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	06282000130000
Property address	111 BLACK HILL DR
Township	Hanover (18)
Assessor neighborhood	18019
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$64,000	$57,000	$7,000

10.9% of the current assessed value.
Estimated tax effect about $1,485 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 284 other properties in assessor neighborhood 18019 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 $17.75 per square foot. This home is assessed at $19.93 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,211 square feet gives $57,000. 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	3,211 square feet
Land area	10,621 square feet
Year built	2004
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	11
Bedrooms	5
Full bathrooms	2
Half bathrooms	1

Total assessed value	$64,000
Assessed value per square foot	$19.93

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	625
2	Building area within 15% of this home	310
3	Built within 15 years of this home	288
4	Same building type	288
5	Same construction quality grade	284

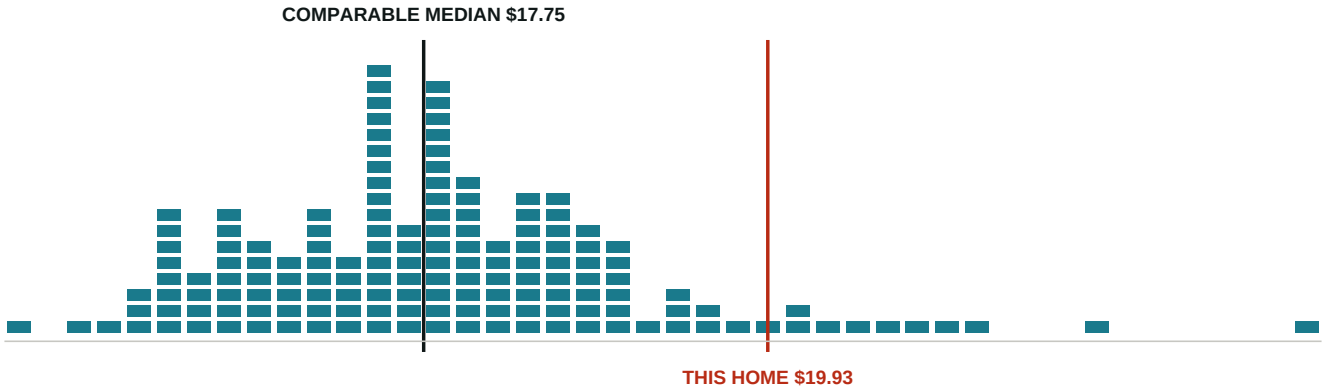
The comparable figure used is the median of all 284 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 284 properties 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	284
Lowest assessed	$15.10 per square foot
25th percentile	$17.02 per square foot
Median	$17.75 per square foot
75th percentile	$18.37 per square foot
Highest assessed	$23.44 per square foot
This home	$19.93 per square foot
Position	assessed above 271 of the 284 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 284 comparables	$17.75
Building area of this home	3,211 sq ft
Median multiplied by building area	**$57,000**
Current total assessed value	$64,000
Difference, the reduction requested	**$7,000**

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 $7,000 in assessed value is worth roughly $1,485 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

284 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 284 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
06342150020000	332 FORD LN	3,222	1994	4	2	$52,000	$16.14
06213050200000	935 BLUE RIDGE DR	3,211	2004	4	2	$52,738	$16.42
06281060110000	827 BLUE RIDGE DR	3,178	2005	4	2	$53,150	$16.72
06213050550000	802 BLUE RIDGE DR	3,178	2005	4	2	$53,383	$16.80
06214040320000	18 SEQUOIA CT	3,211	2004	4	2	$54,000	$16.82
06282100070000	112 BLACK HILL DR	3,211	2004	4	2	$54,000	$16.82
06214150040000		3,178	2005	4	2	$53,663	$16.89
06213050560000		3,211	2004	4	3	$54,502	$16.97
06213050090000		3,178	2005	4	2	$54,147	$17.04
06213050230000		3,211	2004	4	2	$55,805	$17.38
06281060050000		3,211	2004	4	2	$56,000	$17.44
06214040200000		3,211	2004	4	2	$56,000	$17.44
06214160030000		3,211	2005	4	2	$56,000	$17.44
06214040100000		3,211	2005	4	2	$56,000	$17.44
06213050080000		3,211	2004	4	2	$56,000	$17.44
06214040300000		3,211	2004	4	2	$56,000	$17.44
06213050100000		3,211	2005	4	2	$56,000	$17.44
06213050400000		3,211	2006	4	2	$56,000	$17.44
06214160050000		3,211	2005	4	2	$56,000	$17.44
06211110100000		3,202	2005	5	3	$56,000	$17.49
06211130040000		3,201	2005	4	3	$56,000	$17.49
06211110090000		3,201	2005	4	3	$56,000	$17.49
06211100170000		3,201	2005	4	3	$56,000	$17.49
06211100160000		3,201	2005	4	3	$56,000	$17.49
06342160030000		3,226	1989	4	2	$57,000	$17.67
06213050220000		3,211	2005	4	2	$57,000	$17.75
06214040120000		3,211	2004	4	2	$57,000	$17.75
06214040180000		3,211	2005	4	2	$57,000	$17.75
06214130060000		3,211	2006	4	3	$57,000	$17.75
06214040140000		3,211	2005	4	2	$57,000	$17.75
06214150030000		3,211	2004	4	2	$57,000	$17.75
06214040260000		3,211	2004	4	2	$57,000	$17.75
06281060130000		3,211	2005	4	2	$57,000	$17.75
06214150010000		3,211	2005	4	2	$57,000	$17.75
06213050450000		3,211	2005	4	2	$57,000	$17.75
06214140020000		3,211	2004	4	2	$57,000	$17.75
06281060030000		3,211	2004	4	2	$57,000	$17.75
06214130100000		3,211	2004	4	2	$57,000	$17.75
06213050520000		3,211	2004	4	2	$57,000	$17.75
06214160010000		3,211	2004	4	2	$57,000	$17.75

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06211130070000		3,201	2005	4	3	$57,000	$17.81
06211130100000		3,201	2005	4	3	$57,000	$17.81
06211110070000		3,201	2004	4	3	$57,000	$17.81
06211130110000		3,201	2005	4	3	$57,000	$17.81
06212120330000		3,206	2000	4	3	$58,000	$18.09
06342170070000		3,215	1996	4	2	$59,000	$18.35
06213050170000		3,211	2004	4	2	$59,000	$18.37
06213050300000		3,211	2004	4	2	$60,000	$18.69
06213050260000		3,211	2004	4	2	$60,000	$18.69
06213050310000		3,211	2004	4	2	$60,000	$18.69
06213050580000		3,211	2004	4	2	$60,000	$18.69
06214160040000		3,211	2004	4	2	$60,000	$18.69
06213050360000		3,211	2004	4	2	$60,000	$18.69
06213050440000		3,211	2004	4	3	$60,000	$18.69
06213050380000		3,211	2005	4	5	$61,000	$19.00
06281060120000		3,211	2004	4	2	$61,000	$19.00
06213050330000		3,211	2004	4	2	$61,000	$19.00
06213050430000		3,211	2004	4	2	$63,000	$19.62
06213050590000		3,211	2004	4	2	$64,000	$19.93
06282000130000	**111 BLACK HILL DR**	**3,211**	**2004**	**5**	**2**	**$64,000**	**$19.93**
06213050140000		3,211	2005	5	2	$71,000	$22.11

Median of all 284 comparables: $17.75 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18019, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 284 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.

06211080090000	06282050040000	06282050230000	06342120140000	06213050420000
06211080020000	06211080040000	06211060090000	06274120010000	06274100040000
06342170120000	06282050170000	06342150020000	06214040270000	06281060010000
06213050510000	06282000100000	06213050540000	06213050500000	06213050190000
06214040250000	06211060080000	06211060110000	06211120050000	06342160040000
06274100110000	06211040010000	06274100140000	06214130020000	06213050460000
06342160050000	06342160130000	06213050200000	06282050150000	06281060100000
06211070140000	06211070050000	06211070080000	06211040030000	06211070130000
06211080010000	06211080030000	06211090050000	06211100120000	06342170150000
06274100120000	06212120220000	06274100060000	06342150040000	06342160100000
06211100180000	06211070180000	06281060110000	06213050390000	06212130110000
06211100010000	06211100050000	06213050550000	06214040320000	06282100070000
06211090070000	06214150040000	06213050210000	06342140160000	06342130070000
06213050560000	06211060170000	06211060180000	06214040150000	06213050350000
06211060160000	06211070090000	06213050090000	06211060100000	06282000110000
06274000470000	06274120020000	06212120130000	06212120010000	06212130130000
06211030160000	06211100130000	06213050160000	06274100030000	06213050490000
06342160090000	06282000090000	06211090010000	06211070100000	06282050100000
06211090100000	06274000480000	06213050230000	06213050030000	06211100040000
06211100100000	06282050240000	06271050170000	06211090030000	06342170030000
06281060050000	06214040200000	06214160030000	06214040100000	06213050080000
06214040300000	06213050100000	06213050400000	06214160050000	06211030180000
06212120040000	06212120120000	06211050010000	06211110100000	06211130040000
06211110090000	06211100170000	06211100160000	06211030110000	06211130050000
06211110110000	06211070170000	06213050120000	06282050220000	06282050210000
06213050470000	06212130080000	06214040310000	06214040130000	06342160030000
06211070060000	06211030100000	06213050240000	06214150020000	06211030070000
06211060070000	06211060050000	06214130010000	06213050220000	06214040120000
06214040180000	06214130060000	06214040140000	06214150030000	06214040260000
06281060130000	06214150010000	06213050450000	06214140020000	06281060030000
06214130100000	06213050520000	06214160010000	06211120010000	06282050050000
06211130070000	06211130100000	06211110070000	06211130110000	06214040210000
06211070020000	06213050130000	06342170060000	06211100150000	06213050270000
06214040290000	06213050410000	06213050340000	06214040110000	06282100080000
06212150010000	06211090040000	06342170140000	06282050110000	06212140010000
06214040240000	06211130060000	06213050150000	06211110020000	06211070120000
06211040040000	06211060040000	06211060120000	06211080070000	06211080050000
06211120030000	06211110050000	06211100080000	06212120330000	06212130040000
06274120140000	06211030090000	06211040020000	06212130010000	06212120200000
06211070150000	06212130090000	06212130100000	06282000140000	06213050370000
06213050040000	06274100010000	06342170070000	06211030120000	06212120070000
06212120030000	06212120050000	06211080080000	06211090020000	06211100110000
06211100070000	06212130060000	06211030140000	06213050170000	06211050030000
06211090060000	06274120060000	06274100150000	06282000120000	06213050110000
06212140040000	06212120020000	06342160110000	06342150050000	06211130010000

06211060010000	06212120140000	06213050070000	06213050300000	06213050260000
06213050310000	06213050580000	06214160040000	06213050360000	06213050440000
06274100130000	06211070190000	06214130040000	06281060020000	06213050570000
06282050020000	06211040070000	06342140100000	06213050280000	06214040190000
06213050290000	06214130070000	06281060060000	06281060090000	06213050050000
06211030150000	06212120160000	06211030190000	06213050380000	06281060120000
06213050330000	06212120190000	06274120130000	06211100140000	06211110040000
06342170040000	06214040230000	06342160120000	06342170160000	06213050180000
06214130080000	06214040280000	06282100060000	06213050430000	06342170100000
06213050530000	06213050590000	06213050020000	06274000460000	06214040170000
06211030040000	06214140010000	06211030130000	06213050250000	06274120120000
06342170010000	06273000340000	06213050140000	06342160010000	

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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