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	06171110400000
Property address	1420 ELIOT TRL
Township	Hanover (18)
Assessor neighborhood	18014
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$33,000	**$28,721**	**$4,279**

13.0% of the current assessed value.
Estimated tax effect about $908 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 94 other properties in assessor neighborhood 18014 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 $23.24 per square foot. This home is assessed at $26.70 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,236 square feet gives $28,721. 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	1,236 square feet
Land area	8,304 square feet
Year built	1995
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	3
Half bathrooms	1

Total assessed value	$33,000
Assessed value per square foot	$26.70

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	132
2	Building area within 15% of this home	109
3	Built within 15 years of this home	94
4	Same building type	94
5	Same construction quality grade	94

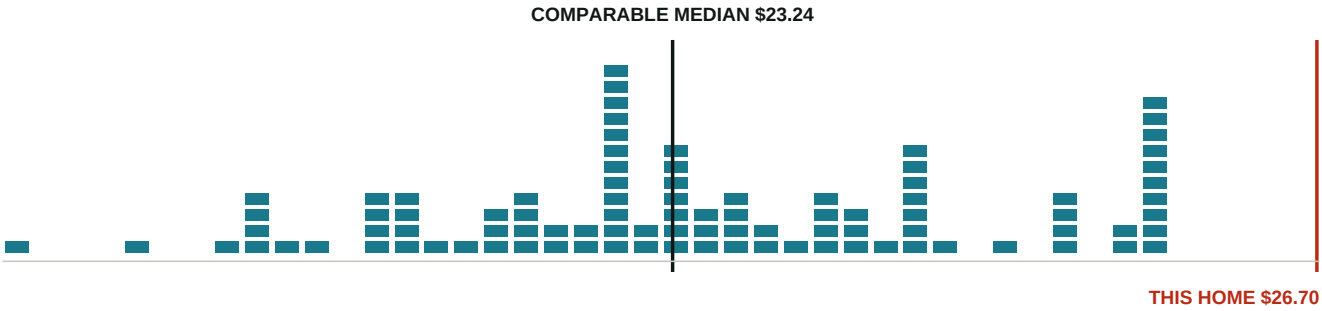
The comparable figure used is the median of all 94 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 94 properties 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	94
Lowest assessed	$19.65 per square foot
25th percentile	$22.41 per square foot
Median	$23.24 per square foot
75th percentile	$24.58 per square foot
Highest assessed	$25.89 per square foot
This home	$26.70 per square foot
Position	assessed above 94 of the 94 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 94 comparables	$23.24
Building area of this home	1,236 sq ft
Median multiplied by building area	**$28,721**
Current total assessed value	$33,000
Difference, the reduction requested	**$4,279**

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 $4,279 in assessed value is worth roughly $908 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

94 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 94 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
06173080530000	1203 LONGFORD CIR	1,205	1991	3	1	$25,171	$20.89
06171030190000	230 LONGFORD CT	1,220	1985	3	2	$25,601	$20.98
06171020360000	1278 SEBRING CIR	1,220	1991	3	1	$26,117	$21.41
06171090020000	1365 ADLER LN	1,233	1983	3	1	$26,893	$21.81
06173070310000	1434 LONGFORD CIR	1,230	1991	3	1	$27,000	$21.95
06171170050000	170 DICKENS TRL	1,236	1995	3	2	$27,399	$22.17
06173060030000	1224 LONGFORD CIR	1,255	1989	3	1	$28,000	$22.31
06184110080000	1232 BASSWOOD CT	1,210	1994	2	1	$27,000	$22.31
06182170280000	1344 SEBRING CIR	1,220	1991	3	1	$27,281	$22.36
06171090170000	95 LONGFORD DR	1,248	1984	3	1	$28,001	$22.44
06171130340000	221 DICKENS TRL	1,236	1995	3	2	$28,209	$22.82
06171110440000	1396 ELIOT TRL	1,236	1994	3	2	$28,288	$22.89
06171170030000	180 DICKENS TRL	1,236	1995	3	1	$28,326	$22.92
06171020280000	1250 SEBRING CIR	1,220	1991	3	1	$28,000	$22.95
06171030210000	234 LONGFORD CT	1,220	1985	3	2	$28,000	$22.95
06171020440000	1302 SEBRING CIR	1,220	1991	3	1	$28,000	$22.95
06171160080000	1275 SEBRING CIR	1,220	1991	3	1	$28,000	$22.95
06171160140000	1311 SEBRING CIR	1,220	1991	3	1	$28,000	$22.95
06171160100000	1295 SEBRING CIR	1,220	1991	3	1	$28,000	$22.95
06171020250000	1238 SEBRING CIR	1,220	1991	3	1	$28,001	$22.95
06171020340000	1270 SEBRING CIR	1,220	1991	3	1	$28,001	$22.95
06171030090000	1332 BORDEN DR	1,262	1985	3	2	$29,000	$22.98
06171030140000	220 LONGFORD CT	1,262	1988	3	2	$29,030	$23.00
06173060060000	1212 LONGFORD CIR	1,260	1997	3	1	$29,000	$23.02
06171090090000	1355 WINDSOR CT	1,256	1984	3	2	$29,001	$23.09
06184110210000	1216 HACKBERRY CT	1,208	1995	3	1	$28,000	$23.18
06171130300000	193 DICKENS TRL	1,236	1994	3	2	$29,000	$23.46
06171110360000	1450 ELIOT TRL	1,236	1994	3	2	$29,001	$23.46
06171120090000	1401 ELIOT TRL	1,236	1999	3	2	$29,002	$23.46
06173070280000	1420 LONGFORD CIR	1,230	1990	3	1	$29,000	$23.58
06182230020000	1349 SEBRING CIR	1,220	1992	3	1	$28,838	$23.64
06171030160000	224 LONGFORD CT	1,220	1985	3	2	$29,000	$23.77
06171030120000	216 LONGFORD CT	1,262	1985	3	2	$30,000	$23.77
06184110290000		1,208	1995	3	1	$29,000	$24.01
06184110280000		1,208	1995	3	1	$29,001	$24.01
06171020310000		1,226	1991	3	1	$29,692	$24.22
06171170140000		1,236	1995	3	2	$30,000	$24.27
06171030020000		1,262	1985	3	2	$31,000	$24.56
06182230040000		1,220	1991	3	1	$30,000	$24.59
06171020190000		1,220	1985	3	1	$30,000	$24.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06171160020000		1,220	1991	3	1	$30,000	$24.59
06171160050000		1,220	1991	3	1	$30,000	$24.59
06171020380000		1,220	1991	3	1	$30,000	$24.59
06182170210000		1,219	1992	3	1	$30,000	$24.61
06171130240000		1,236	1995	3	2	$30,615	$24.77
06171130370000		1,236	1994	2	2	$31,000	$25.08
06171020260000		1,220	1991	3	1	$31,000	$25.41
06171020330000		1,220	1991	3	1	$31,000	$25.41
06182170240000		1,220	1991	3	1	$31,000	$25.41
06171130170000		1,246	1992	3	2	$32,000	$25.68
06171120390000		1,236	1994	3	2	$32,000	$25.89
06171120190000		1,236	1995	3	2	$32,000	$25.89
06171120340000		1,236	1994	3	2	$32,000	$25.89
06171130270000		1,236	1994	3	2	$32,000	$25.89
06171120290000		1,236	1994	2	2	$32,000	$25.89
06171130280000		1,236	1995	3	2	$32,000	$25.89
06171120140000		1,236	1995	3	2	$32,000	$25.89
06171130220000		1,236	1994	3	2	$32,000	$25.89
06171170100000		1,236	1995	3	2	$32,000	$25.89
06171130380000		1,236	1994	3	2	$32,000	$25.89
06171110400000	**1420 ELIOT TRL**	**1,236**	**1995**	**3**	**3**	**$33,000**	**$26.70**

Median of all 94 comparables: $23.24 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18014, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 94 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.

06171020210000	06171090010000	06173080530000	06173070050000	06173070020000
06171030190000	06171090110000	06171030060000	06171020360000	06173080020000
06173080300000	06184110200000	06173080030000	06184080020000	06184070090000
06171090020000	06171090040000	06173070310000	06171170050000	06173060030000
06184110080000	06182170280000	06184110060000	06184110020000	06171090170000
06184070020000	06184070120000	06184070050000	06171020080000	06171130340000
06171110440000	06171170030000	06171020280000	06171030210000	06171020440000
06171160080000	06171160140000	06171160100000	06171020250000	06171020340000
06171030090000	06171030140000	06173060060000	06171090090000	06184110210000
06173080280000	06173080080000	06173080170000	06173070220000	06184070140000
06173080330000	06171130300000	06171110360000	06171120090000	06171020020000
06171020040000	06173070280000	06182230020000	06171030160000	06171030120000
06182230070000	06184110290000	06184110280000	06173080120000	06184110170000
06171020310000	06171170140000	06171120180000	06173080350000	06171030020000
06182230040000	06171020190000	06171160020000	06171160050000	06171020380000
06182170210000	06171130240000	06171130370000	06182230080000	06171020260000
06171020330000	06182170240000	06171130170000	06184110030000	06171120390000
06171120190000	06171120340000	06171130270000	06171120290000	06171130280000
06171120140000	06171130220000	06171170100000	06171130380000	

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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