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	32182080150000
Property address	473 DEER TRAIL RD
Township	Bloom (12)
Assessor neighborhood	12061
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$20,000

17.6% of the current assessed value.

COMPARABLES IMPLY

$16,488

REDUCTION REQUESTED

$3,512

Estimated tax effect about $745 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 100 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 $11.72 per square foot. This home is assessed at $14.21 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,407 square feet gives $16,488. 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	1,407 square feet
Land area	7,356 square feet
Year built	1955
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$20,000
Assessed value per square foot	$14.21

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	837
2	Building area within 15% of this home	253
3	Built within 15 years of this home	249
4	Same building type	100
5	Same construction quality grade	100

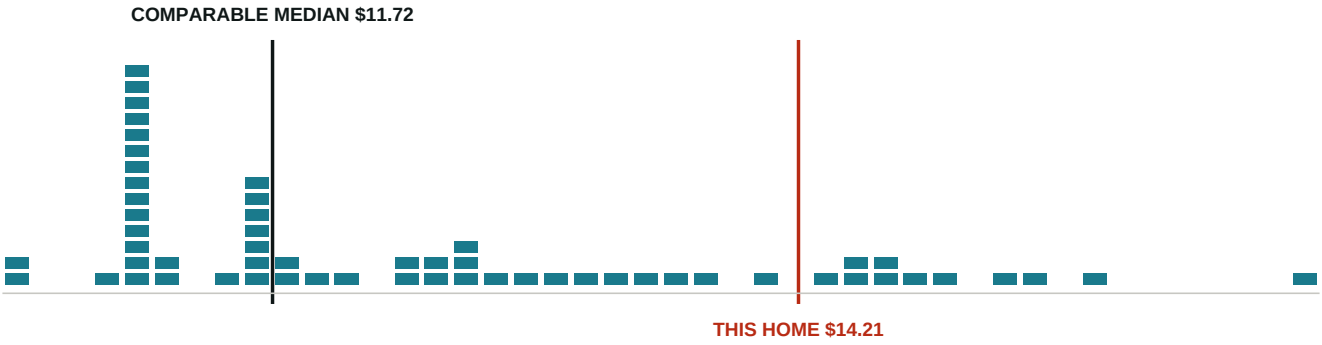
The comparable figure used is the median of all 100 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 100 properties 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	100
Lowest assessed	$10.44 per square foot
25th percentile	$11.05 per square foot
Median	$11.72 per square foot
75th percentile	$13.41 per square foot
Highest assessed	$16.69 per square foot
This home	$14.21 per square foot
Position	assessed above 83 of the 100 comparable properties, the 83rd percentile



$10.44 per sq ft — 100 comparable properties by assessed value per square foot, one mark is 2 properties — $16.69 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 100 comparables	$11.72
Building area of this home	1,407 sq ft
Median multiplied by building area	**$16,488**
Current total assessed value	$20,000
Difference, the reduction requested	**$3,512**

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 $3,512 in assessed value is worth roughly $745 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

100 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 100 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
32083090190000	167 FREDERICK DR	1,533	1959	4	1	$16,000	$10.44
32083080140000	299 RAYE DR	1,528	1960	3	2	$16,000	$10.47
32083080150000	293 RAYE DR	1,522	1960	4	1	$16,000	$10.51
32083050090000	243 RAYE DR	1,539	1959	3	1	$17,000	$11.05
32083040040000	292 SHERRY LN	1,539	1959	4	1	$17,000	$11.05
32083040080000	272 SHERRY LN	1,539	1959	4	1	$17,000	$11.05
32083100070000	178 FREDERICK DR	1,539	1959	4	1	$17,000	$11.05
32083060030000	274 RAYE DR	1,539	1959	4	1	$17,000	$11.05
32083100130000	207 CRAIG DR	1,539	1959	4	1	$17,000	$11.05
32083060020000	280 RAYE DR	1,539	1959	4	1	$17,000	$11.05
32083090120000	201 FREDERICK DR	1,539	1959	4	1	$17,000	$11.05
32083090180000	171 FREDERICK DR	1,539	1959	4	1	$17,000	$11.05
32083100090000	168 FREDERICK DR	1,539	1959	4	1	$17,000	$11.05
32083100160000	191 CRAIG DR	1,539	1959	3	1	$17,000	$11.05
32083090040000	194 RAYE DR	1,539	1959	4	1	$17,000	$11.05
32083050060000	259 RAYE DR	1,539	1959	4	1	$17,000	$11.05
32083100200000	171 CRAIG DR	1,539	1961	4	1	$17,000	$11.05
32083040050000	286 SHERRY LN	1,539	1959	4	1	$17,000	$11.05
32083100220000	161 CRAIG DR	1,539	1960	4	1	$17,000	$11.05
32083060240000	241 FREDERICK DR	1,536	1959	3	1	$17,000	$11.07
32083060040000	270 RAYE DR	1,535	1959	4	1	$17,000	$11.07
32083080090000	173 RAYE DR	1,533	1958	4	1	$17,000	$11.09
32083080110000	163 RAYE DR	1,533	1960	3	1	$17,000	$11.09
32083080200000	269 RAYE DR	1,532	1959	4	2	$17,000	$11.10
32083100020000	202 FREDERICK DR	1,528	1959	3	1	$17,000	$11.13
32083060130000	224 RAYE DR	1,525	1959	4	1	$17,000	$11.15
32083080120000	159 RAYE DR	1,432	1960	4	1	$16,000	$11.17
32083090070000	180 RAYE DR	1,518	1961	4	1	$17,000	$11.20
32083100150000	197 CRAIG DR	1,533	1959	4	2	$18,000	$11.74
32083100140000	201 CRAIG DR	1,528	1959	3	1	$18,000	$11.78
32083050040000	269 W RAYE DR	1,528	1959	3	2	$18,000	$11.78
32083100250000	147 CRAIG DR	1,515	1959	4	2	$18,000	$11.88
32182110270000	479 JOE ORR RD	1,491	1954	3	1	$18,000	$12.07
32182030060000	336 GLENGATE AVE	1,528	1951	3	1	$19,000	$12.43
32182090110000		1,512	1956	3	1	$19,000	$12.57
32083050030000		1,511	1959	4	2	$19,000	$12.57
32182030270000		1,422	1951	3	1	$18,000	$12.66
32182100260000		1,491	1954	3	1	$19,001	$12.74
32182110170000		1,398	1954	3	1	$18,001	$12.88
32083040090000		1,458	1961	4	1	$19,000	$13.03

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32182090330000		1,514	1955	3	1	$20,000	$13.21
32083100230000		1,428	1959	4	2	$19,000	$13.31
32182100220000		1,398	1955	3	1	$19,000	$13.59
32182070370000		1,467	1945	3	2	$20,000	$13.63
32182020190000		1,385	1956	3	1	$19,000	$13.72
32182110100000		1,381	1956	3	1	$19,000	$13.76
32182030020000		1,419	1942	3	1	$20,000	$14.09
32182080150000	**473 DEER TRAIL RD**	**1,407**	**1955**	**3**	**1**	**$20,000**	**$14.21**
32182090020000		1,393	1956	3	1	$20,000	$14.36
32182080050000		1,387	1956	3	2	$20,000	$14.42
32182120150000		1,385	1954	3	1	$20,000	$14.44
32182060410000		1,305	1953	4	1	$19,000	$14.56
32083080040000		1,511	1961	4	2	$22,000	$14.56
32182100270000		1,372	1954	3	1	$20,001	$14.58
32182120030000		1,491	1954	3	2	$22,000	$14.76
32182100300000		1,282	1956	3	1	$19,000	$14.82
32182120110000		1,385	1954	3	2	$21,000	$15.16
32182090090000		1,306	1956	3	1	$20,000	$15.31
32083100120000		1,498	1961	4	2	$23,000	$15.35
32182090260000		1,282	1955	3	2	$20,000	$15.60
32083050020000		1,387	1959	4	2	$23,000	$16.58

Median of all 100 comparables: $11.72 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 100 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.

32083090190000	32083080140000	32083080150000	32083080050000	32083060050000
32083050090000	32083040040000	32083040080000	32083100070000	32083060030000
32083100130000	32083060020000	32083090120000	32083090180000	32083100090000
32083100160000	32083090040000	32083050060000	32083100200000	32083040050000
32083100220000	32083060280000	32083090150000	32083100060000	32083040110000
32083100100000	32083060240000	32083060040000	32083080090000	32083080110000
32083080200000	32083100020000	32083060130000	32083080120000	32083090070000
32083100190000	32083060270000	32083040020000	32083050120000	32083100010000
32083060100000	32083050130000	32083090100000	32083090050000	32083040070000
32083090110000	32083060110000	32083090030000	32083060090000	32083060140000
32083100150000	32083100140000	32083050040000	32083100250000	32182110270000
32083080180000	32083050080000	32083080160000	32083060010000	32182030060000
32182070360000	32182090110000	32083050030000	32182090240000	32182120040000
32182100130000	32182030270000	32182100260000	32182110170000	32083060170000
32083040090000	32182100110000	32182090330000	32083100230000	32182100160000
32083080080000	32182110110000	32182100220000	32182070370000	32182020190000
32182110100000	32182090320000	32182030020000	32182090020000	32182080050000
32182120150000	32182120130000	32182060410000	32083080040000	32182100270000
32182120030000	32182100300000	32083090020000	32182120110000	32182090090000
32083100120000	32083060220000	32182090260000	32083050020000	32182020110000

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.

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