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	28344080010000
Property address	18017 IDLEWILD DR
Township	Bremen (13)
Assessor neighborhood	13250
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$24,001

19.0% of the current assessed value.

COMPARABLES IMPLY

$19,450

REDUCTION REQUESTED

$4,551

Estimated tax effect about $965 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 76 other properties in assessor neighborhood 13250 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 $17.73 per square foot. This home is assessed at $21.88 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,097 square feet gives $19,450. 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	1,097 square feet
Land area	9,375 square feet
Year built	1994
Building type	Split Level
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	$24,001
Assessed value per square foot	$21.88

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	441
2	Building area within 15% of this home	277
3	Built within 15 years of this home	76
4	Same building type	76
5	Same construction quality grade	76

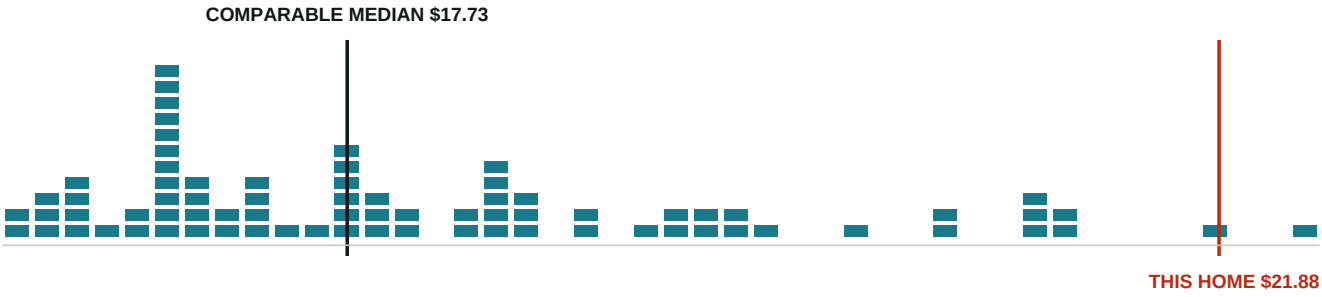
The comparable figure used is the median of all 76 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 76 properties 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	76
Lowest assessed	$16.09 per square foot
25th percentile	$16.90 per square foot
Median	$17.73 per square foot
75th percentile	$18.85 per square foot
Highest assessed	$22.36 per square foot
This home	$21.88 per square foot
Position	assessed above 74 of the 76 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 76 comparables	$17.73
Building area of this home	1,097 sq ft
Median multiplied by building area	**$19,450**
Current total assessed value	$24,001
Difference, the reduction requested	**$4,551**

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 $4,551 in assessed value is worth roughly $965 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

76 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 76 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
28344050040000	18027 KOSTNER AVE	1,176	1979	3	1	$19,000	$16.16
28344060030000	18023 BIRCH AVE	1,152	1980	3	1	$19,000	$16.49
28344070530000	18027 JUNEWAY CT	1,152	1979	3	1	$19,000	$16.49
28344060170000	18046 JUNEWAY CT	1,152	1979	3	1	$19,000	$16.49
28344060060000	18037 BIRCH AVE	1,152	1979	3	1	$19,000	$16.49
28344210400000	4308 183RD ST	1,201	1993	3	1	$20,000	$16.65
28344080130000	18115 IDLEWILD DR	1,200	1985	3	1	$20,000	$16.67
28344080150000	18125 IDLEWILD DR	1,200	1983	3	1	$20,001	$16.67
28344050090000	18057 KOSTNER AVE	1,128	1979	3	1	$19,000	$16.84
28344060140000	18028 JUNEWAY CT	1,128	1980	3	1	$19,000	$16.84
28344080060000	18033 IDLEWILD DR	1,128	1986	3	1	$19,000	$16.84
28344070550000	18019 JUNEWAY CT	1,128	1979	3	1	$19,000	$16.84
28344210150000	4301 182ND PL	1,176	1983	3	1	$20,000	$17.01
28344070460000	18107 JUNEWAY CT	1,176	1985	3	1	$20,000	$17.01
28344060120000	18020 JUNEWAY CT	1,176	1979	3	1	$20,000	$17.01
28344050110000	18107 KOSTNER AVE	1,176	1980	3	1	$20,000	$17.01
28344130150000	4356 MAYFAIR CT	1,164	1985	3	1	$20,000	$17.18
28344030040000	18011 GREENVIEW TER	1,163	1979	3	1	$20,000	$17.20
28342180330000	4112 177TH ST	1,212	1979	3	1	$21,000	$17.33
28344050150000	18028 BIRCH AVE	1,152	1979	3	1	$20,000	$17.36
28344060190000	18058 JUNEWAY CT	1,152	1979	3	1	$20,000	$17.36
28344050060000	18039 KOSTNER AVE	1,152	1979	3	1	$20,000	$17.36
28344080160000	18131 IDLEWILD DR	1,200	1983	3	2	$21,000	$17.50
28344070290000	18016 IDLEWILD DR	1,191	1985	3	1	$21,001	$17.63
28344060180000	18050 JUNEWAY CT	1,132	1982	3	1	$20,000	$17.67
28344080050000	18029 IDLEWILD DR	1,128	1984	3	1	$20,000	$17.73
28344060050000	18029 BIRCH AVE	1,128	1981	3	1	$20,000	$17.73
28344070500000	18041 JUNEWAY CT	1,128	1979	3	2	$20,000	$17.73
28344060160000	18038 JUNEWAY CT	1,128	1979	2	1	$20,001	$17.73
28342220100000	4113 178TH ST	1,180	1979	3	1	$21,000	$17.80
28344050230000	18019 KOSTNER AVE	1,177	1979	3	1	$21,000	$17.84
28344070560000	18017 JUNEWAY CT	1,176	1985	3	2	$21,001	$17.86
28344080030000	18023 IDLEWILD DR	1,172	1992	2	1	$21,000	$17.92
28344140010000	4355 MAYFAIR CT	1,168	1985	3	1	$21,000	$17.98
28344150270000	18204 RAVISLOE TER	1,162	1979	3	1	$21,001	$18.07
28344060200000	18108 JUNEWAY CT	1,152	1985	3	1	$21,000	$18.23
28344210090000	4337 182ND PL	1,092	1986	3	2	$20,000	$18.32
28344080020000	18019 IDLEWILD DR	1,137	1992	3	1	$21,000	$18.47
28344130210000	4326 MAYFAIR CT	1,128	1985	3	1	$21,000	$18.62
28344070520000	18029 JUNEWAY CT	1,128	1979	3	2	$21,001	$18.62

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28344220010000	18157 RAVISLOE TER	1,062	1979	3	1	$20,000	$18.83
28344080040000	18027 IDLEWILD DR	1,216	1992	3	1	$23,000	$18.91
28344070430000	4320 181ST ST	1,152	1987	3	2	$22,026	$19.12
28344140210000	18206 IDLEWILD DR	1,092	1987	3	2	$21,000	$19.23
28344110280000		1,088	1979	3	1	$21,000	$19.30
28344060100000		1,183	1985	3	2	$23,000	$19.44
28342230030000		1,180	1979	3	1	$23,000	$19.49
28344150520000		1,176	1989	3	1	$23,000	$19.56
28344130230000		1,176	1987	3	1	$23,001	$19.56
28344280210000		1,163	1998	3	2	$23,000	$19.78
28344060110000		1,141	1979	3	1	$23,001	$20.16
28342180030000		1,169	2003	3	2	$24,000	$20.53
28344010190000		1,163	1997	3	1	$24,000	$20.64
28344020120000		1,142	1999	3	1	$24,000	$21.02
28344010100000		1,142	1999	3	1	$24,000	$21.02
28344010200000		1,142	1999	3	2	$24,001	$21.02
28342120240000		1,134	1992	3	1	$24,000	$21.16
28342270210000		1,134	1990	3	2	$24,000	$21.16
28344080010000	**18017 IDLEWILD DR**	**1,097**	**1994**	**3**	**1**	**$24,001**	**$21.88**
28344280060000		1,142	1999	3	3	$25,000	$21.89
28344010150000		1,163	1997	3	3	$26,001	$22.36

Median of all 76 comparables: $17.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13250, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 76 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.

28344210070000	28344050040000	28344210470000	28344210490000	28344210480000
28344060030000	28344070530000	28344060170000	28344060060000	28344210400000
28344080130000	28344080150000	28344050090000	28344060140000	28344080060000
28344070550000	28344130050000	28344070480000	28344130200000	28344140280000
28344140260000	28344070490000	28344130030000	28344210150000	28344070460000
28344060120000	28344050110000	28344130150000	28344030040000	28342180330000
28344050150000	28344060190000	28344050060000	28344080160000	28344070290000
28344060180000	28344080050000	28344060050000	28344070500000	28344060160000
28342220100000	28344050230000	28344070560000	28344080030000	28344140010000
28344150270000	28344060200000	28344210090000	28344080020000	28344130110000
28344070330000	28344070340000	28344150390000	28344130210000	28344070520000
28344080070000	28344220010000	28344080040000	28344070430000	28344140210000
28344110280000	28344060100000	28342230030000	28344150520000	28344130230000
28344280210000	28344060110000	28342180030000	28344010190000	28344020120000
28344010100000	28344010200000	28342120240000	28342270210000	28344280060000
28344010150000				

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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