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	03332190160000
Property address	332 S RAMMER AVE
Township	Wheeling (38)
Assessor neighborhood	38050
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$54,000

15.6% of the current assessed value.

COMPARABLES IMPLY

$45,558

Estimated tax effect about $1,791 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,442

SECTION 1

The argument in one paragraph

The Assessor values 244 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 $31.81 per square foot. This home is assessed at $37.71 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,432 square feet gives $45,558. 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	1,432 square feet
Land area	8,712 square feet
Year built	1962
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$54,000
Assessed value per square foot	$37.71

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	443
2	Building area within 15% of this home	249
3	Built within 15 years of this home	245
4	Same building type	245
5	Same construction quality grade	244

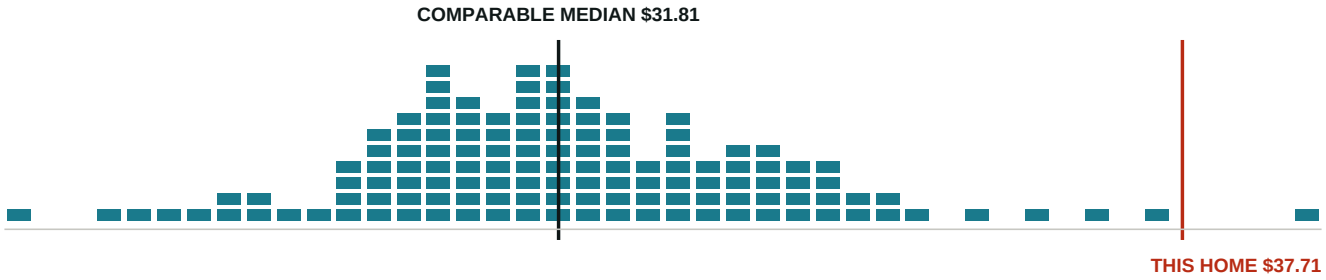
The comparable figure used is the median of all 244 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 244 properties 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	244
Lowest assessed	$26.58 per square foot
25th percentile	$30.74 per square foot
Median	$31.81 per square foot
75th percentile	$32.99 per square foot
Highest assessed	$39.02 per square foot
This home	$37.71 per square foot
Position	assessed above 242 of the 244 comparable properties, the 99th percentile



$26.58 per sq ft — 244 comparable properties by assessed value per square foot, one mark is 2 properties — $39.02 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 244 comparables	$31.81
Building area of this home	1,432 sq ft
Median multiplied by building area	**$45,558**
Current total assessed value	$54,000
Difference, the reduction requested	**$8,442**

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 $8,442 in assessed value is worth roughly $1,791 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

244 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 244 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
03334060090000	212 N DALE AVE	1,489	1960	3	1	$41,000	$27.54
03283030260000	2017 E EUCLID AVE	1,486	1966	4	2	$44,000	$29.61
03281100110000	803 N STRATFORD RD	1,431	1957	3	1	$42,573	$29.75
03332170110000	108 S EVANSTON AVE	1,469	1962	3	1	$44,000	$29.95
03284030100000	21 N WATERMAN AVE	1,427	1958	4	1	$42,847	$30.03
03332190150000	328 S RAMMER AVE	1,428	1962	3	1	$43,000	$30.11
03283020690000	20 N PRINDLE AVE	1,479	1960	3	1	$45,000	$30.43
03283060230000	112 N WATERMAN AVE	1,379	1957	3	1	$42,000	$30.46
03283060240000	106 N WATERMAN AVE	1,379	1957	3	1	$42,000	$30.46
03283060220000	116 N WATERMAN AVE	1,379	1957	3	1	$42,000	$30.46
03283060250000	102 N WATERMAN AVE	1,379	1957	3	1	$42,000	$30.46
03332130160000	432 S EVANSTON AVE	1,443	1959	3	1	$44,000	$30.49
03284030070000	101 N WATERMAN AVE	1,429	1959	4	2	$43,593	$30.51
03281180250000	718 N DRURY LN	1,488	1963	4	2	$45,496	$30.58
03281120190000	1706 E EUCLID AVE	1,405	1969	4	1	$43,000	$30.60
03331140090000	437 S PRINDLE AVE	1,403	1956	4	1	$43,000	$30.65
03284030010000		1,399	1957	3	1	$43,000	$30.74
03281180020000		1,429	1966	4	2	$44,000	$30.79
03284030080000		1,396	1958	3	1	$43,000	$30.80
03332190040000		1,396	1960	3	1	$43,000	$30.80
03283030340000		1,395	1970	3	1	$43,000	$30.82
03281170220000		1,411	1964	3	2	$43,506	$30.83
03284020300000		1,483	1966	4	2	$45,983	$31.01
03284020450000		1,447	1963	4	2	$45,000	$31.10
03284060420000		1,445	1967	3	2	$45,009	$31.15
03283060200000		1,379	1957	3	1	$43,000	$31.18
03332190110000		1,454	1963	4	2	$45,349	$31.19
03332020150000		1,442	1963	3	1	$45,000	$31.21
03283020490000		1,396	1962	3	2	$43,597	$31.23
03332160140000		1,482	1964	4	2	$46,307	$31.25
03281150130000		1,432	1966	4	1	$45,000	$31.42
03283060190000		1,399	1957	3	1	$44,000	$31.45
03284030030000		1,399	1957	3	1	$44,000	$31.45
03281140180000		1,444	1963	3	2	$45,693	$31.64
03332110090000		1,390	1958	3	1	$44,000	$31.65
03283040360000		1,421	1975	3	1	$45,000	$31.67
03332210100000		1,389	1965	4	2	$44,000	$31.68
03332210140000		1,389	1962	3	1	$44,000	$31.68
03332170010000		1,468	1964	4	2	$46,673	$31.79
03283030230000		1,404	1966	4	2	$44,888	$31.97

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03281180170000		1,423	1964	4	2	$45,687	$32.11
03281100100000		1,431	1958	3	1	$46,000	$32.15
03281180280000		1,424	1963	3	2	$46,000	$32.30
03332210020000		1,389	1962	4	2	$45,000	$32.40
03281170210000		1,409	1967	4	2	$46,000	$32.65
03332160120000		1,394	1966	3	2	$46,000	$33.00
03281020120000		1,392	1977	3	1	$46,000	$33.05
03332150170000		1,447	1961	3	2	$48,000	$33.17
03284060450000		1,445	1967	4	2	$48,000	$33.22
03332190120000		1,428	1962	4	2	$48,000	$33.61
03284060390000		1,424	1967	4	2	$48,000	$33.71
03281180160000		1,423	1964	3	2	$48,000	$33.73
03284060340000		1,445	1969	4	2	$49,000	$33.91
03281180040000		1,457	1965	4	2	$50,000	$34.32
03281160080000		1,426	1961	4	2	$49,000	$34.36
03283040220000		1,420	1963	4	2	$49,000	$34.51
03284060360000		1,445	1967	4	2	$50,000	$34.60
03284060300000		1,445	1966	4	2	$51,000	$35.29
03283020400000		1,414	1960	4	2	$52,000	$36.78
03332190160000	**332 S RAMMER AVE**	**1,432**	**1962**	**3**	**2**	**$54,000**	**$37.71**
03281180260000		1,441	1963	3	2	$56,000	$38.86

Median of all 244 comparables: $31.81 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 244 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.

03281070130000	03334060090000	03284030150000	03281070120000	03332130090000
03332160150000	03281070160000	03332020140000	03332190070000	03332170140000
03281150060000	03284020310000	03281100180000	03331190140000	03332080100000
03283030260000	03213060370000	03281100110000	03332160040000	03332200020000
03283030200000	03281090040000	03332160030000	03331210200000	03332170110000
03332020160000	03284030100000	03281060010000	03331210210000	03332190150000
03331130180000	03332190140000	03331120170000	03283060310000	03332080160000
03332170060000	03332200070000	03283020310000	03281080040000	03283020690000
03331210190000	03283020430000	03283060230000	03283060240000	03283060220000
03283060250000	03332210120000	03332130160000	03283020570000	03284030070000
03283050250000	03281180250000	03332120180000	03281120190000	03332150130000
03331140090000	03332070150000	03332170170000	03332140120000	03283030070000
03284030010000	03331130070000	03332140170000	03331120130000	03294250090000
03281180020000	03284030080000	03332190040000	03332190170000	03283030340000
03284020330000	03281170220000	03331130090000	03332100010000	03332020120000
03332160060000	03331180060000	03331150150000	03284020300000	03283160310000
03332140100000	03334230170000	03332210030000	03332160070000	03284020450000
03331140160000	03284060420000	03332020110000	03283060200000	03332190110000
03332020150000	03283020490000	03281100050000	03332190020000	03332160140000
03332170120000	03281090160000	03332020090000	03332150040000	03331200080000
03283040160000	03281150130000	03332170130000	03283060190000	03284030030000
03332200090000	03283050270000	03283160240000	03332210080000	03283100160000
03332200150000	03332100140000	03332200170000	03281090080000	03281140180000
03332110090000	03281150160000	03283040360000	03332210100000	03332210140000
03332170010000	03281150090000	03283050310000	03332190130000	03332090140000
03283020500000	03332100180000	03332140080000	03284020320000	03332210050000
03332160020000	03331120140000	03331130080000	03332210070000	03332090150000
03281160090000	03332170030000	03283030230000	03331120190000	03331120180000
03332190080000	03332190060000	03332070170000	03332150030000	03332150110000
03332130140000	03281180170000	03281070060000	03281180180000	03281100100000
03332070080000	03331120150000	03332020200000	03281180280000	03332160080000
03332070130000	03284030040000	03332210020000	03332140010000	03284040050000
03332130050000	03332130010000	03332200060000	03332020030000	03283020620000
03294120400000	03283020600000	03332130030000	03281170210000	03284050250000
03331120160000	03284050030000	03332140180000	03332120080000	03281180200000
03332190090000	03294260130000	03281150100000	03332070120000	03283020610000
03283020630000	03332100100000	03281170190000	03332140130000	03332160120000
03281020120000	03281140120000	03332150170000	03284060450000	03281180310000
03332130170000	03332080140000	03281180350000	03281140050000	03283100090000
03281140030000	03281140080000	03332150180000	03283040390000	03332150100000
03281120140000	03281160150000	03283030330000	03332190120000	03284060390000
03281180160000	03332200180000	03332070110000	03332150140000	03332020180000
03332110170000	03281090260000	03281090230000	03284060340000	03332130100000
03332150150000	03332150160000	03332140160000	03332150010000	03283040350000
03281140170000	03332200050000	03281170140000	03281170160000	03281180040000

03281160080000	03332070160000	03332170050000	03332080130000	03283040220000
03332200120000	03284060360000	03332020040000	03332150090000	03283050220000
03281180110000	03281170180000	03284060300000	03332080120000	03332130110000
03283020400000	03281170020000	03281180260000	03281160110000	

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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