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	24333050140000
Property address	13215 FORESTVIEW LN
Township	Worth (39)
Assessor neighborhood	39211
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$36,104

18.5% of the current assessed value.

COMPARABLES IMPLY

$29,434

Estimated tax effect about $1,415 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,670

SECTION 1

The argument in one paragraph

The Assessor values 34 other properties in assessor neighborhood 39211 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 $14.92 per square foot. This home is assessed at $18.30 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,973 square feet gives $29,434. 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	1,973 square feet
Land area	10,774 square feet
Year built	1960
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Slab
Central air	No Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$36,104
Assessed value per square foot	$18.30

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	66
2	Building area within 15% of this home	54
3	Built within 15 years of this home	52
4	Same building type	34
5	Same construction quality grade	34

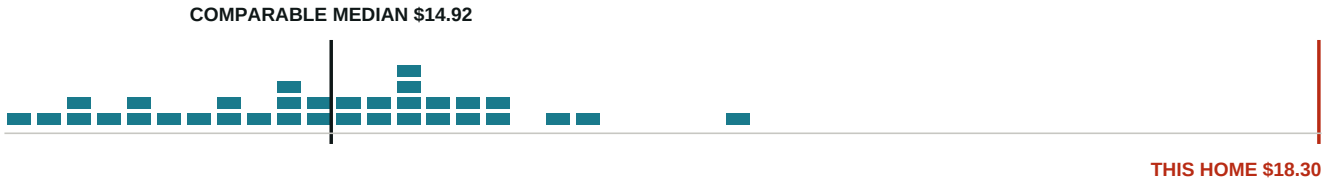
The comparable figure used is the median of all 34 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 34 properties 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	34
Lowest assessed	$13.80 per square foot
25th percentile	$14.48 per square foot
Median	$14.92 per square foot
75th percentile	$15.24 per square foot
Highest assessed	$16.26 per square foot
This home	$18.30 per square foot
Position	assessed above 34 of the 34 comparable properties, the 100th percentile



$13.80 per sq ft — 34 comparable properties by assessed value per square foot, one mark is one property — $18.30 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 34 comparables	$14.92
Building area of this home	1,973 sq ft
Median multiplied by building area	**$29,434**
Current total assessed value	$36,104
Difference, the reduction requested	**$6,670**

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 $6,670 in assessed value is worth roughly $1,415 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 34 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
24223280080000	11549 S LEE RD	2,101	1955	3	2	$29,000	$13.80
24223290210000	4630 W 116TH PL	1,935	1956	4	1	$27,000	$13.95
24223010230000	4546 W 115TH PL	2,140	1956	4	2	$30,001	$14.02
24223330060000	11547 S KENNETH AVE	2,058	1956	3	2	$29,001	$14.09
24333050360000	13124 VILLAGE LN	2,047	1961	3	1	$29,000	$14.17
24333120200000	13126 FAIRWAY DR	1,899	1961	3	1	$27,000	$14.22
24223300300000	11608 S KOLMAR AVE	1,898	1957	2	1	$27,000	$14.23
24331100290000	5300 W PARK LN	1,950	1960	3	1	$28,000	$14.36
24223280010000	4707 W 115TH PL	2,004	1955	4	2	$29,000	$14.47
24223010040000	4734 W 115TH PL	1,928	1958	4	1	$28,000	$14.52
24223270120000	4735 W 115TH PL	1,848	1955	4	2	$27,001	$14.61
24223310080000	11549 S KOLMAR AVE	2,044	1956	5	2	$30,000	$14.68
24223310110000	11601 S KOLMAR AVE	1,965	1956	4	2	$29,000	$14.76
24223010270000	4528 W 115TH PL	1,895	1965	3	1	$28,001	$14.78
24333110020000	13104 W END LN	1,962	1961	3	1	$29,000	$14.78
24331000440000	12844 W PLAYFIELD DR	1,812	1960	3	1	$27,000	$14.90
24333070180000	5440 HIGHLAND CT	2,080	1963	4	2	$31,000	$14.90
24331080180000	12839 PLEASANT CT	1,942	1960	4	1	$29,000	$14.93
24223290030000	4617 W 115TH PL	2,068	1956	3	1	$31,000	$14.99
24333100130000	5455 HOMESTEAD DR	2,126	1962	3	3	$32,000	$15.05
24331110140000	13037 PARK CT	2,190	1959	4	1	$33,000	$15.07
24223010260000	4532 W 115TH PL	1,849	1963	4	2	$28,001	$15.14
24223310350000	11628 S KILBOURN AVE	1,981	1958	4	2	$30,000	$15.14
24223320110000	11605 S KILBOURN AVE	1,911	1956	5	2	$29,000	$15.18
24333050220000	13256 E PLAYFIELD DR	1,907	1961	4	1	$29,000	$15.21
24331030130000	5237 PLEASANT LN	1,836	1961	4	2	$28,001	$15.25
24331080160000	12846 PLEASANT CT	1,896	1959	3	1	$29,000	$15.30
24333040070000	13123 W PLAYFIELD DR	1,823	1961	2	2	$28,000	$15.36
24331080310000	12813 MODEL CT	1,879	1969	3	1	$29,000	$15.43
24331000630000	13038 W PLAYFIELD DR HSE	1,813	1961	4	2	$28,000	$15.44
24333020170000	5425 CRESTWOOD DR	2,134	1961	4	3	$33,001	$15.46
24331090110000	12855 E PLAYFIELD DR	1,917	1959	5	2	$30,000	$15.65
24223320020000	4455 W 115TH PL	1,844	1956	3	2	$29,123	$15.79
24333020240000	5507 CRESTWOOD DR	2,085	1961	3	1	$33,906	$16.26
24333050140000	**13215 FORESTVIEW LN**	**1,973**	**1960**	**4**	**2**	**$36,104**	**$18.30**

Median of all 34 comparables: $14.92 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39211, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 34 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.

24223280080000	24223290210000	24223010230000	24223330060000	24333050360000
24333120200000	24223300300000	24331100290000	24223280010000	24223010040000
24223270120000	24223310080000	24223310110000	24223010270000	24333110020000
24331000440000	24333070180000	24331080180000	24223290030000	24333100130000
24331110140000	24223010260000	24223310350000	24223320110000	24333050220000
24331030130000	24331080160000	24333040070000	24331080310000	24331000630000
24333020170000	24331090110000	24223320020000	24333020240000	

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.