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	06272041290000
Property address	134 VIRGINIA CT
Township	Hanover (18)
Assessor neighborhood	18013
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$29,000

11.0% of the current assessed value.

COMPARABLES IMPLY

$25,803

REDUCTION REQUESTED

$3,197

Estimated tax effect about $678 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 151 other properties in assessor neighborhood 18013 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 $19.67 per square foot. This home is assessed at $22.10 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,312 square feet gives $25,803. 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	1,312 square feet
Land area	7,367 square feet
Year built	1986
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$22.10

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	409
2	Building area within 15% of this home	173
3	Built within 15 years of this home	173
4	Same building type	151
5	Same construction quality grade	151

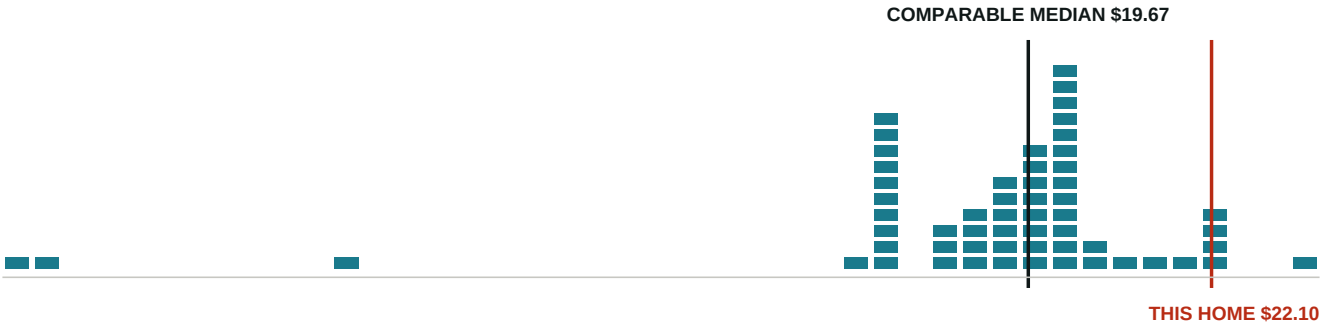
The comparable figure used is the median of all 151 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 151 properties 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	151
Lowest assessed	$6.03 per square foot
25th percentile	$18.57 per square foot
Median	$19.67 per square foot
75th percentile	$20.15 per square foot
Highest assessed	$23.54 per square foot
This home	$22.10 per square foot
Position	assessed above 140 of the 151 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 151 comparables	$19.67
Building area of this home	1,312 sq ft
Median multiplied by building area	**$25,803**
Current total assessed value	$29,000
Difference, the reduction requested	**$3,197**

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 $3,197 in assessed value is worth roughly $678 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

151 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 151 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
06272041490000	105 VIRGINIA CT	1,326	1988	3	2	$13,937	$10.51
06272041480000	105 VIRGINIA CT	1,326	1988	3	2	$14,063	$10.61
06274011120000	1130 FULTON DR	1,285	1982	3	2	$24,527	$19.09
06274011340000		1,330	1983	3	2	$26,000	$19.55
06272041520000		1,322	1987	3	1	$26,000	$19.67
06272041530000		1,322	1988	3	1	$26,000	$19.67
06272041360000		1,312	1986	3	2	$26,000	$19.82
06272041300000		1,312	1986	3	2	$26,000	$19.82
06272041160000		1,312	1986	3	2	$26,000	$19.82
06272041050000		1,312	1985	3	2	$26,000	$19.82
06274070420000		1,312	1985	3	2	$26,000	$19.82
06272041120000		1,312	1986	3	2	$26,000	$19.82
06272041180000		1,312	1986	3	2	$26,000	$19.82
06272041370000		1,312	1984	3	2	$26,000	$19.82
06272041130000		1,312	1986	3	2	$26,000	$19.82
06272041170000		1,312	1986	3	2	$26,000	$19.82
06272041190000		1,312	1986	3	2	$26,000	$19.82
06272041310000		1,312	1986	3	2	$26,000	$19.82
06274070190000		1,293	1983	3	2	$26,000	$20.11
06274070280000		1,291	1983	3	2	$26,000	$20.14
06274070200000		1,291	1983	3	2	$26,000	$20.14
06274070320000		1,291	1983	3	2	$26,000	$20.14
06274070410000		1,291	1984	3	2	$26,000	$20.14
06274070310000		1,291	1983	3	2	$26,000	$20.14
06274070250000		1,291	1983	3	2	$26,000	$20.14
06274070370000		1,291	1984	3	2	$26,000	$20.14
06274070240000		1,291	1983	3	2	$26,000	$20.14
06274070290000		1,291	1983	3	2	$26,000	$20.14
06274070380000		1,291	1984	3	2	$26,000	$20.14
06274070340000		1,291	1983	3	2	$26,000	$20.14
06274070400000		1,291	1984	3	2	$26,000	$20.14
06274070230000		1,291	1983	3	2	$26,000	$20.14
06274070390000		1,291	1984	3	2	$26,000	$20.14
06274070330000		1,291	1983	3	2	$26,000	$20.14
06274070350000		1,291	1984	3	2	$26,000	$20.14
06274070260000		1,291	1983	3	2	$26,000	$20.14
06274070300000		1,291	1983	3	2	$26,000	$20.14
06274070360000		1,291	1984	3	2	$26,000	$20.14
06274070270000		1,291	1983	3	2	$26,000	$20.14
06272041380000		1,290	1987	3	2	$26,000	$20.16

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06272041080000		1,290	1987	3	2	$26,000	$20.16
06274011380000		1,290	1983	3	1	$26,000	$20.16
06272040800000		1,285	1983	3	2	$26,000	$20.23
06272050190000		1,285	1983	3	2	$26,000	$20.23
06272050240000		1,285	1980	3	2	$26,000	$20.23
06272041470000		1,326	1987	3	2	$27,000	$20.36
06272041410000		1,326	1987	3	2	$27,000	$20.36
06272041510000		1,326	1987	3	2	$27,000	$20.36
06272041400000		1,326	1987	3	2	$27,000	$20.36
06272041390000		1,326	1987	3	2	$27,000	$20.36
06272041110000		1,312	1986	3	2	$28,000	$21.34
06272041280000		1,312	1986	3	2	$29,000	$22.10
06272041200000		1,312	1986	3	2	$29,000	$22.10
06272041250000		1,312	1986	3	2	$29,000	$22.10
06272041240000		1,312	1986	3	3	$29,000	$22.10
06272041270000		1,312	1986	3	2	$29,000	$22.10
06272041210000		1,312	1986	3	2	$29,000	$22.10
06272041260000		1,312	1986	3	2	$29,000	$22.10
06272041290000	**134 VIRGINIA CT**	**1,312**	**1986**	**3**	**2**	**$29,000**	**$22.10**
06272041550000		1,300	1986	3	2	$29,000	$22.31
06272041540000		1,300	1986	3	2	$29,000	$22.31

Median of all 151 comparables: $19.67 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18013, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 151 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.

06272041330000	06272041320000	06272041490000	06272041480000	06274010410000
06272040310000	06272060360000	06272040220000	06272060400000	06272040240000
06272040200000	06272040350000	06272060410000	06272040290000	06272060290000
06272040300000	06272040260000	06272040270000	06272040340000	06272060320000
06272060210000	06272060250000	06272040320000	06272060240000	06272040330000
06272060280000	06272060200000	06272060330000	06272060370000	06272040210000
06272040230000	06272040250000	06272060170000	06272040280000	06272050210000
06272050200000	06274010420000	06274010920000	06274010540000	06274010550000
06274010910000	06274010480000	06272030380000	06272070660000	06272030440000
06272070650000	06272050230000	06272050220000	06272041350000	06272030370000
06274011120000	06272041340000	06274010440000	06274070180000	06274070170000
06274010940000	06274010950000	06274010930000	06274010620000	06274010960000
06272030430000	06272030350000	06272030360000	06272070630000	06272070640000
06272030410000	06272030420000	06274011340000	06274070150000	06272041460000
06272041230000	06272060160000	06272041140000	06272041000000	06272041220000
06272041520000	06272041530000	06274011410000	06272041430000	06272041360000
06272041300000	06272041160000	06272041050000	06274070420000	06272041120000
06272041180000	06272041370000	06272041130000	06272041170000	06272041190000
06272041310000	06274070190000	06274011370000	06274070280000	06274070200000
06274070320000	06274070410000	06274070310000	06274070250000	06274070370000
06274070240000	06274070290000	06274070380000	06274070340000	06274070400000
06274070230000	06274070390000	06274070330000	06274070350000	06274070260000
06274070300000	06274070360000	06274070270000	06272041380000	06272041080000
06274011380000	06272040800000	06272050190000	06272050240000	06274011110000
06272050250000	06274011450000	06274011460000	06272040820000	06272050270000
06272050260000	06274011330000	06272050180000	06272040830000	06274070220000
06272041470000	06272041410000	06272041510000	06272041400000	06272041390000
06272040810000	06272041110000	06272030390000	06272030400000	06274011510000
06272041280000	06272041200000	06272041250000	06272041240000	06272041270000
06272041210000	06272041260000	06272041550000	06272041540000	06272070620000
06272070610000				

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.