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	03294220100000
Property address	1116 E SAINT JAMES ST
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

$36,000

13.1% of the current assessed value.

COMPARABLES IMPLY

$31,273

Estimated tax effect about $1,003 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,727

SECTION 1

The argument in one paragraph

The Assessor values 634 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 $30.51 per square foot. This home is assessed at $35.12 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,025 square feet gives $31,273. 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	1,025 square feet
Land area	8,384 square feet
Year built	1952
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
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	$35.12

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	671
3	Built within 15 years of this home	661
4	Same building type	635
5	Same construction quality grade	634

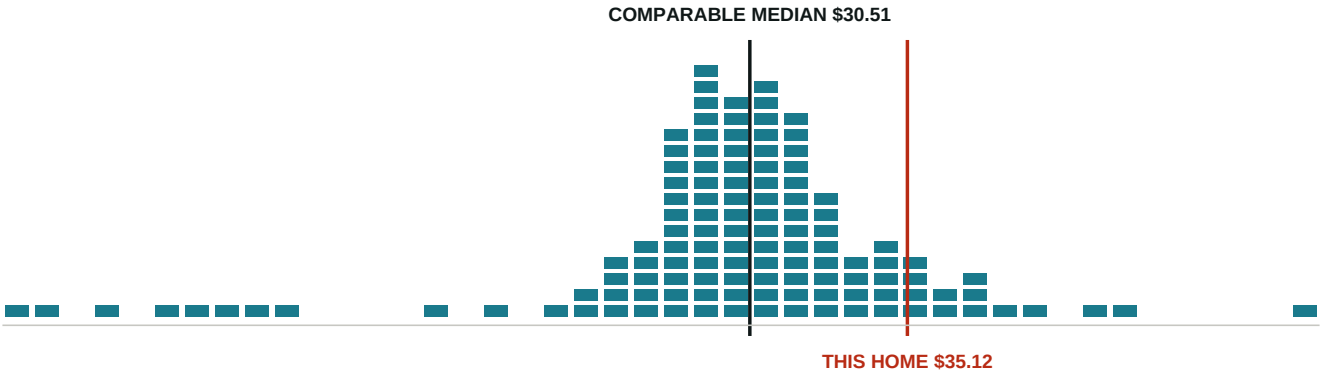
The comparable figure used is the median of all 634 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 634 properties 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	634
Lowest assessed	$8.63 per square foot
25th percentile	$28.98 per square foot
Median	$30.51 per square foot
75th percentile	$32.20 per square foot
Highest assessed	$47.19 per square foot
This home	$35.12 per square foot
Position	assessed above 580 of the 634 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 634 comparables	$30.51
Building area of this home	1,025 sq ft
Median multiplied by building area	**$31,273**
Current total assessed value	$36,000
Difference, the reduction requested	**$4,727**

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 $4,727 in assessed value is worth roughly $1,003 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

634 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 634 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
03334150160000	4 N KENILWORTH AVE	1,017	1954	2	1	$28,000	$27.53
03303130050000		1,012	1955	3	1	$28,754	$28.41
03334150070000		1,017	1955	3	1	$28,989	$28.50
03334150080000		1,017	1956	2	1	$29,000	$28.52
03301160330000		1,013	1950	2	1	$29,000	$28.63
03303130040000		1,012	1957	3	1	$29,294	$28.95
03302080190000		1,035	1948	2	1	$30,000	$28.99
03301070290000		1,035	1948	2	1	$30,000	$28.99
03303000270000		1,020	1957	3	1	$29,604	$29.02
03302010310000		1,033	1954	2	1	$30,000	$29.04
03294220020000		1,031	1952	3	1	$30,000	$29.10
03294240090000		1,025	1952	2	1	$29,828	$29.10
03294240010000		1,025	1954	3	1	$30,000	$29.27
03283070040000		1,021	1958	3	1	$30,048	$29.43
03334150150000		1,017	1954	2	1	$30,000	$29.50
03292090310000		1,015	1948	3	1	$30,000	$29.56
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
03302030190000		1,014	1954	3	1	$30,664	$30.24
03294230200000		1,025	1952	3	1	$31,262	$30.50
03294210130000		1,025	1952	3	1	$31,265	$30.50
03323180110000		1,016	1955	2	1	$30,992	$30.50
03194050190000		1,037	1957	3	1	$32,000	$30.86
03203070120000		1,037	1955	2	1	$32,000	$30.86
03294220030000		1,031	1952	3	1	$32,000	$31.04
03323110400000		1,030	1953	3	1	$32,000	$31.07
03294220040000		1,025	1952	3	1	$32,000	$31.22
03294210140000		1,025	1952	3	1	$32,000	$31.22
03294220070000		1,025	1952	3	1	$32,000	$31.22
03334110100000		1,017	1954	3	1	$32,000	$31.47
03302100060000		1,033	1952	3	1	$32,685	$31.64
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
03302030210000		1,036	1955	3	1	$33,000	$31.85
03302180220000		1,032	1954	2	1	$33,000	$31.98
03294220050000		1,031	1952	3	1	$33,000	$32.01
03323100340000		1,030	1952	2	1	$33,000	$32.04
03283000290000		1,021	1959	3	1	$32,775	$32.10

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03302200360000		1,027	1956	2	1	$33,000	$32.13
03294210170000		1,025	1953	3	1	$33,000	$32.20
03303000200000		1,020	1954	3	1	$33,000	$32.35
03294210030000		1,015	1952	2	1	$33,000	$32.51
03294210020000		1,015	1953	3	1	$33,000	$32.51
03334180080000		1,014	1953	2	1	$33,000	$32.54
03203060460000		1,029	1959	3	1	$35,000	$34.01
03203080060000		1,037	1956	3	1	$36,000	$34.72
03204120110000		1,037	1955	3	1	$36,000	$34.72
03203080150000		1,032	1954	2	1	$36,000	$34.88
03294220080000		1,031	1952	3	1	$36,000	$34.92
03292090360000		1,026	1957	3	1	$35,979	$35.07
03294220100000	**1116 E SAINT JAMES ST**	**1,025**	**1952**	**3**	**1**	**$36,000**	**$35.12**
03302090200000		1,020	1939	3	1	$36,000	$35.29
03303000280000		1,020	1954	3	1	$36,000	$35.29
03294210190000		1,025	1953	3	1	$37,000	$36.10
03302010260000		1,036	1957	3	1	$38,000	$36.68
03314040170000		1,034	1956	3	1	$38,000	$36.75
03314040040000		1,030	1950	3	1	$38,000	$36.89
03303060060000		1,014	1941	3	2	$38,000	$37.48
03314040010000		1,030	1950	3	1	$40,000	$38.83

Median of all 634 comparables: $30.51 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 634 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	03302110230000	03301010010000	03324180110000
03301040040000	03301010030000	03301010040000	03301040060000	03301000170000
03301000160000	03324080100000	03324080090000	03301040030000	03301010020000
03301040050000	03324180100000	03323110280000	03304160170000	03292010100000
03294210050000	03303130240000	03302210230000	03292110010000	03334180020000
03302200470000	03301000230000	03294150050000	03334170200000	03334130290000
03294180160000	03303000220000	03294180030000	03334170210000	03301120150000
03303040040000	03324190310000	03334170180000	03301090060000	03204130150000
03303100110000	03303090110000	03303130070000	03294240060000	03303020080000
03302160260000	03303040100000	03323110570000	03292090300000	03294150190000
03303000030000	03302010200000	03294240070000	03303110520000	03203010030000
03334150040000	03323190160000	03292090280000	03301170210000	03334150160000
03294210040000	03292110110000	03301040240000	03303020200000	03303000160000
03303090080000	03303090260000	03303090150000	03301160320000	03301190040000
03292090270000	03302270060000	03292010030000	03334160130000	03302150150000
03204110310000	03303110480000	03303000080000	03303000170000	03301200010000
03302000160000	03301100060000	03294130150000	03294230330000	03323020070000
03301150020000	03303000190000	03302200380000	03303140120000	03303000090000
03303150060000	03301130230000	03303110470000	03301170090000	03292080240000
03334160050000	03194150100000	03302080060000	03303090050000	03301050310000
03334110050000	03303140140000	03303130420000	03303130160000	03303130380000
03303140110000	03303110040000	03301130220000	03302030240000	03303030190000
03303020090000	03194060080000	03303130050000	03194090110000	03194100090000
03301050210000	03292080110000	03203070020000	03302010060000	03303140240000
03303000100000	03334150070000	03334150080000	03334160200000	03283000070000
03302130280000	03302020300000	03323110380000	03334120160000	03301160330000
03294150130000	03294180200000	03302200480000	03303000050000	03303120020000
03194090170000	03303110530000	03324120100000	03294130120000	03303120010000
03303000120000	03301180150000	03303140150000	03303110010000	03303000310000
03303110310000	03203070050000	03303140050000	03303130410000	03334120150000
03302220200000	03301010120000	03302020160000	03301160370000	03301100090000
03294160140000	03303130040000	03334120070000	03302200570000	03301110040000
03302080190000	03301070290000	03303140310000	03303140280000	03303000270000
03302010310000	03292000090000	03203060540000	03294220020000	03294240090000
03302080160000	03294140070000	03302000330000	03302150160000	03301060320000
03334180010000	03334130230000	03303020030000	03303100130000	03303140190000
03294240010000	03301070330000	03301080120000	03204120100000	03301070270000
03301070320000	03302200590000	03301120030000	03301060400000	03301070390000
03301000250000	03194100100000	03301020190000	03302270260000	03194090140000
03203070110000	03303130170000	03303130320000	03294140060000	03194120090000
03334140070000	03302200630000	03303090190000	03303000140000	03303100020000
03283070040000	03194070100000	03203070040000	03301060270000	03302180170000
03303000350000	03334150150000	03323110370000	03301140160000	03294210120000
03294170200000	03292090310000	03294210070000	03204110140000	03294200020000
03204110020000	03204130190000	03204130200000	03204110220000	03204110080000

03322330090000	03302310060000	03303090220000	03303090020000	03303000340000
03303090170000	03303110340000	03303000150000	03303000040000	03303000020000
03303090010000	03301180060000	03194100190000	03301150110000	03301040380000
03203080160000	03323140360000	03334160120000	03294160120000	03334160140000
03303110170000	03194090130000	03302080120000	03294140080000	03194140200000
03301210170000	03302010340000	03204140260000	03204140210000	03292080140000
03301060280000	03324050030000	03303120200000	03302150250000	03324160200000
03302000320000	03294200180000	03292020080000	03303060100000	03204110250000
03302200450000	03203080040000	03301130200000	03301070260000	03194060190000
03323120280000	03204120080000	03303130090000	03303110390000	03324150220000
03334120130000	03294180060000	03301050370000	03334110090000	03334160150000
03283070120000	03194110190000	03302030040000	03302100020000	03301150120000
03301110170000	03301140150000	03301130210000	03301040210000	03301150150000
03301070280000	03301120040000	03301010110000	03302200600000	03301100140000
03301120160000	03301150130000	03303140030000	03303010150000	03302030190000
03194140170000	03304150060000	03301110050000	03301050360000	03294220010000
03303110200000	03303110410000	03303120150000	03303110430000	03303120130000
03302110240000	03294170290000	03323130320000	03323030030000	03294230200000
03294210130000	03323180110000	03204130020000	03303140130000	03303000230000
03301000190000	03323020040000	03301040160000	03204110230000	03304180260000
03303000060000	03303000250000	03303120030000	03323170190000	03294010150000
03302080040000	03303090140000	03322240060000	03301050140000	03302180040000
03204130120000	03322240100000	03301170480000	03302010090000	03301070170000
03292090200000	03303020070000	03302180100000	03323010150000	03303050200000
03302270270000	03194050190000	03203070120000	03303120230000	03303130220000
03303140070000	03303140320000	03303130280000	03324100160000	03322240090000
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03203080030000	03204110270000	03323180090000	03303110440000	03303110230000
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03302010150000	03334180050000	03204120020000	03204110150000	03204130390000
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03323010200000	03294200090000	03334180080000	03302020140000	03301050350000
03302210160000	03194100060000	03302000270000	03194130110000	03294200140000
03203050240000	03302010050000	03302030280000	03301050170000	03301150040000
03294140110000	03194100040000	03194100170000	03302020260000	03323020120000
03194070070000	03322330020000	03294230160000	03302150210000	03194160050000
03294210090000	03323140260000	03294170320000	03294170100000	03294160200000
03194150060000	03334170240000	03323150370000	03303010250000	03302130190000
03204120240000	03323150350000	03204130430000	03294160170000	03303110240000
03292090340000	03323120240000	03323090320000	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
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03203080060000	03204120110000	03303110320000	03302180090000	03203080150000
03323090250000	03294220080000	03323020200000	03301020180000	03292090360000
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	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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