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	03283160180000
Property address	1518 E SUNSET TER
Township	Wheeling (38)
Assessor neighborhood	38050
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$82,000	**$70,124**	**$11,876**

14.5% of the current assessed value.
Estimated tax effect about $2,519 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 66 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 $24.94 per square foot. This home is assessed at $29.16 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,812 square feet gives $70,124. 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	2,812 square feet
Land area	9,030 square feet
Year built	1965
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$82,000
Assessed value per square foot	$29.16

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	239
2	Building area within 15% of this home	98
3	Built within 15 years of this home	73
4	Same building type	73
5	Same construction quality grade	66

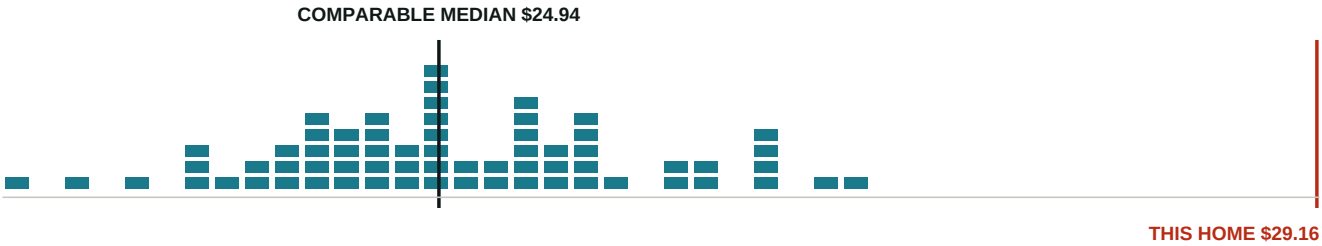
The comparable figure used is the median of all 66 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 66 properties 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	66
Lowest assessed	$22.84 per square foot
25th percentile	$24.42 per square foot
Median	$24.94 per square foot
75th percentile	$25.54 per square foot
Highest assessed	$26.88 per square foot
This home	$29.16 per square foot
Position	assessed above 66 of the 66 comparable properties, the 100th percentile



$22.84 per sq ft — 66 comparable properties by assessed value per square foot, one mark is one property — $29.16 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 66 comparables	$24.94
Building area of this home	2,812 sq ft
Median multiplied by building area	**$70,124**
Current total assessed value	$82,000
Difference, the reduction requested	**$11,876**

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 $11,876 in assessed value is worth roughly $2,519 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

66 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 66 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
03283170050000	27 N WILSHIRE LN	3,108	1964	5	2	$71,000	$22.84
03284050220000	21 S EVANSTON AVE	2,679	1969	4	2	$62,000	$23.14
03283030250000	515 N PRINDLE AVE	2,555	1967	5	2	$60,000	$23.48
03283040330000	2123 E SAINT JAMES ST	2,868	1971	5	2	$68,000	$23.71
03284020360000	24 N RAMMER AVE	3,029	1966	3	2	$72,000	$23.77
03284050050000	2424 E MINER ST	2,688	1968	5	2	$64,000	$23.81
03283030130000	2009 E FREMONT CT	2,798	1964	4	2	$67,086	$23.98
03283160010000	1413 E WING ST	2,929	1964	5	3	$70,445	$24.05
03283170220000	1616 E CAMPBELL ST	2,822	1967	5	2	$67,954	$24.08
03294250030000	1118 E CAMPBELL ST	2,823	1968	4	2	$68,405	$24.23
03281180100000	930 N DRURY LN	2,555	1965	4	1	$62,000	$24.27
03284050140000	19 N EVANSTON AVE	2,719	1964	4	2	$66,000	$24.27
03283021040000	1521 E CAMPBELL ST	2,999	1968	5	3	$73,000	$24.34
03283160130000	15 N WINDSOR DR	2,544	1965	3	1	$62,000	$24.37
03283160250000	1411 E SUNSET TER	2,870	1964	4	2	$70,000	$24.39
03284050350000	4 N REGENCY DR WEST	2,950	1965	4	3	$72,000	$24.41
03284050150000	13 N EVANSTON AVE	2,568	1965	4	2	$62,713	$24.42
03213070160000	1920 E OAKTON ST	2,866	1979	4	2	$70,000	$24.42
03283160150000	7 N WINDSOR DR	2,783	1965	3	2	$68,000	$24.43
03283170170000	104 N STRATFORD RD	2,870	1967	5	3	$70,147	$24.44
03294260030000	9 S DERBYSHIRE LN	2,698	1964	4	2	$65,951	$24.44
03294250070000	1102 E CAMPBELL ST	2,640	1967	5	2	$65,000	$24.62
03283140200000	1620 E KENSINGTON RD	2,880	1978	4	2	$71,000	$24.65
03294260020000	15 S DERBYSHIRE LN	2,739	1965	4	3	$67,625	$24.69
03283021030000	1515 E CAMPBELL ST	2,688	1968	4	2	$66,379	$24.69
03294260180000	8 S WINDSOR DR	2,752	1967	5	2	$68,000	$24.71
03283040280000	2017 E SAINT JAMES ST	2,909	1964	5	2	$72,000	$24.75
03283030220000	2008 E FREMONT CT	2,503	1964	4	2	$62,000	$24.77
03283021020000	1509 E CAMPBELL ST	2,703	1967	5	2	$67,000	$24.79
03294250130000	1312 E CAMPBELL ST	2,491	1965	4	2	$62,000	$24.89
03294250110000	1304 E CAMPBELL ST	2,809	1965	4	2	$70,000	$24.92
03294260060000	1215 E CAMPBELL ST	2,848	1965	4	2	$71,000	$24.93
03283170070000	15 N WILSHIRE LN	2,438	1965	4	2	$60,790	$24.93
03294260040000	3 S DERBYSHIRE LN	2,526	1966	4	2	$63,000	$24.94
03294120370000	1107 E CAMPBELL ST	2,643	1968	4	2	$66,000	$24.97
03284040250000	6 N EVANSTON AVE	2,645	1965	4	2	$66,058	$24.97
03283160110000	23 N WINDSOR DR	2,482	1965	4	2	$62,000	$24.98
03284050010000	133 N RAMMER AVE	2,680	1966	5	2	$67,000	$25.00
03283170200000	12 N STRATFORD RD	2,594	1967	5	2	$65,000	$25.06
03284040010000	2405 E MINER ST	2,660	1966	4	2	$67,000	$25.19

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03283170130000	120 N STRATFORD RD	2,574	1966	3	1	$65,000	$25.25
03283140110000	1607 E CAMPBELL ST	2,529	1968	5	2	$64,000	$25.31
03283040400000	2122 E MINER ST	2,800	1969	4	3	$71,000	$25.36
03294250120000	1308 E CAMPBELL ST	2,916	1965	4	3	$74,000	$25.38
03283160350000	1516 E CAMPBELL ST	2,598	1965	4	2	$66,000	$25.40
03283160370000	1508 E CAMPBELL ST	2,636	1965	4	2	$67,000	$25.42
03284040290000	16 S EVANSTON AVE	2,626	1965	4	2	$67,000	$25.51
03284050200000	11 S EVANSTON AVE	2,468	1965	4	2	$63,000	$25.53
03332170160000	216 S EVANSTON AVE	2,427	1965	4	2	$62,000	$25.55
03281180140000	908 N DRURY LN	2,553	1966	5	2	$65,395	$25.61
03284050100000	103 N EVANSTON AVE	2,497	1967	4	2	$64,000	$25.63
03284040190000	102 N EVANSTON AVE	2,455	1965	4	2	$63,000	$25.66
03281170250000	909 N DRURY LN	2,922	1965	4	3	$75,000	$25.67
03284030200000	134 N DONALD AVE	2,487	1964	4	2	$64,000	$25.73
03283170080000	11 N WILSHIRE LN	2,418	1965	4	2	$63,000	$26.05
03294120380000	1111 E CAMPBELL ST	2,526	1968	4	2	$66,000	$26.13
03281040150000	612 N FORREST AVE	2,929	1975	5	3	$76,790	$26.22
03284050240000	124 N REGENCY DR WEST	2,438	1966	4	2	$64,000	$26.25
03284040170000		2,420	1965	5	2	$64,000	$26.45
03283140090000		2,438	1968	4	2	$65,160	$26.73
03283160180000	**1518 E SUNSET TER**	**2,812**	**1965**	**5**	**3**	**$82,000**	**$29.16**

Median of all 66 comparables: $24.94 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 66 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.

03283170050000	03284050220000	03283030250000	03283040330000	03284020360000
03284050050000	03283030130000	03283160010000	03283170220000	03294250030000
03281180100000	03284050140000	03283021040000	03283160130000	03283160250000
03284050350000	03284050150000	03213070160000	03283160150000	03283170170000
03294260030000	03294250070000	03283140200000	03294260020000	03283021030000
03294260180000	03283040280000	03283030220000	03283021020000	03294250130000
03294250110000	03294260060000	03283170070000	03294260040000	03294120370000
03284040250000	03283160110000	03284050010000	03283170200000	03284040010000
03283170130000	03283140110000	03283040400000	03294250120000	03281030010000
03283160350000	03283160370000	03284040290000	03284050200000	03332170160000
03281180140000	03284050100000	03284040190000	03281170250000	03283030120000
03284030200000	03283170080000	03294120380000	03281040150000	03284050240000
03284040170000	03283150180000	03283160170000	03283160220000	03283140090000
03283170100000				

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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