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	03332100070000
Property address	431 S DONALD AVE
Township	Wheeling (38)
Assessor neighborhood	38050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$44,000	**$38,287**	**$5,713**

13.0% of the current assessed value.
Estimated tax effect about $1,212 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 363 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 $30.48 per square foot. This home is assessed at $35.03 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,256 square feet gives $38,287. 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	1,256 square feet
Land area	8,976 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$44,000
Assessed value per square foot	$35.03

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	562
2	Building area within 15% of this home	387
3	Built within 15 years of this home	385
4	Same building type	365
5	Same construction quality grade	363

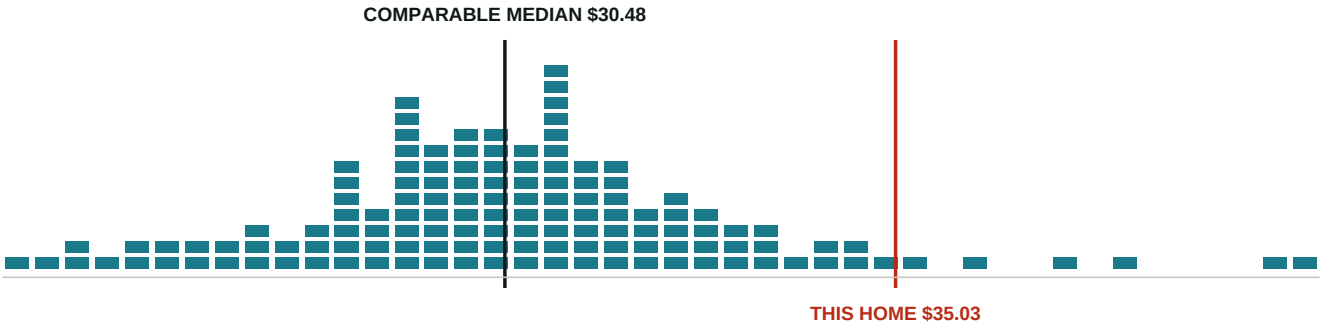
The comparable figure used is the median of all 363 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 363 properties 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	363
Lowest assessed	$24.63 per square foot
25th percentile	$29.27 per square foot
Median	$30.48 per square foot
75th percentile	$31.74 per square foot
Highest assessed	$39.97 per square foot
This home	$35.03 per square foot
Position	assessed above 355 of the 363 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 363 comparables	$30.48
Building area of this home	1,256 sq ft
Median multiplied by building area	**$38,287**
Current total assessed value	$44,000
Difference, the reduction requested	**$5,713**

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 $5,713 in assessed value is worth roughly $1,212 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

363 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 363 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
03331230280000	224 S PRINDLE AVE	1,276	1956	3	1	$31,457	$24.65
03331200200000	540 S PHELPS AVE	1,273	1961	3	1	$32,000	$25.14
03331230350000	330 S PRINDLE AVE	1,251	1958	3	1	$31,921	$25.52
03331250210000	106 S WATERMAN AVE	1,264	1957	3	1	$34,976	$27.67
03331210170000	532 S WATERMAN AVE	1,278	1959	3	1	$36,329	$28.43
03331220010000	1805 E KENSINGTON RD	1,258	1955	3	1	$36,000	$28.62
03331250340000		1,264	1957	3	1	$36,252	$28.68
03331230080000		1,273	1956	3	1	$36,754	$28.87
03331220130000		1,279	1955	3	1	$37,000	$28.93
03283050150000		1,239	1956	3	1	$35,965	$29.03
03331230160000		1,279	1956	3	1	$37,275	$29.14
03331220230000		1,264	1955	3	1	$37,000	$29.27
03283060140000		1,239	1956	3	1	$36,275	$29.28
03331230100000		1,279	1959	3	1	$37,454	$29.28
03331230070000		1,278	1955	3	1	$37,701	$29.50
03331240180000		1,236	1952	3	1	$36,521	$29.55
03331240210000		1,251	1956	3	1	$37,000	$29.58
03331230190000		1,279	1958	3	1	$38,000	$29.71
03331250280000		1,251	1957	3	1	$37,275	$29.80
03331230110000		1,257	1959	3	1	$37,542	$29.87
03331250050000		1,279	1957	3	1	$38,208	$29.87
03331210130000		1,270	1960	3	1	$38,000	$29.92
03331200010000		1,244	1959	3	1	$37,410	$30.07
03331230040000		1,237	1956	3	1	$37,286	$30.14
03331250140000		1,257	1957	3	1	$38,000	$30.23
03331220030000		1,256	1955	3	1	$38,000	$30.25
03332080040000		1,248	1957	3	1	$37,882	$30.35
03331250310000		1,251	1956	3	1	$38,000	$30.38
03331240350000		1,251	1956	3	1	$38,000	$30.38
03331250170000		1,249	1956	3	1	$38,000	$30.42
03331230300000		1,279	1956	3	1	$39,000	$30.49
03331250120000		1,249	1957	3	1	$38,107	$30.51
03332140030000		1,258	1958	3	1	$38,648	$30.72
03331250370000		1,233	1957	3	1	$38,000	$30.82
03283060110000		1,243	1958	3	1	$38,310	$30.82
03331250150000		1,264	1956	3	1	$39,000	$30.85
03281120210000		1,264	1965	3	1	$39,000	$30.85
03332090070000		1,261	1958	3	1	$38,980	$30.91
03332090180000		1,258	1957	3	1	$39,000	$31.00
03331240110000		1,257	1956	3	1	$39,000	$31.03

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03331240150000		1,257	1957	3	1	$39,000	$31.03
03331240300000		1,257	1956	3	1	$39,000	$31.03
03331240340000		1,256	1956	3	1	$39,000	$31.05
03332090110000		1,256	1957	3	1	$39,000	$31.05
03331250090000		1,249	1956	3	1	$39,000	$31.22
03332100020000		1,279	1957	3	2	$40,000	$31.27
03283050360000		1,276	1961	3	1	$40,000	$31.35
03332090040000		1,243	1957	3	1	$39,000	$31.38
03332080060000		1,243	1957	3	1	$39,000	$31.38
03331240250000		1,240	1956	3	1	$39,000	$31.45
03283060180000		1,239	1955	3	1	$39,000	$31.48
03332100160000		1,270	1958	3	1	$40,000	$31.50
03331250190000		1,264	1958	3	1	$40,000	$31.65
03334230110000		1,252	1953	3	1	$40,000	$31.95
03281110020000		1,248	1958	3	1	$40,243	$32.25
03281100240000		1,248	1956	3	1	$41,000	$32.85
03281030040000		1,235	1954	3	1	$41,000	$33.20
03283060120000		1,260	1957	3	1	$42,000	$33.33
03284040030000		1,255	1961	3	2	$43,000	$34.26
03332100070000	**431 S DONALD AVE**	**1,256**	**1957**	**3**	**2**	**$44,000**	**$35.03**
03283050320000		1,276	1963	4	2	$51,000	$39.97

Median of all 363 comparables: $30.48 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 363 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.

03331130140000	03331230280000	03331200200000	03331130170000	03331230350000
03331210110000	03281130080000	03331140070000	03331200150000	03331200160000
03331140060000	03331180080000	03213050070000	03331190110000	03281160070000
03331200060000	03334030100000	03331210100000	03331130150000	03334070220000
03331210120000	03331210020000	03331210180000	03331220070000	03331240010000
03334070150000	03332060170000	03213030260000	03331180020000	03283050090000
03331150110000	03284030180000	03331250210000	03281150080000	03334070230000
03331130120000	03331150250000	03331130160000	03281110120000	03331210030000
03331190100000	03334070050000	03283060160000	03331210140000	03213070070000
03331140140000	03331140080000	03331140110000	03331210170000	03334070110000
03281150150000	03334030160000	03331150300000	03331140020000	03331150310000
03331120120000	03331130020000	03331130030000	03331220010000	03281180320000
03331250340000	03334210030000	03334230180000	03331140190000	03331240200000
03331190050000	03331190040000	03332120060000	03283050010000	03331120050000
03213020170000	03331230080000	03332120110000	03283060040000	03281120090000
03331220130000	03331220060000	03331230360000	03283050150000	03331230160000
03332080080000	03331250360000	03283020330000	03281150050000	03281120040000
03331210070000	03281040160000	03213070040000	03283060330000	03213070060000
03331220230000	03283060140000	03281120120000	03331230100000	03332130080000
03281170050000	03283060320000	03284030140000	03331130110000	03281180370000
03332080010000	03331220050000	03283050130000	03331230060000	03331200030000
03331140170000	03331220210000	03281120030000	03331210160000	03281120060000
03331230070000	03331220120000	03213050090000	03332100050000	03331240180000
03331230220000	03331210050000	03331240210000	03283060060000	03281180240000
03332160050000	03332110040000	03332090080000	03331220090000	03281150010000
03331200020000	03281170080000	03331120080000	03331230190000	03332100150000
03331240080000	03283100150000	03331250280000	03284030020000	03332070180000
03332100040000	03331150270000	03331230110000	03331250050000	03331220240000
03332070050000	03331210130000	03281120160000	03213080040000	03281160140000
03283050110000	03213030050000	03281090240000	03283050200000	03283100060000
03283060130000	03331200010000	03281160160000	03283020590000	03281130070000
03331230040000	03332120050000	03331230140000	03332110180000	03332110150000
03331230030000	03331250140000	03331220030000	03283050040000	03283050180000
03281120130000	03331200140000	03281120020000	03281170110000	03281090200000
03332080040000	03331250310000	03331240350000	03331220040000	03331220220000
03283050100000	03331250170000	03331120040000	03281170130000	03332100030000
03281160120000	03332070030000	03331230300000	03331250120000	03331230150000
03283060100000	03283060280000	03332130040000	03281130040000	03281110080000
03281170260000	03331250260000	03331150180000	03332110030000	03281090220000
03281110150000	03331250110000	03334210050000	03332140030000	03332070020000
03331250370000	03283060110000	03281090060000	03213070030000	03213020140000
03331250150000	03281120210000	03283060210000	03331230320000	03281160040000
03283050160000	03332090070000	03331220150000	03332090050000	03284040090000
03332090120000	03281160020000	03281120050000	03281100370000	03281100310000
03332090010000	03331220140000	03281180300000	03331150120000	03331240230000

03283040120000	03332090180000	03331210060000	03284040150000	03331240110000
03331240150000	03331240300000	03281110100000	03331240340000	03332090110000
03281100270000	03284040020000	03331240140000	03331240380000	03283100140000
03331140050000	03213080090000	03281090270000	03331220170000	03331250090000
03332100080000	03281140060000	03281180360000	03332100020000	03332100060000
03331240100000	03334070180000	03281140020000	03281130030000	03331220080000
03283050360000	03332090040000	03332080060000	03283100100000	03331240250000
03281100360000	03281100280000	03283060180000	03332100160000	03332090060000
03331200110000	03284030090000	03332060030000	03332100170000	03281100120000
03331250190000	03332070060000	03281140070000	03281100250000	03281110180000
03281100350000	03281100340000	03281110170000	03281100330000	03281130020000
03281100210000	03284030050000	03331240220000	03283060260000	03281160030000
03281110090000	03281100380000	03331140030000	03334230110000	03331150320000
03281170060000	03332120130000	03334230130000	03332110080000	03332120010000
03281180030000	03281110020000	03284040130000	03281150030000	03281070090000
03281060020000	03281140110000	03281140040000	03281110140000	03281100220000
03281100300000	03281110030000	03281100260000	03281110060000	03281110130000
03281100290000	03281110160000	03281110050000	03281110040000	03332110050000
03332080070000	03281160130000	03281100160000	03281090170000	03284040100000
03281100240000	03213070140000	03331250130000	03331240270000	03281180340000
03281170030000	03281100320000	03281030040000	03281030110000	03281090070000
03332060180000	03283060120000	03283100110000	03284040120000	03284040140000
03281110070000	03331250380000	03332090130000	03281150040000	03281170090000
03283050260000	03331250270000	03281140100000	03213030070000	03331180070000
03284040030000	03281160050000	03294120450000	03332090170000	03284040110000
03332090090000	03283100130000	03281120170000	03283050020000	03213020200000
03281160010000	03332140110000	03281170150000	03332110020000	03281170170000
03281170120000	03332080050000	03283050320000		

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.