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	32172290300000
Property address	313 HOMEWOOD CT
Township	Bloom (12)
Assessor neighborhood	12061
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$22,000

17.1% of the current assessed value.

COMPARABLES IMPLY

$18,237

REDUCTION REQUESTED

$3,763

Estimated tax effect about $798 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 866 other properties in assessor neighborhood 12061 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 $15.89 per square foot. This home is assessed at $19.16 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,148 square feet gives $18,237. 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	1,148 square feet
Land area	6,300 square feet
Year built	1959
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$22,000
Assessed value per square foot	$19.16

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	1,057
2	Building area within 15% of this home	886
3	Built within 15 years of this home	866
4	Same building type	866
5	Same construction quality grade	866

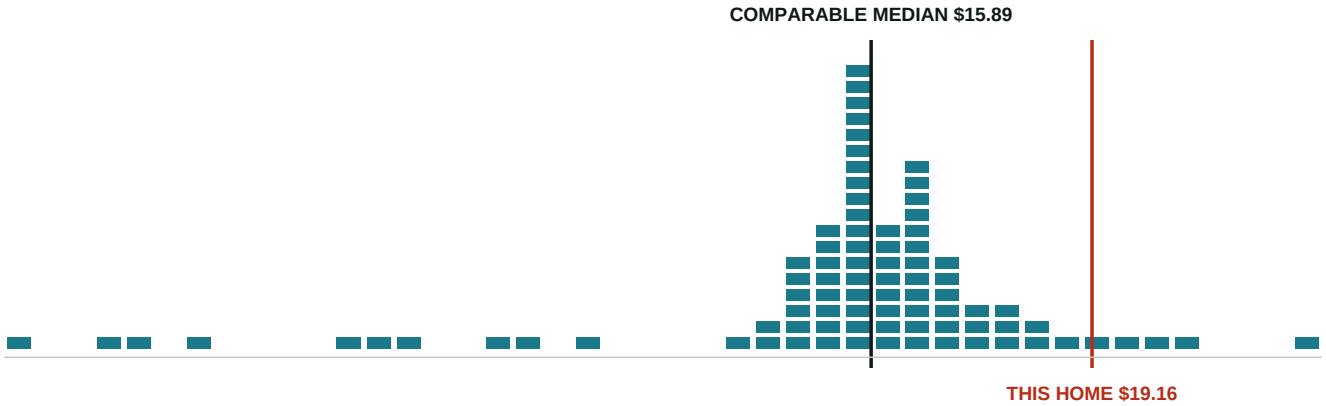
The comparable figure used is the median of all 866 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 866 properties 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	866
Lowest assessed	$3.03 per square foot
25th percentile	$15.41 per square foot
Median	$15.89 per square foot
75th percentile	$16.57 per square foot
Highest assessed	$22.57 per square foot
This home	$19.16 per square foot
Position	assessed above 847 of the 866 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 866 comparables	$15.89
Building area of this home	1,148 sq ft
Median multiplied by building area	**$18,237**
Current total assessed value	$22,000
Difference, the reduction requested	**$3,763**

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 $3,763 in assessed value is worth roughly $798 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

866 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 866 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
32171240230000	349 CALDWELL AVE	1,148	1961	3	1	$5,447	$4.74
32171240220000	349 CALDWELL AVE	1,148	1961	3	1	$12,621	$10.99
32171200090000		1,148	1958	3	1	$17,000	$14.81
32171180150000		1,148	1957	3	1	$17,000	$14.81
32171210220000		1,148	1957	3	1	$17,000	$14.81
32171220140000		1,148	1958	3	1	$17,000	$14.81
32171200120000		1,148	1958	3	1	$17,000	$14.81
32171210170000		1,148	1957	3	1	$17,000	$14.81
32172290010000		1,148	1959	3	1	$17,000	$14.81
32171200180000		1,148	1958	3	1	$17,000	$14.81
32171230040000		1,148	1957	3	1	$17,000	$14.81
32171270210000		1,148	1958	3	1	$17,000	$14.81
32171220260000		1,148	1957	3	1	$17,000	$14.81
32171260080000		1,148	1960	3	1	$17,000	$14.81
32171200030000		1,148	1958	3	1	$17,000	$14.81
32171220100000		1,148	1957	3	1	$17,000	$14.81
32171180100000		1,148	1957	3	1	$17,000	$14.81
32171190220000		1,148	1957	3	1	$17,000	$14.81
32171210080000		1,148	1957	3	1	$17,000	$14.81
32171280140000		1,148	1958	3	1	$17,000	$14.81
32171190080000		1,148	1957	3	1	$18,000	$15.68
32171210140000		1,148	1957	3	1	$18,000	$15.68
32171220270000		1,148	1957	3	1	$18,000	$15.68
32171210270000		1,148	1957	3	1	$18,000	$15.68
32171270010000		1,148	1958	3	1	$18,000	$15.68
32171180030000		1,148	1957	3	1	$18,000	$15.68
32171190010000		1,148	1957	3	1	$18,000	$15.68
32171210010000		1,148	1957	3	1	$18,000	$15.68
32171220200000		1,148	1959	3	1	$18,000	$15.68
32171270160000		1,148	1961	3	2	$18,000	$15.68
32171200100000		1,148	1958	3	1	$18,000	$15.68
32171210050000		1,148	1957	3	1	$18,000	$15.68
32083390190000		1,148	1961	3	1	$18,000	$15.68
32171190160000		1,148	1957	3	1	$18,000	$15.68
32171220110000		1,148	1957	3	1	$18,000	$15.68
32171190070000		1,148	1957	3	2	$18,000	$15.68
32171220080000		1,148	1957	3	1	$18,000	$15.68
32171220280000		1,148	1957	3	1	$18,000	$15.68
32171230110000		1,148	1957	3	1	$18,000	$15.68
32171280080000		1,148	1962	3	1	$18,000	$15.68

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32083290100000		1,148	1961	3	1	$18,000	$15.68
32083360210000		1,148	1960	3	1	$18,000	$15.68
32083400170000		1,148	1960	3	1	$18,000	$15.68
32171180020000		1,148	1957	3	1	$18,000	$15.68
32171250130000		1,148	1960	3	1	$18,000	$15.68
32171280210000		1,148	1959	3	1	$18,000	$15.68
32083380020000		1,148	1961	3	1	$18,000	$15.68
32171270140000		1,148	1958	3	1	$18,000	$15.68
32172290250000		1,148	1959	3	1	$18,000	$15.68
32171300030000		1,148	1958	3	1	$18,000	$15.68
32083370290000		1,148	1960	3	1	$18,000	$15.68
32171180080000		1,148	1957	3	1	$18,000	$15.68
32171210130000		1,148	1957	3	1	$18,000	$15.68
32171220170000		1,148	1957	3	2	$18,000	$15.68
32171210210000		1,148	1957	3	1	$18,000	$15.68
32171190020000		1,148	1957	3	1	$18,000	$15.68
32171220150000		1,148	1957	3	1	$18,000	$15.68
32171300170000		1,148	1958	3	1	$18,000	$15.68
32083290050000		1,148	1961	3	1	$18,000	$15.68
32083380180000		1,148	1960	3	1	$18,000	$15.68
32172290300000	**313 HOMEWOOD CT**	**1,148**	**1959**	**3**	**2**	**$22,000**	**$19.16**

Median of all 866 comparables: $15.89 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12061, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 866 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.

32084070440000	32171240230000	32171240210000	32084130340000	32083290130000
32084070350000	32084130360000	32084070380000	32084070390000	32084130370000
32083290120000	32171240200000	32084070340000	32171240220000	32084130350000
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32172290100000	32084130180000	32083280040000	32084070450000	32182160140000
32182150360000	32082150130000	32182140270000	32182150200000	32182130380000
32182130330000	32083380120000	32083370060000	32083380080000	32172260050000
32171260020000	32172210060000	32172200170000	32172200190000	32172210110000
32172210020000	32083210030000	32083220110000	32083190190000	32171260050000
32083300160000	32083340100000	32083270130000	32172270100000	32172270290000
32172270210000	32172270130000	32172270310000	32172260140000	32172260080000
32171270180000	32083390020000	32171190190000	32083300080000	32083190220000
32172240020000	32182140060000	32171290210000	32171250070000	32171280020000
32171280240000	32171280150000	32171290150000	32182150210000	32083390170000
32082150110000	32171290290000	32084180140000	32171280100000	32083360160000
32083360180000	32083380030000	32083380050000	32083360120000	32083370050000
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32171200120000	32171210170000	32172290010000	32171200180000	32171230040000
32171270210000	32171220260000	32171260080000	32171200030000	32171220100000
32171180100000	32171190220000	32171210080000	32171280140000	32182160020000
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32083270180000	32083280280000	32083310150000	32083300180000	32083320060000
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32083250130000	32083200090000	32084070310000	32084070230000	32084070290000
32084070320000	32084070260000	32084070250000	32084130130000	32082120040000
32082120050000	32084140230000	32084160170000	32084070210000	32082120170000
32084070330000	32084170030000	32084180080000	32083190210000	32083220040000
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32084090220000	32084080350000	32084080340000	32084080180000	32084090180000
32083030100000	32084080270000	32084080290000	32084130290000	32083030090000
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32083220170000

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.