LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	32063070130000
Property address	2222 MACDONALD LN
Township	Bloom (12)
Assessor neighborhood	12051
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$35,001	**$30,200**	**$4,801**

13.7% of the current assessed value.
Estimated tax effect about $1,018 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 32 other properties in assessor neighborhood 12051 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 $15.32 per square foot. This home is assessed at $17.76 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,971 square feet gives $30,200. 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	1,971 square feet
Land area	9,989 square feet
Year built	1962
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$35,001
Assessed value per square foot	$17.76

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	92
2	Building area within 15% of this home	70
3	Built within 15 years of this home	32
4	Same building type	32
5	Same construction quality grade	32

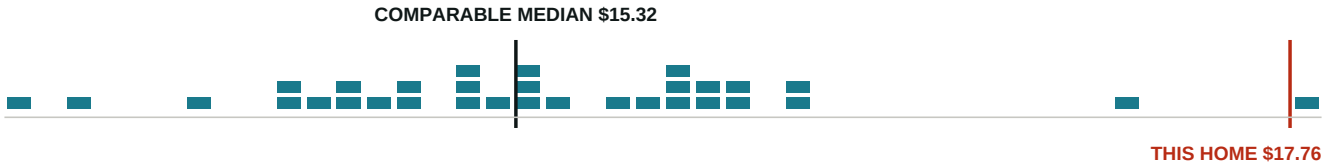
The comparable figure used is the median of all 32 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 32 properties 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	32
Lowest assessed	$13.71 per square foot
25th percentile	$14.88 per square foot
Median	$15.32 per square foot
75th percentile	$15.88 per square foot
Highest assessed	$17.86 per square foot
This home	$17.76 per square foot
Position	assessed above 31 of the 32 comparable properties, the 97th percentile



$13.71 per sq ft — 32 comparable properties by assessed value per square foot, one mark is one property — $17.86 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 32 comparables	$15.32
Building area of this home	1,971 sq ft
Median multiplied by building area	**$30,200**
Current total assessed value	$35,001
Difference, the reduction requested	**$4,801**

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 $4,801 in assessed value is worth roughly $1,018 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 32 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
32063050040000	727 LATIMER LN	1,896	1952	4	2	$26,000	$13.71
32063050100000	811 LATIMER LN	1,720	1956	4	1	$24,000	$13.95
32063090320000	2031 CUMMINGS LN	2,099	1952	4	2	$30,000	$14.29
32063050030000	723 LATIMER LN	1,848	1957	4	2	$27,001	$14.61
32063100180000	2127 VARDON LN	1,980	1953	4	1	$29,000	$14.65
32063090330000	2027 CUMMINGS LN	1,910	1952	4	1	$28,000	$14.66
32063040250000	2047 MARSTON LN	1,760	1954	3	1	$26,000	$14.77
32063000020000	2333 HUTCHINSON RD	2,166	1949	4	2	$32,000	$14.77
32063040280000	2035 MARSTON LN	1,810	1954	4	1	$27,000	$14.92
32063000040000	2327 HUTCHINSON RD	2,006	1950	4	2	$30,000	$14.96
32063020090000	2250 HUTCHINSON RD	1,931	1952	4	2	$29,000	$15.02
32063190090000	2122 EVANS RD	1,847	1956	3	1	$28,000	$15.16
32063090040000	2122 MARSTON LN	2,170	1956	4	2	$33,000	$15.21
32063000290000	2121 COLLETT LN	2,038	1959	4	2	$31,000	$15.21
32063140330000	2035 HUTCHINSON RD	1,834	1949	4	2	$28,000	$15.27
32063100110000	2044 CUMMINGS LN	2,089	1952	4	2	$32,000	$15.32
32063100190000	2119 VARDON LN	1,827	1953	4	1	$28,001	$15.33
32063010160000	830 GARDNER RD	2,152	1949	4	2	$33,000	$15.33
32063100150000	2028 CUMMINGS LN	1,751	1959	3	1	$27,000	$15.42
32063040240000	2051 MARSTON LN	1,854	1957	3	1	$29,000	$15.64
32063170120000	2050 HAGEN LN	1,781	1954	3	2	$28,000	$15.72
32063060230000	2301 MACDONALD LN	1,900	1953	4	2	$30,000	$15.79
32063020120000	2238 HUTCHINSON RD	1,953	1953	3	1	$31,000	$15.87
32063140150000	2018 VARDON LN	2,016	1952	4	2	$32,000	$15.87
32063000560000	2221 HUTCHINSON RD	1,951	1953	4	1	$31,001	$15.89
32063000100000	2303 HUTCHINSON RD	2,008	1954	4	2	$32,000	$15.94
32063170070000	2118 HAGEN LN	1,997	1954	4	2	$32,000	$16.02
32063060180000	2321 MACDONALD LN	1,744	1956	3	1	$28,000	$16.06
32063030020000	725 HUTCHINSON RD	1,851	1953	3	1	$30,000	$16.21
32063010270000	818 GARDNER RD	1,912	1950	3	1	$31,000	$16.21
32063100320000	2114 CUMMINGS LN	1,973	1953	4	2	$34,001	$17.23
32063070130000	**2222 MACDONALD LN**	**1,971**	**1962**	**4**	**3**	**$35,001**	**$17.76**
32063160180000	2109 HAGEN LN	2,016	1953	4	3	$36,000	$17.86

Median of all 32 comparables: $15.32 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12051, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 32 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.

32063050040000	32063050100000	32063090320000	32063050030000	32063100180000
32063090330000	32063040250000	32063000020000	32063040280000	32063000040000
32063020090000	32063190090000	32063090040000	32063000290000	32063140330000
32063100110000	32063100190000	32063010160000	32063100150000	32063040240000
32063170120000	32063060230000	32063020120000	32063140150000	32063000560000
32063000100000	32063170070000	32063060180000	32063030020000	32063010270000
32063100320000	32063160180000			

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	15 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.