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	03294210160000
Property address	222 N DERBYSHIRE AVE
Township	Wheeling (38)
Assessor neighborhood	38070
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$36,000	**$31,489**	**$4,511**

12.5% of the current assessed value.
Estimated tax effect about $957 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 714 other properties in assessor neighborhood 38070 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 $30.25 per square foot. This home is assessed at $34.58 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,041 square feet gives $31,489. 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	1,041 square feet
Land area	7,860 square feet
Year built	1953
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$36,000
Assessed value per square foot	$34.58

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	1,669
2	Building area within 15% of this home	754
3	Built within 15 years of this home	741
4	Same building type	715
5	Same construction quality grade	714

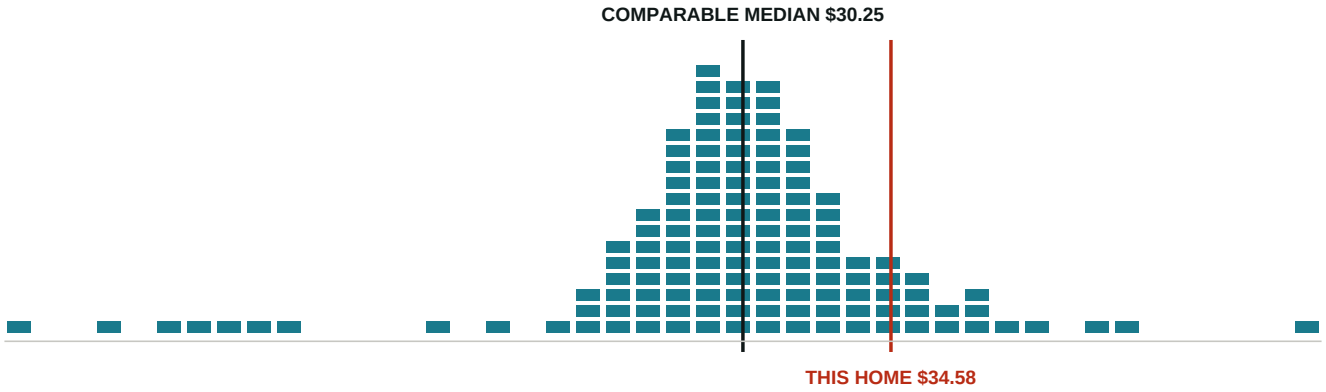
The comparable figure used is the median of all 714 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 714 properties 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	714
Lowest assessed	$8.63 per square foot
25th percentile	$28.70 per square foot
Median	$30.25 per square foot
75th percentile	$32.09 per square foot
Highest assessed	$47.19 per square foot
This home	$34.58 per square foot
Position	assessed above 644 of the 714 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 714 comparables	$30.25
Building area of this home	1,041 sq ft
Median multiplied by building area	**$31,489**
Current total assessed value	$36,000
Difference, the reduction requested	**$4,511**

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 $4,511 in assessed value is worth roughly $957 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

714 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 714 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
03303000220000	1610 W FREMONT ST	1,046	1955	3	1	$27,410	$26.20
03303000030000		1,046	1954	2	1	$28,378	$27.13
03303000190000		1,046	1955	3	1	$29,365	$28.07
03303000100000		1,046	1953	3	1	$29,815	$28.50
03303000050000		1,046	1954	3	1	$30,000	$28.68
03303120020000		1,046	1954	3	1	$30,000	$28.68
03302000330000		1,039	1955	2	1	$30,248	$29.11
03294210120000		1,041	1952	3	1	$30,741	$29.53
03303090220000		1,046	1954	2	1	$31,000	$29.64
03303090020000		1,046	1954	3	1	$31,000	$29.64
03303000340000		1,046	1954	3	1	$31,000	$29.64
03303090170000		1,046	1957	3	1	$31,000	$29.64
03303110340000		1,046	1954	3	1	$31,000	$29.64
03303000150000		1,046	1953	3	1	$31,000	$29.64
03303000040000		1,046	1955	3	1	$31,000	$29.64
03303000020000		1,046	1954	3	1	$31,000	$29.64
03303090010000		1,046	1954	3	1	$31,000	$29.64
03194140200000		1,040	1952	2	1	$31,000	$29.81
03301210170000		1,040	1955	3	1	$31,000	$29.81
03204140260000		1,039	1955	3	1	$31,000	$29.84
03204140210000		1,039	1955	2	1	$31,000	$29.84
03292080140000		1,039	1952	2	1	$31,000	$29.84
03324160200000		1,037	1954	2	1	$31,000	$29.89
03292020080000		1,036	1952	3	1	$31,000	$29.92
03203080040000		1,037	1958	3	1	$31,135	$30.02
03323120280000		1,041	1950	3	1	$31,266	$30.03
03204120080000		1,039	1953	2	1	$31,216	$30.04
03294220010000		1,041	1953	3	1	$31,542	$30.30
03303000060000		1,046	1954	3	1	$32,000	$30.59
03303000250000		1,046	1954	3	1	$32,000	$30.59
03303120030000		1,046	1954	3	1	$32,000	$30.59
03302080040000		1,045	1950	2	1	$32,000	$30.62
03194050190000		1,037	1957	3	1	$32,000	$30.86
03203070120000		1,037	1955	2	1	$32,000	$30.86
03303110300000		1,046	1957	3	2	$32,425	$31.00
03303110270000		1,046	1954	3	1	$33,000	$31.55
03303110280000		1,046	1954	3	1	$33,000	$31.55
03203080170000		1,045	1954	3	1	$33,000	$31.58
03301100040000		1,044	1958	3	1	$33,000	$31.61
03194090150000		1,040	1957	2	1	$33,000	$31.73

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03302140190000		1,040	1957	4	1	$33,000	$31.73
03204140380000		1,039	1953	2	1	$33,000	$31.76
03204110450000		1,039	1953	2	1	$33,000	$31.76
03204140230000		1,039	1953	3	1	$33,000	$31.76
03294210180000		1,038	1953	3	1	$33,000	$31.79
03203070170000		1,037	1955	3	1	$33,000	$31.82
03204120090000		1,037	1953	3	1	$33,000	$31.82
03194050200000		1,037	1957	3	1	$33,000	$31.82
03204120240000		1,039	1952	3	2	$34,473	$33.18
03303160020000		1,045	1956	2	1	$36,000	$34.45
03294210160000	**222 N DERBYSHIRE AVE**	**1,041**	**1953**	**3**	**1**	**$36,000**	**$34.58**
03302200580000		1,039	1950	3	1	$36,000	$34.65
03204110430000		1,039	1953	3	1	$36,000	$34.65
03203080060000		1,037	1956	3	1	$36,000	$34.72
03204120110000		1,037	1955	3	1	$36,000	$34.72
03323080320000		1,041	1950	2	1	$37,000	$35.54
03302010240000		1,040	1955	2	1	$37,000	$35.58
03204130360000		1,039	1953	2	2	$37,000	$35.61
03303180010000		1,042	1957	3	1	$38,000	$36.47
03204110500000		1,039	1953	3	1	$38,000	$36.57
03304040050000		1,044	1952	2	2	$39,000	$37.36

Median of all 714 comparables: $30.25 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 714 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.

03323110290000	03334130330000	03301010010000	03324180110000	03301040040000
03301010030000	03301010040000	03301040060000	03301000170000	03301000160000
03324080100000	03324080090000	03301040030000	03301010020000	03301040050000
03324180100000	03323110280000	03304160170000	03292090320000	03292010100000
03294210050000	03303130240000	03302210230000	03292110010000	03334180020000
03302200470000	03294180050000	03301000230000	03294150050000	03334170200000
03334130290000	03303090100000	03292010190000	03294180160000	03302200300000
03303000220000	03294180030000	03334170210000	03301120150000	03303040040000
03324190310000	03334170180000	03323010210000	03301090060000	03204130150000
03303100110000	03303090110000	03303130070000	03303090210000	03303090200000
03303140180000	03303090070000	03303090060000	03303090090000	03303090120000
03294240060000	03303020080000	03302160260000	03303040100000	03323110570000
03302090040000	03302160270000	03292090300000	03294150190000	03303040030000
03303030280000	03294170170000	03303000030000	03303030030000	03302010200000
03294240070000	03303110520000	03203010030000	03334150040000	03323190160000
03292090280000	03301170210000	03303090240000	03334150160000	03294210040000
03292110110000	03301040240000	03303020200000	03303000160000	03303130010000
03303110100000	03303110080000	03303090250000	03303110210000	03303090080000
03303090260000	03303090150000	03302140290000	03302040080000	03301160320000
03303030260000	03303030040000	03301190040000	03292090270000	03302030090000
03302270060000	03292010030000	03323110390000	03334160130000	03302150150000
03204110310000	03301150100000	03303110480000	03334140090000	03334130180000
03303000080000	03303000170000	03301200010000	03302000160000	03303120140000
03301100060000	03294130150000	03302100050000	03294230330000	03323020070000
03301150020000	03303000190000	03302200380000	03303140120000	03303000090000
03303150060000	03301130230000	03303110470000	03301170090000	03292080240000
03334160050000	03194150100000	03302080060000	03301090050000	03303090050000
03301050310000	03334110050000	03303140140000	03303130420000	03303130160000
03303130380000	03303140110000	03303110040000	03301130220000	03302030240000
03303030190000	03303020090000	03194060080000	03303130050000	03194090110000
03194100090000	03301050210000	03323020020000	03292080110000	03203070020000
03302010060000	03303140240000	03303000100000	03334150070000	03334150080000
03334160200000	03283000070000	03302020290000	03334120090000	03302130280000
03301070120000	03302020300000	03302210290000	03323110380000	03334120160000
03301160330000	03294150130000	03294180200000	03302200480000	03303000050000
03303120020000	03194090170000	03303110530000	03324120100000	03294130120000
03303120010000	03303000120000	03301180150000	03301060200000	03303140150000
03303110010000	03303000310000	03303110310000	03203070050000	03303140050000
03303130410000	03334120150000	03302220200000	03301010120000	03302020160000
03301160370000	03303140270000	03301100090000	03294160140000	03303130040000
03334120070000	03302200570000	03301110040000	03302080190000	03301070290000
03303140310000	03303140280000	03303110160000	03303000270000	03302010310000
03292000090000	03203060540000	03294220020000	03294240090000	03302080160000
03294140070000	03302000330000	03302150160000	03301060320000	03334130200000
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03301000250000	03194100100000	03301020190000	03302270260000	03194090140000
03203070110000	03303130170000	03303130320000	03294140060000	03194120090000
03334140070000	03302200630000	03303090190000	03303000140000	03303100020000
03283070040000	03194070100000	03203070040000	03301060270000	03302180170000
03303000350000	03301070190000	03303110150000	03334150150000	03323110370000
03301140160000	03294210120000	03294170200000	03303110110000	03292090310000
03294210070000	03204110140000	03294200020000	03204110020000	03204130190000
03204130200000	03204110220000	03204110080000	03322330090000	03302310060000
03303090220000	03303090020000	03303000340000	03303090170000	03303110340000
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03301060280000	03324050030000	03303120200000	03302150250000	03324160200000
03302000320000	03294200180000	03292020080000	03303060100000	03204110250000
03302200450000	03203080040000	03301130200000	03301070260000	03194060190000
03323120280000	03204120080000	03301130320000	03303130090000	03303110390000
03324150220000	03302200400000	03334120130000	03294180060000	03301050370000
03303110250000	03303100140000	03334110090000	03334160150000	03283070120000
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03301110170000	03301140150000	03301130210000	03301040210000	03301150150000
03301070280000	03301120040000	03301010110000	03302200600000	03301100140000
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03302100060000	03194100130000	03204130290000	03194090150000	03302140190000
03303130250000	03303150030000	03204140380000	03204110450000	03204140230000
03324120360000	03323120260000	03303110370000	03294210180000	03303110220000
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03302030210000	03194160040000	03301130010000	03194130150000	03302180220000
03294220050000	03303110180000	03323100340000	03204130080000	03194100160000
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03302080210000	03303120060000	03302020340000	03294210030000	03294210020000
03323010200000	03294200090000	03334180080000	03302020140000	03301050350000
03302210160000	03194100060000	03302000270000	03194130110000	03303110090000
03303110260000	03294200140000	03203050240000	03302010050000	03302030280000
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03302020260000	03323020120000	03194070070000	03322330020000	03294230160000
03302150210000	03194160050000	03294210090000	03323140260000	03294170320000
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03303010250000	03302130190000	03204120240000	03323150350000	03204130430000
03294160170000	03303110240000	03292090340000	03323120240000	03323090320000
03303110550000	03323130360000	03303170040000	03303000290000	03303060020000
03302150110000	03324050050000	03294210080000	03204120040000	03301040140000
03301020160000	03301150140000	03301180130000	03301060290000	03301060240000
03302080050000	03203060460000	03323160080000	03323170180000	03303100180000
03323080260000	03303120120000	03314080080000	03204130300000	03204120250000
03204130380000	03303080100000	03204110240000	03204120060000	03204110190000
03303000300000	03303130020000	03204130490000	03303160020000	03323130270000
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03303110320000	03302180090000	03203080150000	03323090250000	03294220080000
03323020200000	03301020180000	03292090360000	03294220100000	03204110010000
03204130010000	03204130350000	03204110340000	03204110160000	03204120010000
03203060440000	03323100380000	03303170030000	03302090200000	03303000280000
03204120260000	03323090080000	03323080320000	03303100150000	03303120190000
03302010240000	03301100150000	03204130360000	03323010090000	03204110300000
03294210190000	03303170050000	03204130130000	03303130260000	03303180010000
03323080330000	03204110500000	03294200150000	03302010260000	03302150220000
03314040170000	03314040040000	03314080090000	03303140210000	03323120350000
03301070220000	03303170020000	03323130350000	03304190480000	03304040050000
03303060060000	03303160210000	03303120080000	03301040350000	03323120330000
03294180010000	03194090120000	03323000030000	03203000950000	03314040010000
03303140160000	03323010060000	03323150390000	03203000920000	

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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