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	03341300150000
Property address	414 N WILLE ST
Township	Wheeling (38)
Assessor neighborhood	38080
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$36,000	**$31,953**	**$4,047**

11.2% of the current assessed value.
Estimated tax effect about $858 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 20 other properties in assessor neighborhood 38080 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 $30.99 per square foot. This home is assessed at $34.92 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,031 square feet gives $31,953. 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	1,031 square feet
Land area	7,260 square feet
Year built	1940
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$36,000
Assessed value per square foot	$34.92

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	180
2	Building area within 15% of this home	20
3	Built within 15 years of this home	20
4	Same building type	20
5	Same construction quality grade	20

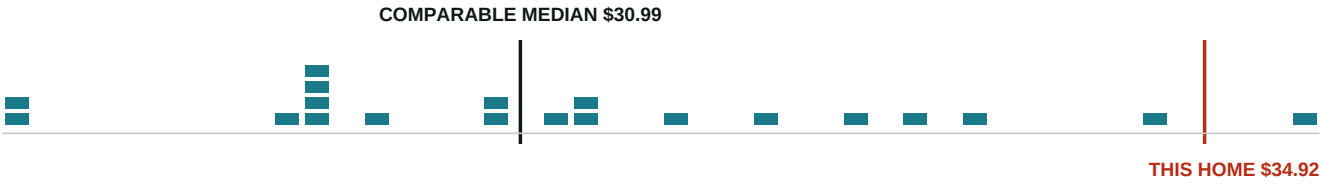
The comparable figure used is the median of all 20 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 20 properties 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	20
Lowest assessed	$28.02 per square foot
25th percentile	$29.81 per square foot
Median	$30.99 per square foot
75th percentile	$32.50 per square foot
Highest assessed	$35.58 per square foot
This home	$34.92 per square foot
Position	assessed above 19 of the 20 comparable properties, the 95th percentile



$28.02 per sq ft — 20 comparable properties by assessed value per square foot, one mark is one property — $35.58 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 20 comparables	$30.99
Building area of this home	1,031 sq ft
Median multiplied by building area	**$31,953**
Current total assessed value	$36,000
Difference, the reduction requested	**$4,047**

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 $4,047 in assessed value is worth roughly $858 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

All 20 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03343070200000	304 N MAIN ST	1,142	1949	4	1	$32,000	$28.02
03341310190000	406 N MAIN ST	1,040	1944	2	1	$29,176	$28.05
03342030050000	515 N EMERSON ST	1,080	1950	2	1	$32,000	$29.63
03341310170000	410 N MAIN ST	1,040	1946	3	1	$31,000	$29.81
03341310150000	414 N MAIN ST	1,040	1943	2	1	$31,000	$29.81
03341310160000	412 N MAIN ST	1,040	1945	2	1	$31,000	$29.81
03341310200000	404 N MAIN ST	1,040	1943	2	1	$31,000	$29.81
03341300160000	412 N WILLE ST	1,026	1946	2	1	$30,894	$30.11
03341310120000	1 W MEMORY LN	1,040	1943	4	1	$32,000	$30.77
03344030050000	215 N MAIN ST	1,169	1950	3	1	$36,000	$30.80
03341310210000	402 N MAIN ST	1,026	1949	2	1	$32,000	$31.19
03342030130000	522 N MAPLE ST	1,080	1951	2	1	$33,798	$31.29
03343220080000	107 N PINE ST	1,179	1948	3	1	$37,000	$31.38
03342090040000	417 N EMERSON ST	1,080	1951	2	1	$34,381	$31.83
03343050100000	303 N RUSSELL ST	1,175	1947	3	1	$38,000	$32.34
03343120060000	211 N ELMHURST AVE	1,084	1948	4	2	$35,758	$32.99
03342030090000	507 N EMERSON ST	1,080	1950	3	1	$36,000	$33.33
03342090060000	413 N EMERSON ST	1,080	1952	2	1	$36,358	$33.66
03341300080000	407 N PINE ST	1,040	1943	2	1	$36,000	$34.62
03341300150000	**414 N WILLE ST**	**1,031**	**1940**	**2**	**1**	**$36,000**	**$34.92**
03341300070000	409 N PINE ST	1,040	1943	3	1	$37,000	$35.58

Median of all 20 comparables: $30.99 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 20 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.

03343070200000	03341310190000	03342030050000	03341310170000	03341310150000
03341310160000	03341310200000	03341300160000	03341310120000	03344030050000
03341310210000	03342030130000	03343220080000	03342090040000	03343050100000
03343120060000	03342030090000	03342090060000	03341300080000	03341300070000

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.