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	06172000910000
Property address	31 WOLSFELD RD W100
Township	Hanover (18)
Assessor neighborhood	18090
Property class	208 Single-family, luxury
Assessment stage	Mailed value for 2026

ASSESSED NOW

$80,800

10.9% of the current assessed value.

COMPARABLES IMPLY

$72,010

Estimated tax effect about $1,864 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,790

SECTION 1

The argument in one paragraph

The Assessor values 81 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 $15.67 per square foot. This home is assessed at $17.59 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,594 square feet gives $72,010. 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	4,594 square feet
Land area	87,120 square feet
Year built	2003
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$80,800
Assessed value per square foot	$17.59

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	101
2	Building area within 15% of this home	89
3	Built within 15 years of this home	86
4	Same building type	86
5	Same construction quality grade	81

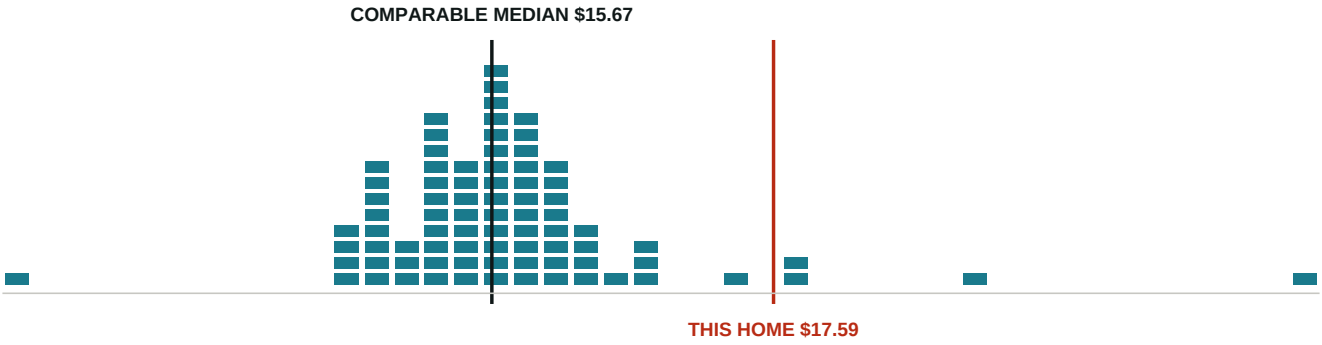
The comparable figure used is the median of all 81 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 81 properties 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	81
Lowest assessed	$12.35 per square foot
25th percentile	$15.29 per square foot
Median	$15.67 per square foot
75th percentile	$16.05 per square foot
Highest assessed	$21.30 per square foot
This home	$17.59 per square foot
Position	assessed above 77 of the 81 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 81 comparables	$15.67
Building area of this home	4,594 sq ft
Median multiplied by building area	**$72,010**
Current total assessed value	$80,800
Difference, the reduction requested	**$8,790**

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 $8,790 in assessed value is worth roughly $1,864 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

81 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 81 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
06173030030000	31 CIRCLE DR W450	4,236	1988	4	3	$52,316	$12.35
06093150060000	1376 FOX PATH LN	4,172	2007	5	2	$61,409	$14.72
06082070030000	5827 RED OAK DR	4,083	2003	4	2	$60,170	$14.74
06082130090000	1782 ROSELAND LN	4,128	2018	4	3	$61,011	$14.78
06082060130000	1695 PONDVIEW DR	4,498	2010	4	2	$66,873	$14.87
06082110220000	1669 HICKORY DR	4,971	2007	4	3	$74,000	$14.89
06082040010000	5816 ACORN CT	4,083	2008	5	4	$61,069	$14.96
06084110030000	1424 ESSEX DR	4,061	2009	5	2	$60,743	$14.96
06082110120000	1676 PONDVIEW DR	4,875	2007	4	4	$73,000	$14.97
06084080050000	5792 RIVER BIRCH DR	4,082	2003	5	2	$61,155	$14.98
06093150070000	1386 FOX PATH LN	4,403	2008	5	3	$66,000	$14.99
06082040090000	5779 ACORN DR	4,061	2003	4	2	$61,049	$15.03
06084070130000	1317 ESSEX DR	4,083	2003	4	2	$61,657	$15.10
06053030050000	2007 AMELIA LN	4,174	2006	4	4	$63,201	$15.14
06084090030000	5815 RIVER BIRCH DR	4,076	2006	6	2	$62,000	$15.21
06053030060000	2012 BONITA LN	4,174	2006	4	4	$63,582	$15.23
06084080020000	5822 RIVER BIRCH DR	4,056	2003	6	2	$61,858	$15.25
06084100090000	1362 CARIBOU LN	4,056	2003	6	2	$62,000	$15.29
06053000500000	5886 BETTY GLOYD DR	4,174	2006	4	4	$64,000	$15.33
06054060040000	5864 BETTY GLOYD DR	4,174	2006	4	4	$64,000	$15.33
06053000470000	5900 BETTY GLOYD DR	4,174	2006	4	4	$64,000	$15.33
06082110080000	1706 PONDVIEW DR	4,613	2008	4	3	$71,000	$15.39
06091120010000	5604 RED OAK DR	4,151	2006	5	3	$64,000	$15.42
06084100030000	5781 PROVIDENCE DR	4,083	2003	4	2	$63,000	$15.43
06053020120000	2004 AMELIA LN	4,174	2009	4	4	$64,413	$15.43
06093130060000	1449 FOX PATH LN	4,061	2006	5	2	$63,000	$15.51
06082050010000	1725 WHITE OAK LN	4,056	2007	5	2	$63,000	$15.53
06084090170000	5780 PROVIDENCE DR	4,151	2003	5	3	$65,000	$15.66
06084100060000	5751 PROVIDENCE DR	4,083	2003	4	2	$64,000	$15.67
06084100040000	5771 PROVIDENCE DR	4,083	2003	4	2	$64,000	$15.67
06084040170000	1365 CARIBOU LN	4,083	2004	4	2	$64,000	$15.67
06082060010000	1614 ESSEX DR	4,083	2003	4	2	$64,000	$15.67
06082060040000	1584 ESSEX DR	4,083	2003	4	2	$64,000	$15.67
06054040080000	2105 BONITA LN	4,174	2007	4	4	$65,449	$15.68
06082060100000	1677 PONDVIEW DR	4,448	2007	4	3	$70,000	$15.74
06082040340000	5724 RED OAK DR	4,061	2003	4	2	$64,000	$15.76
06084100120000	1361 BISON LN	4,061	2003	5	2	$64,000	$15.76
06082030040000	1700 WHITE OAK LN	4,061	2004	4	2	$64,000	$15.76
06082040230000	5834 RED OAK DR	4,061	2003	4	2	$64,000	$15.76
06084040180000	1355 CARIBOU LN	4,056	2003	6	2	$64,000	$15.78

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06054040010000	5867 MACKINAC LN	4,174	2008	4	4	$65,868	$15.78
06054060140000	2161 EDGARTOWN LN	4,174	2006	4	4	$66,000	$15.81
06082030010000	1730 WHITE OAK LN	4,151	2010	4	4	$65,994	$15.90
06082050140000	1692 ACORN DR	4,083	2003	4	2	$65,000	$15.92
06054100080000	1974 ROSELAND LN	4,128	2018	4	3	$66,000	$15.99
06054060110000		4,174	2008	4	4	$67,000	$16.05
06084100170000		4,172	2003	4	2	$67,000	$16.06
06081200080000		4,356	2018	4	4	$70,000	$16.07
06082070130000		4,088	2003	4	2	$66,000	$16.14
06082060160000		4,945	2008	4	4	$80,000	$16.18
06082110190000		4,128	2015	4	3	$67,002	$16.23
06054060060000		4,174	2006	4	4	$68,000	$16.29
06082040360000		4,172	2003	4	2	$68,000	$16.30
06082060090000		4,534	2017	5	3	$75,000	$16.54
06213040040000		4,083	2004	5	3	$68,000	$16.65
06172000430000		4,309	2005	4	3	$72,000	$16.71
06082110200000		4,281	2008	4	3	$74,000	$17.29
06172000910000	**31 WOLSFELD RD W100**	**4,594**	**2003**	**4**	**3**	**$80,800**	**$17.59**
06081010270000		4,128	2015	4	3	$73,000	$17.68
06081010070000		4,128	2015	4	3	$73,000	$17.68
06083010210000		4,179	2006	5	4	$89,000	$21.30

Median of all 81 comparables: $15.67 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 81 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.

06173030030000	06054020060000	06093150060000	06082070030000	06082130090000
06082060130000	06082110220000	06084090210000	06082040010000	06084110030000
06082110120000	06084080050000	06093150070000	06082040090000	06084070130000
06053030050000	06084090030000	06093100050000	06053030060000	06084080020000
06084100090000	06082040450000	06053000500000	06054060040000	06053000470000
06082060110000	06082110080000	06091120010000	06084100030000	06053020120000
06093130060000	06082050010000	06084040290000	06093150150000	06084120020000
06084090170000	06084100060000	06084100040000	06084040170000	06082060010000
06082060040000	06054040080000	06082060100000	06082040340000	06084100120000
06082030040000	06082040230000	06084040180000	06054040010000	06084130170000
06084040230000	06054060140000	06082030010000	06082050140000	06082040330000
06082060030000	06084040210000	06054100080000	06084080010000	06082060120000
06054060110000	06084100170000	06082040350000	06084080090000	06081200080000
06093150100000	06082070130000	06082060160000	06082110190000	06093150130000
06054060060000	06082040360000	06082060090000	06213040040000	06172000430000
06172000440000	06082110200000	06081010270000	06081010070000	06083000550000
06083010210000				

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.