.15
03334230070000	207 N WITHORN LN	3,550	1953	4	4	$72,191	$20.34
03334230190000	200 N FOREST AVE	3,903	1956	5	3	$81,000	$20.75
03281140090000	1516 E HAWTHORNE ST	4,019	1960	5	3	$84,034	$20.91
03284030330000	2 S DONALD AVE	3,553	1962	4	3	$75,300	$21.19
03334230090000	203 N WITHORN LN	3,471	1954	3	3	$75,000	$21.61
03332130150000	428 S EVANSTON AVE	3,486	1959	4	2	$79,000	$22.66
03334230030000	903 W ISABELLA ST	3,570	1954	4	3	$81,000	$22.69
03332060020000	407 N OAK ST	3,432	1955	4	2	$79,000	$23.02
03332140050000	523 S RAMMER AVE	3,463	1959	7	3	$87,000	$25.12
03281030140000	**917 N FORREST AVE**	**4,018**	**1947**	**4**	**3**	**$100,985**	**$25.13**
03332060040000	403 N OAK ST	3,738	1955	4	2	$96,244	$25.75
03281030170000	835 N FORREST AVE	3,589	1954	4	2	$98,000	$27.31

Median of all 15 comparables: $21.19 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38050, 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.

03281070040000	03283100080000	03213060100000	03213070120000	03334230070000
03334230190000	03281140090000	03284030330000	03334230090000	03332130150000
03334230030000	03332060020000	03332140050000	03332060040000	03281030170000

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.