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	03303120270000
Property address	203 N YALE 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

$43,000

13.9% of the current assessed value.

COMPARABLES IMPLY

$37,006

REDUCTION REQUESTED

$5,994

Estimated tax effect about $1,271 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 788 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 $29.16 per square foot. This home is assessed at $33.88 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,269 square feet gives $37,006. 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	1,269 square feet
Land area	11,875 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$33.88

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	975
3	Built within 15 years of this home	928
4	Same building type	790
5	Same construction quality grade	788

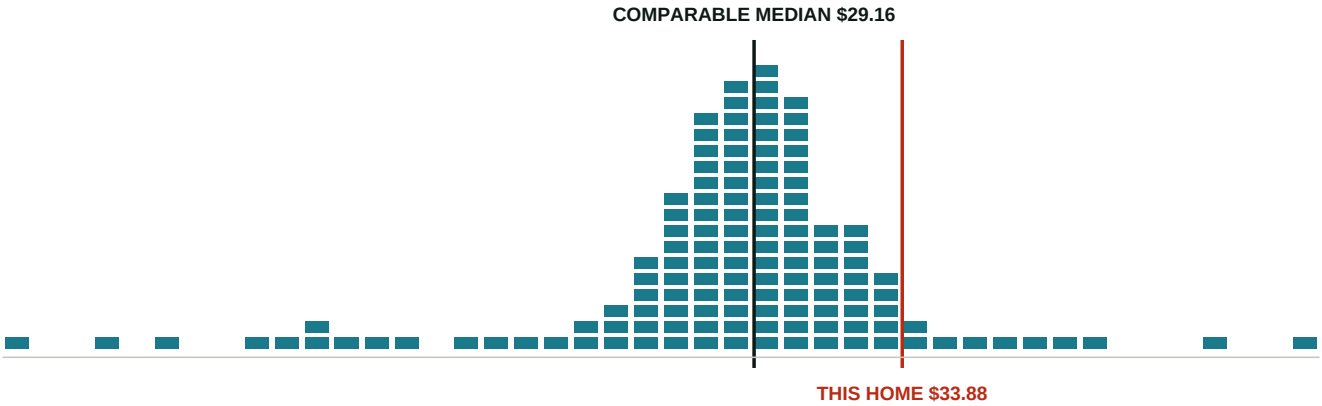
The comparable figure used is the median of all 788 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 788 properties 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	788
Lowest assessed	$5.20 per square foot
25th percentile	$27.57 per square foot
Median	$29.16 per square foot
75th percentile	$30.81 per square foot
Highest assessed	$47.19 per square foot
This home	$33.88 per square foot
Position	assessed above 754 of the 788 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 788 comparables	$29.16
Building area of this home	1,269 sq ft
Median multiplied by building area	**$37,006**
Current total assessed value	$43,000
Difference, the reduction requested	**$5,994**

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 $5,994 in assessed value is worth roughly $1,271 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

788 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 788 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
03302050120000	1010 N MITCHELL AVE	1,276	1953	3	1	$6,639	$5.20
03323180160000	908 S EVERGREEN AVE	1,264	1953	4	1	$18,684	$14.78
03323180100000	908 S EVERGREEN AVE	1,264	1953	4	2	$25,020	$19.79
03294150020000	815 E EUCLID AVE	1,271	1947	2	1	$30,000	$23.60
03302200660000	708 N KASPAR AVE	1,272	1955	3	1	$30,587	$24.05
03302050090000	1010 N MITCHELL AVE	1,276	1953	3	1	$31,997	$25.08
03294150180000	418 N DRYDEN PL	1,273	1947	3	1	$32,000	$25.14
03323150410000		1,263	1955	3	1	$32,000	$25.34
03194150190000		1,271	1953	3	1	$33,000	$25.96
03334180090000		1,271	1953	3	1	$33,000	$25.96
03283000060000		1,269	1955	3	1	$33,000	$26.00
03323200030000		1,265	1954	3	1	$33,000	$26.09
03303130390000		1,269	1954	3	1	$33,746	$26.59
03303120210000		1,269	1954	3	1	$34,088	$26.86
03303180020000		1,269	1956	3	1	$34,438	$27.14
03323100330000		1,274	1955	3	1	$34,920	$27.41
03302080020000		1,265	1958	3	1	$34,913	$27.60
03294200050000		1,265	1951	3	2	$35,364	$27.96
03204110090000		1,263	1953	3	1	$35,506	$28.11
03303130180000		1,269	1955	3	1	$35,837	$28.24
03303140300000		1,269	1954	3	1	$36,000	$28.37
03323150360000		1,268	1952	3	1	$36,000	$28.39
03303120280000		1,269	1956	3	1	$36,030	$28.39
03304050040000		1,267	1956	3	1	$36,000	$28.41
03301160290000		1,266	1955	3	1	$36,000	$28.44
03194110170000		1,261	1957	3	1	$36,502	$28.95
03302200510000		1,275	1955	3	1	$37,000	$29.02
03323020240000		1,275	1951	3	1	$37,000	$29.02
03203050230000		1,273	1954	3	1	$37,000	$29.07
03304150070000		1,273	1956	3	1	$37,014	$29.08
03334130220000		1,269	1961	3	1	$37,000	$29.16
03301140170000		1,268	1956	3	1	$37,000	$29.18
03294200040000		1,265	1951	3	1	$37,000	$29.25
03303030210000		1,263	1957	3	1	$37,000	$29.30
03302010080000		1,261	1952	3	1	$37,000	$29.34
03303140060000		1,269	1955	4	1	$37,565	$29.60
03303040250000		1,276	1957	3	1	$38,000	$29.78
03334120110000		1,276	1954	3	1	$38,000	$29.78
03303130330000		1,269	1954	3	1	$38,000	$29.94
03303070110000		1,269	1956	3	1	$38,000	$29.94

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03303110510000		1,269	1954	4	1	$38,000	$29.94
03303140020000		1,269	1955	4	1	$38,000	$29.94
03303070160000		1,267	1956	3	1	$38,000	$29.99
03304170170000		1,273	1958	3	1	$39,000	$30.64
03303180120000		1,269	1959	3	1	$39,000	$30.73
03303180050000		1,269	1956	3	2	$39,000	$30.73
03303130310000		1,269	1954	3	1	$39,000	$30.73
03294210150000		1,265	1952	2	1	$39,000	$30.83
03203000700000		1,265	1958	3	1	$39,000	$30.83
03304150080000		1,262	1955	3	1	$39,000	$30.90
03304150210000		1,261	1955	3	1	$39,711	$31.49
03303140090000		1,269	1955	4	1	$40,000	$31.52
03303070140000		1,269	1956	3	1	$40,000	$31.52
03303130210000		1,269	1955	4	1	$40,000	$31.52
03302020050000		1,264	1952	3	1	$40,000	$31.65
03323080250000		1,270	1950	3	1	$41,000	$32.28
03303070090000		1,269	1955	3	1	$41,000	$32.31
03323130280000		1,264	1950	3	1	$41,000	$32.44
03323120230000		1,268	1950	3	1	$42,000	$33.12
03303150040000		1,269	1954	3	1	$43,000	$33.88
03303120270000	**203 N YALE AVE**	**1,269**	**1955**	**3**	**2**	**$43,000**	**$33.88**

Median of all 788 comparables: $29.16 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 788 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.

03302050120000	03334160230000	03323110290000	03334160240000	03301030060000
03301030050000	03324180110000	03292050150000	03323110140000	03301040040000
03323110130000	03301050060000	03301050050000	03292050140000	03323180160000
03324050260000	03324050270000	03304230170000	03324100140000	03301010030000
03301010040000	03301040060000	03324110040000	03324110050000	03324060120000
03324060110000	03323180100000	03324100130000	03301040030000	03334160090000
03301040050000	03323110540000	03302080130000	03334170190000	03324180100000
03334170220000	03334160110000	03334120300000	03294150020000	03292090330000
03294150150000	03294150120000	03294160180000	03302200660000	03203060740000
03334110030000	03204140170000	03323110280000	03294140030000	03304160170000
03292090320000	03303000130000	03334160020000	03294140120000	03294150040000
03292110140000	03302050090000	03294150180000	03303100100000	03294210010000
03301150030000	03301060380000	03334170070000	03294170010000	03323150410000
03302030150000	03304230550000	03292010100000	03294210050000	03294200100000
03323110490000	03303130240000	03302210230000	03294130180000	03323110560000
03292110010000	03334180020000	03301200120000	03203000960000	03334150170000
03334160260000	03302200470000	03323150460000	03294180050000	03334130270000
03294150050000	03334170200000	03194150190000	03334180090000	03334160030000
03301080110000	03303090100000	03302250140000	03334160250000	03283000060000
03292010190000	03203010010000	03334120290000	03294180160000	03323200030000
03303090130000	03302200300000	03204140280000	03302000130000	03323150450000
03322330070000	03294180030000	03303160130000	03334170210000	03292070200000
03294200060000	03301170520000	03302200410000	03294010140000	03294010160000
03302090150000	03334110060000	03303040040000	03324190310000	03334170180000
03323150400000	03303130390000	03323010210000	03303020110000	03302020150000
03302000260000	03303110420000	03303100110000	03303090110000	03303130070000
03303090210000	03303090200000	03303140180000	03303090070000	03303090060000
03303090090000	03303090120000	03294140140000	03294240060000	03303020080000
03301170230000	03303040100000	03323110570000	03204140030000	03292080070000
03303120210000	03294190030000	03294200030000	03334160070000	03334130280000
03301190080000	03203000670000	03301200190000	03302090040000	03302160270000
03303010440000	03301050220000	03303040030000	03303030280000	03334120040000
03294170220000	03302210270000	03294170170000	03204130270000	03324140280000
03301100050000	03302180230000	03303180020000	03334170100000	03334120020000
03303030030000	03301130040000	03294170020000	03302010200000	03294240070000
03303110520000	03323160120000	03203010030000	03334150040000	03323190160000
03301140010000	03302040140000	03303160150000	03292090280000	03301170210000
03323100330000	03194150120000	03303020130000	03203020250000	03294230210000
03303050240000	03303090240000	03303070120000	03334170050000	03323150420000
03283080160000	03294210040000	03292110110000	03301040240000	03303020200000
03294190010000	03302080020000	03303000160000	03303100090000	03303130010000
03303110100000	03303110080000	03303090250000	03303110210000	03303090080000
03303090260000	03303090150000	03303040020000	03302140290000	03302040080000
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03292050390000	03204140040000	03204130260000	03303140260000	03303110480000
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03294200050000	03302000160000	03303120140000	03292070120000	03292070130000
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03204130180000	03334170040000	03302100050000	03294230330000	03323020070000
03302030340000	03302200380000	03303030320000	03303160090000	03204110090000
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03292080240000	03334160050000	03323190180000	03194150100000	03302080060000
03303130180000	03304230600000	03301090050000	03301060410000	03303090050000
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03303020090000	03303150070000	03194060080000	03303140300000	03334170060000
03323150360000	03303120280000	03334170160000	03304050040000	03194100090000
03301160290000	03204110260000	03301050210000	03323020020000	03323150100000
03294170190000	03302010060000	03303140240000	03334160200000	03283000070000
03294130140000	03323010010000	03302020290000	03334120090000	03302130280000
03304170180000	03302000240000	03301070120000	03302020300000	03292060310000
03204140080000	03302210290000	03323110380000	03334120280000	03334120160000
03294150130000	03294180200000	03292020060000	03194120070000	03303160060000
03323160070000	03194090170000	03303110530000	03324120100000	03294130120000
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03303130250000	03303150030000	03324120360000	03323120260000	03304210190000
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03323130250000	03194130150000	03323170160000	03303110180000	03303180110000
03194100160000	03294170180000	03294170150000	03302000120000	03294230100000
03283110050000	03302130220000	03303020230000	03194110160000	03194100180000
03324050040000	03301160300000	03294200130000	03303130200000	03303070180000
03303070100000	03323080250000	03303190280000	03303160040000	03303070090000
03302210280000	03303110050000	03303140010000	03194150140000	03294230220000
03292050330000	03194140190000	03323130280000	03314040180000	03302080210000
03302020340000	03323010200000	03294200090000	03203000360000	03302020140000
03301050350000	03302000270000	03194130110000	03303110090000	03303110260000
03203050240000	03323120370000	03302010050000	03302030280000	03301050170000
03301150040000	03294140110000	03194100040000	03194100170000	03302020260000
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03294170100000	03294160200000	03194150060000	03334170240000	03323150370000
03303010250000	03323120230000	03323100270000	03302130190000	03323120360000
03323010070000	03323150350000	03294160170000	03303110240000	03292090340000
03323130310000	03323120240000	03323090320000	03303110550000	03323130360000
03283000390000	03303000290000	03302150110000	03294210080000	03303150040000

03302080050000	03323160080000	03323170180000	03303100180000	03304220340000
03323080260000	03323120320000	03314080080000	03323130270000	03303110320000
03323000300000	03323100380000	03314080060000	03194120050000	03323090080000
03301100150000	03303010480000	03303130260000	03323080330000	03303190250000
03323120350000	03301070220000	03323130350000	03304190480000	03294180010000
03303020100000	03203000950000	03323090270000	03324190290000	03303140160000
03323010060000	03203001220000	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.

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.