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	03344040230000
Property address	202 N MAPLE ST
Township	Wheeling (38)
Assessor neighborhood	38080
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$35,463

15.2% of the current assessed value.
Estimated tax effect about $1,143 a year at a 7% composite rate.

COMPARABLES IMPLY

$30,076

REDUCTION REQUESTED

$5,387

SECTION 1

The argument in one paragraph

The Assessor values 423 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 $29.81 per square foot. This home is assessed at $35.15 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,009 square feet gives $30,076. 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	1,009 square feet
Land area	7,800 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	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$35,463
Assessed value per square foot	$35.15

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	1,179
2	Building area within 15% of this home	447
3	Built within 15 years of this home	441
4	Same building type	425
5	Same construction quality grade	423

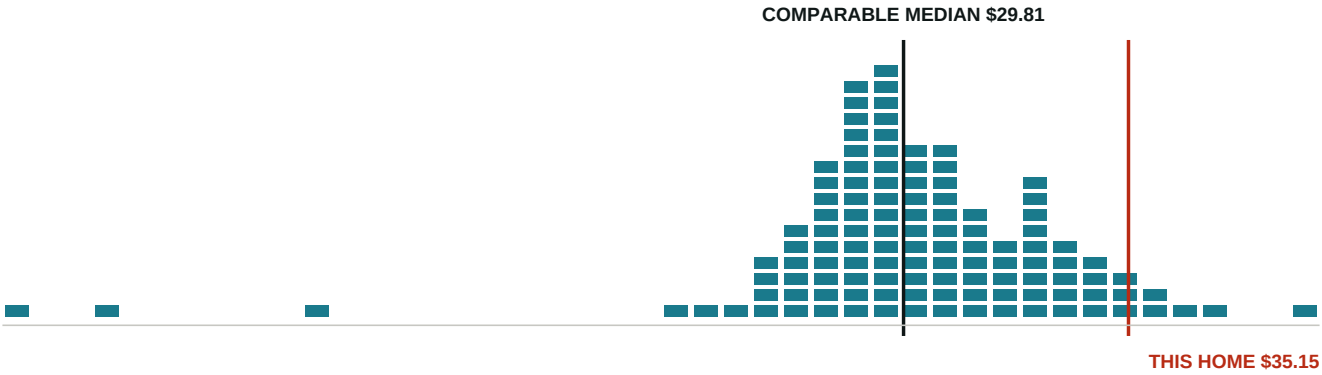
The comparable figure used is the median of all 423 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 423 properties 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	423
Lowest assessed	$8.42 per square foot
25th percentile	$28.68 per square foot
Median	$29.81 per square foot
75th percentile	$31.92 per square foot
Highest assessed	$39.68 per square foot
This home	$35.15 per square foot
Position	assessed above 409 of the 423 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 423 comparables	$29.81
Building area of this home	1,009 sq ft
Median multiplied by building area	**$30,076**
Current total assessed value	$35,463
Difference, the reduction requested	**$5,387**

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 $5,387 in assessed value is worth roughly $1,143 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

423 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 423 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
03343290040000	15 N RIDGE AVE	1,036	1955	2	1	$25,961	$25.06
03343210150000	104 N PINE ST	1,033	1951	2	1	$28,349	$27.44
03344000070000	311 N MAIN ST	1,030	1954	2	1	$28,453	$27.62
03344020100000	305 N MAPLE ST	1,009	1955	3	1	$27,927	$27.68
03341230210000		1,013	1955	3	1	$28,344	$27.98
03341180090000		1,053	1958	3	1	$29,530	$28.04
03341240020000		1,040	1954	3	1	$29,616	$28.48
03344030170000		1,008	1949	3	2	$28,816	$28.59
03344110110000		1,041	1954	2	1	$29,937	$28.76
03341240010000		1,040	1954	2	1	$30,000	$28.85
03344100350000		1,035	1951	2	1	$30,000	$28.99
03344080080000		1,035	1947	2	1	$30,000	$28.99
03343090100000		1,012	1955	3	1	$29,407	$29.06
03343050060000		1,029	1954	2	1	$30,000	$29.15
03341180070000		1,053	1955	3	1	$30,867	$29.31
03343010020000		1,052	1953	3	1	$31,000	$29.47
03341230200000		1,050	1955	3	1	$31,000	$29.52
03341230190000		1,014	1955	3	1	$30,000	$29.59
03344000080000		1,014	1954	2	1	$30,000	$29.59
03341220040000		1,045	1958	2	1	$31,000	$29.67
03343310030000		1,007	1955	3	1	$29,963	$29.75
03341240080000		1,040	1954	3	1	$31,000	$29.81
03341160110000		1,040	1954	3	1	$31,000	$29.81
03341240070000		1,040	1954	3	1	$31,000	$29.81
03341240050000		1,040	1954	3	1	$31,000	$29.81
03344030290000		1,037	1955	2	1	$31,000	$29.89
03343300020000		1,028	1949	2	1	$30,846	$30.01
03341270190000		1,031	1959	3	1	$30,961	$30.03
03343150170000		1,014	1954	3	1	$30,488	$30.07
03343060100000		1,024	1953	3	1	$31,000	$30.27
03341290090000		1,023	1953	2	1	$31,000	$30.30
03343010030000		1,052	1953	3	1	$32,000	$30.42
03343090080000		1,012	1954	3	1	$30,804	$30.44
03343170030000		1,014	1951	3	1	$31,000	$30.57
03343140190000		1,013	1955	2	1	$31,000	$30.60
03343250010000		1,040	1956	3	1	$32,000	$30.77
03344140030000		1,028	1956	3	1	$31,956	$31.09
03343010010000		1,052	1953	3	1	$33,000	$31.37
03341160060000		1,040	1954	3	1	$33,000	$31.73
03341260110000		1,040	1954	3	1	$33,000	$31.73

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03341160040000		1,040	1954	3	1	$33,000	$31.73
03344080190000		1,008	1952	2	1	$32,000	$31.75
03344030130000		1,007	1953	3	1	$32,000	$31.78
03343010190000		1,000	1954	2	1	$31,982	$31.98
03344020120000		1,000	1954	3	1	$32,000	$32.00
03341280110000		1,030	1954	3	1	$33,000	$32.04
03343010110000		1,024	1952	3	1	$33,000	$32.23
03342100060000		1,024	1952	4	1	$33,000	$32.23
03343090090000		1,012	1954	3	1	$33,000	$32.61
03343090070000		1,012	1954	3	1	$33,000	$32.61
03343080180000		1,008	1954	2	1	$32,904	$32.64
03353050030000		1,040	1961	3	1	$34,000	$32.69
03344100280000		1,025	1958	3	2	$34,444	$33.60
03344250050000		1,040	1964	3	1	$36,000	$34.62
03343160250000		1,025	1956	3	1	$36,000	$35.12
03344040230000	**202 N MAPLE ST**	**1,009**	**1957**	**3**	**2**	**$35,463**	**$35.15**
03341180080000		1,020	1955	2	1	$36,000	$35.29
03343060070000		1,027	1954	3	1	$37,000	$36.03
03343310040000		1,014	1955	3	1	$37,000	$36.49
03343200230000		1,008	1954	2	1	$37,000	$36.71
03341240100000		1,040	1954	3	1	$41,269	$39.68

Median of all 423 comparables: $29.81 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 423 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.

03341070330000	03341070310000	03341070320000	03342130250000	03344000040000
03343290040000	03343020050000	03341000240000	03344010130000	03341060220000
03341070400000	03343180130000	03341040320000	03341210130000	03343070170000
03341070490000	03344080120000	03341300220000	03343230010000	03344030030000
03341070390000	03341150160000	03341070420000	03341220120000	03343270020000
03343290050000	03341220110000	03341210110000	03341220010000	03343030050000
03343180100000	03341230220000	03342010140000	03341220250000	03341220260000
03343170040000	03342110080000	03341070090000	03343210150000	03341170110000
03343070190000	03343070130000	03341070060000	03341270130000	03341270040000
03343210170000	03344000070000	03341290050000	03341250180000	03341250140000
03343100100000	03341070430000	03344020100000	03344030020000	03341150220000
03342140020000	03341150130000	03341070410000	03341150170000	03343270060000
03341150120000	03343190080000	03341230150000	03341280090000	03343140080000
03341230210000	03341230110000	03343220160000	03341180090000	03344080060000
03343270120000	03341190240000	03341150060000	03343220120000	03341230020000
03344030300000	03341260010000	03343220200000	03341160050000	03341130130000
03341150210000	03341200170000	03343290070000	03341220020000	03341240140000
03343140110000	03344030060000	03343120190000	03341140020000	03343140180000
03343070010000	03343060170000	03341240020000	03343230130000	03341070380000
03341260050000	03341030150000	03341070070000	03341060270000	03344030170000
03343020120000	03341140200000	03342130020000	03342010110000	03344000240000
03343010100000	03343090180000	03341150140000	03341030320000	03341210030000
03341220030000	03341140140000	03341220060000	03341200120000	03341060320000
03341220070000	03341150150000	03341210170000	03343170140000	03341050250000
03344080050000	03344110110000	03343100140000	03343070080000	03341120020000
03344040130000	03343080170000	03343080140000	03343080200000	03341060240000
03341240120000	03341240010000	03343060200000	03343230180000	03341220220000
03341200110000	03343220150000	03343090140000	03343130040000	03344100350000
03344080080000	03344160070000	03343070090000	03343090100000	03341130210000
03342160050000	03341230240000	03341230260000	03341230250000	03341220230000
03341280140000	03343030020000	03344000060000	03344140310000	03343050060000
03341150100000	03341100160000	03341160210000	03341220090000	03343200120000
03341200130000	03341210040000	03341200190000	03341240130000	03343080120000
03343060190000	03344030210000	03343130070000	03341180070000	03344110010000
03343230090000	03343070180000	03343150030000	03344080210000	03341270060000
03343110110000	03343110060000	03343100240000	03341170150000	03343010020000
03343080190000	03343080150000	03342140100000	03342130110000	03344080100000
03341230200000	03341230270000	03341020160000	03341230190000	03344000080000
03341030110000	03344130090000	03344130060000	03341140130000	03341030300000
03341150050000	03341060200000	03341140120000	03341150070000	03341150040000
03341270140000	03341270050000	03341220040000	03343180110000	03344080040000
03343310030000	03341260140000	03343230020000	03341240080000	03341160110000
03341240070000	03341240050000	03341290100000	03341160010000	03341130220000
03344090100000	03341110100000	03343170150000	03341100100000	03341030130000
03344030290000	03343140090000	03341140210000	03344100490000	03343300020000

03341100110000	03341270190000	03344260020000	03343150170000	03341160160000
03344000220000	03341140040000	03341110210000	03344130100000	03343200130000
03341260070000	03343060110000	03343060100000	03344090190000	03341290090000
03341140050000	03343090130000	03341140030000	03344160100000	03344150080000
03343010030000	03341030270000	03343090080000	03341110020000	03341020200000
03341090100000	03341010220000	03341020290000	03341090140000	03341090110000
03341090060000	03344150030000	03341060190000	03341070110000	03341150030000
03341070100000	03341040180000	03341150090000	03341150020000	03341250220000
03343010220000	03343190210000	03341040290000	03341220100000	03341030280000
03341140160000	03341280030000	03341200160000	03343170030000	03343140190000
03341200070000	03343250010000	03341060230000	03341200010000	03341120060000
03341120110000	03341250190000	03343020140000	03341020320000	03341230230000
03341020110000	03341080180000	03344140030000	03341280200000	03341110180000
03341160170000	03343060180000	03341030160000	03342140130000	03342120060000
03342120110000	03342160130000	03341030340000	03344030040000	03341100180000
03344150180000	03343150010000	03343010010000	03341020300000	03344160170000
03341110060000	03341030260000	03341010300000	03341160060000	03341260110000
03341160040000	03344080190000	03344020190000	03344030130000	03343140160000
03341090180000	03341100060000	03343030060000	03343010190000	03344020120000
03341180260000	03341180250000	03341280110000	03341140180000	03344150120000
03342140040000	03343010080000	03341280120000	03343010110000	03342100060000
03341220140000	03343120110000	03344100290000	03341160020000	03343230200000
03343090090000	03343090070000	03343050180000	03343080180000	03353050030000
03341100130000	03341140090000	03341080220000	03343030100000	03341190160000
03341190180000	03341110220000	03341160070000	03343030090000	03343130010000
03344000010000	03341020250000	03343020100000	03343190220000	03341220130000
03341090050000	03341080160000	03341110110000	03341020180000	03341090080000
03341100030000	03341010200000	03341090220000	03341010130000	03341010160000
03341080140000	03341010240000	03341100140000	03341100050000	03341140190000
03341210140000	03341060250000	03341040110000	03343010160000	03341140080000
03341290110000	03343140210000	03344100280000	03341200030000	03341210070000
03343030160000	03341010180000	03341110200000	03341110130000	03341030180000
03343160180000	03341140010000	03341030190000	03341100200000	03341010150000
03341080190000	03341010280000	03341100080000	03341090190000	03341010250000
03341060260000	03343010120000	03341290040000	03341120040000	03341200040000
03344250050000	03341200150000	03343310020000	03341140060000	03341030200000
03341110070000	03341000250000	03341000180000	03343160250000	03341060280000
03341180080000	03343170050000	03343230160000	03341310010000	03341200020000
03342130090000	03341110160000	03343060070000	03343310040000	03341180050000
03343200230000	03341000220000	03341240100000		

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.