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	06172000230000
Property address	31 WOLSFELD RD W102
Township	Hanover (18)
Assessor neighborhood	18090
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$59,000

17.8% of the current assessed value.

COMPARABLES IMPLY

$48,524

Estimated tax effect about $2,222 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,476

SECTION 1

The argument in one paragraph

The Assessor values 18 other properties in assessor neighborhood 18090 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 $17.69 per square foot. This home is assessed at $21.51 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,743 square feet gives $48,524. 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	2,743 square feet
Land area	219,368 square feet
Year built	1972
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$59,000
Assessed value per square foot	$21.51

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	351
2	Building area within 15% of this home	60
3	Built within 15 years of this home	21
4	Same building type	19
5	Same construction quality grade	18

The comparable figure used is the median of all 18 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 18 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	18
Lowest assessed	$15.71 per square foot
25th percentile	$17.02 per square foot
Median	$17.69 per square foot
75th percentile	$19.56 per square foot
Highest assessed	$25.82 per square foot
This home	$21.51 per square foot
Position	assessed above 16 of the 18 comparable properties, the 89th percentile



$15.71 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $25.82 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$17.69
Building area of this home	2,743 sq ft
Median multiplied by building area	**$48,524**
Current total assessed value	$59,000
Difference, the reduction requested	**$10,476**

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 $10,476 in assessed value is worth roughly $2,222 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 18 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
06202060080000	216 KING ARTHUR CT	2,674	1980	3	2	$42,000	$15.71
06204030170000	1300 LITTLE JOHN DR	2,830	1957	5	3	$47,000	$16.61
06202050100000	1125 NOTTINGHAM LN	2,913	1979	4	3	$49,000	$16.82
06202020330000	1130 NOTTINGHAM LN	2,436	1973	5	2	$41,000	$16.83
06202020260000	1200 NOTTINGHAM LN	2,528	1963	5	2	$43,000	$17.01
06202040030000	295 GREENWOOD RD	2,871	1974	4	2	$49,000	$17.07
06202030060000	1201 NOTTINGHAM LN	2,812	1969	5	3	$48,000	$17.07
06204030130000	1311 LITTLE JOHN DR	2,500	1960	4	2	$43,000	$17.20
06202050110000	213 KING ARTHUR CT	2,484	1976	4	2	$43,000	$17.31
06204030150000	1310 LITTLE JOHN DR	2,435	1959	4	2	$44,000	$18.07
06083000360000	12 BERNER DR	2,686	1970	5	2	$49,000	$18.24
06202060050000	224 KING ARTHUR CT	2,375	1978	4	2	$44,000	$18.53
06202020200000	80 SHERWOOD RD	2,456	1966	4	2	$47,001	$19.14
06202050040000	298 GREENWOOD RD	2,335	1976	4	3	$46,000	$19.70
06204030010000	215 SHERWOOD RD	2,520	1968	5	3	$51,000	$20.24
06083010070000	1320 DALE DR	2,765	1966	4	3	$59,001	$21.34
06172000230000	**31 WOLSFELD RD W102**	**2,743**	**1972**	**4**	**2**	**$59,000**	**$21.51**
06213000430000	88 GROMER RD	2,380	1957	4	2	$51,780	$21.76
06172000220000	162 WOLSFELD RD W162	3,003	1957	4	3	$77,541	$25.82

Median of all 18 comparables: $17.69 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18090, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 18 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.

06202060080000	06204030170000	06202050100000	06202020330000	06202020260000
06202040030000	06202030060000	06204030130000	06202050110000	06204030150000
06083000360000	06202060050000	06202020200000	06202050040000	06204030010000
06083010070000	06213000430000	06172000220000		

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.