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	06294120080000
Property address	472 TOPAZ LN
Township	Hanover (18)
Assessor neighborhood	18012
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,000	$34,000	$4,000

10.5% of the current assessed value.
Estimated tax effect about $848 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 152 other properties in assessor neighborhood 18012 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 $22.71 per square foot. This home is assessed at $25.38 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,497 square feet gives $34,000. 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	1,497 square feet
Land area	8,085 square feet
Year built	1995
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$38,000
Assessed value per square foot	$25.38

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	582
2	Building area within 15% of this home	152
3	Built within 15 years of this home	152
4	Same building type	152
5	Same construction quality grade	152

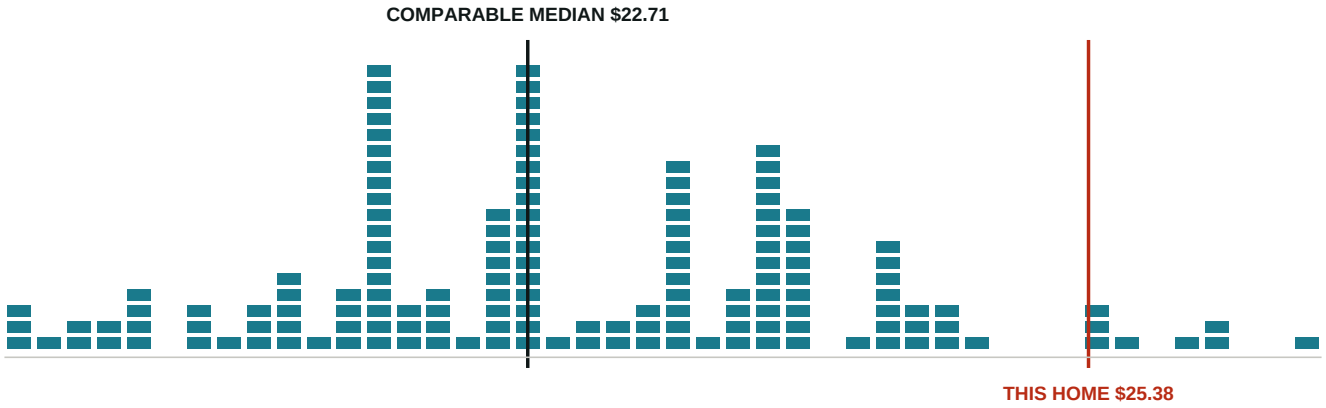
The comparable figure used is the median of all 152 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 152 properties 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	152
Lowest assessed	$20.22 per square foot
25th percentile	$22.04 per square foot
Median	$22.71 per square foot
75th percentile	$23.85 per square foot
Highest assessed	$26.49 per square foot
This home	$25.38 per square foot
Position	assessed above 144 of the 152 comparable properties, the 95th percentile



$20.22 per sq ft — 152 comparable properties by assessed value per square foot, one mark is one property — $26.49 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 152 comparables	$22.71
Building area of this home	1,497 sq ft
Median multiplied by building area	**$34,000**
Current total assessed value	$38,000
Difference, the reduction requested	**$4,000**

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 $4,000 in assessed value is worth roughly $848 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

152 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 152 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
06283040040000	476 SNOW DRIFT CIR	1,497	1992	3	1	$30,797	$20.57
06283050070000	481 SNOW DRIFT CIR	1,497	1993	3	1	$30,885	$20.63
06283060020000	409 MONARCH BIRCH LN	1,497	1994	3	1	$30,921	$20.66
06283060180000	410 PERSIMMON LN	1,547	1992	3	2	$32,757	$21.17
06283050030000	465 SNOW DRIFT CIR	1,497	1992	3	1	$32,000	$21.38
06283030380000	1440 SNOW DRIFT CIR	1,498	1995	3	1	$32,248	$21.53
06294070030000	409 CARDINAL DR	1,497	1996	3	1	$32,639	$21.80
06283140210000	436 SPAULDING RD	1,530	1995	3	1	$33,523	$21.91
06283060130000	430 PERSIMMON LN	1,497	1992	3	1	$32,890	$21.97
06283070030000	411 PERSIMMON LN	1,497	1992	3	1	$33,000	$22.04
06283060160000	418 PERSIMMON LN	1,497	1992	3	1	$33,000	$22.04
06283040080000	460 SNOW DRIFT CIR	1,497	1992	3	1	$33,000	$22.04
06283050120000	424 MONARCH BIRCH LN	1,497	1992	3	1	$33,000	$22.04
06283070010000	403 PERSIMMON LN	1,497	1992	3	1	$33,000	$22.04
06283050050000	473 SNOW DRIFT CIR	1,497	1992	3	1	$33,000	$22.04
06283060100000	1469 SNOW DRIFT CIR	1,497	1992	3	1	$33,000	$22.04
06283040060000	468 SNOW DRIFT CIR	1,497	1992	3	1	$33,000	$22.04
06283060190000	406 PERSIMMON LN	1,497	1992	3	1	$33,000	$22.04
06283050140000	416 MONARCH BIRCH LN	1,547	1993	3	2	$34,123	$22.06
06283060080000	433 MONARCH BIRCH LN	1,497	1994	3	1	$33,579	$22.43
06283070080000	431 PERSIMMON LN	1,547	1992	3	2	$35,000	$22.62
06283060060000		1,547	1992	3	2	$35,000	$22.62
06283060010000		1,547	1992	3	2	$35,000	$22.62
06283070180000		1,547	1992	3	2	$35,000	$22.62
06283070040000		1,547	1992	3	2	$35,000	$22.62
06283040020000		1,497	1992	3	1	$33,965	$22.69
06314030050000		1,561	1997	3	2	$35,448	$22.71
06283070130000		1,497	1992	3	1	$34,000	$22.71
06283060050000		1,497	1992	3	1	$34,000	$22.71
06283030300000		1,497	1993	3	1	$34,000	$22.71
06283030110000		1,497	1992	3	1	$34,000	$22.71
06283070160000		1,497	1992	3	1	$34,000	$22.71
06283070060000		1,497	1994	3	1	$34,000	$22.71
06283030350000		1,472	1994	3	1	$34,000	$23.10
06283050010000		1,497	1995	3	1	$34,640	$23.14
06283050100000		1,547	1992	3	2	$36,000	$23.27
06283060120000		1,547	1992	3	2	$36,000	$23.27
06294050070000		1,497	1994	3	1	$35,000	$23.38
06283030430000		1,497	1992	3	2	$35,000	$23.38
06294070180000		1,497	1994	3	1	$36,000	$24.05

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06294110230000		1,497	1995	3	1	$36,000	$24.05
06294110250000		1,497	1995	3	1	$36,000	$24.05
06294070110000		1,497	1995	3	1	$36,000	$24.05
06294050110000		1,497	1994	3	1	$36,000	$24.05
06294110150000		1,497	1997	3	1	$36,000	$24.05
06283130050000		1,475	1993	3	1	$36,000	$24.41
06283140170000		1,472	1993	3	1	$36,000	$24.46
06313040030000		1,461	1997	3	2	$35,840	$24.53
06283050150000		1,547	1993	3	2	$38,000	$24.56
06283050170000		1,497	1992	3	1	$37,000	$24.72
06294060100000		1,497	1994	3	1	$37,000	$24.72
06283140260000		1,490	1993	3	2	$37,000	$24.83
06294090180000		1,497	1995	3	1	$38,000	$25.38
06283070090000		1,497	1992	3	2	$38,000	$25.38
06294060080000		1,497	1994	3	1	$38,000	$25.38
06294120080000	**472 TOPAZ LN**	**1,497**	**1995**	**3**	**1**	**$38,000**	**$25.38**
06283120190000		1,527	1993	3	2	$39,000	$25.54
06283030500000		1,472	1992	3	1	$38,000	$25.82
06294110310000		1,497	1995	3	2	$39,000	$26.05
06294110340000		1,497	1995	3	1	$39,000	$26.05
06283030460000		1,472	1992	3	2	$39,000	$26.49

Median of all 152 comparables: $22.71 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 152 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.

06283140110000	06283130280000	06283140130000	06283140030000	06283040040000
06283050070000	06283060020000	06283120370000	06283140190000	06283130240000
06283130290000	06283130320000	06283130150000	06283060180000	06283120240000
06313060010000	06283050030000	06283130220000	06313080180000	06283030380000
06283140220000	06283140100000	06283130030000	06313090180000	06313090100000
06294070030000	06313070040000	06283130260000	06283140210000	06313050270000
06313050140000	06294060060000	06283060130000	06313030070000	06283070030000
06283060160000	06283040080000	06283050120000	06283070010000	06283050050000
06283060100000	06283040060000	06283060190000	06283120260000	06283130070000
06283120220000	06283050140000	06313050220000	06283120080000	06283140090000
06283140150000	06314100090000	06313070230000	06314010020000	06283060080000
06283120160000	06313100210000	06313070170000	06313020210000	06283070080000
06283060060000	06283060010000	06283070180000	06283070040000	06283120280000
06283130090000	06283120020000	06283140070000	06283130110000	06283120060000
06283120210000	06283120320000	06283040020000	06314030050000	06283070130000
06283060050000	06283030300000	06283030110000	06283070160000	06283070060000
06313090200000	06314030070000	06313020090000	06313080010000	06314100040000
06283030350000	06283050010000	06294100170000	06283050100000	06283060120000
06294050070000	06283030430000	06283130180000	06283120380000	06283140180000
06283140240000	06283140280000	06283120120000	06283120040000	06283130040000
06283140050000	06314030090000	06283120300000	06313080190000	06313090250000
06313080040000	06283040100000	06313040270000	06313090020000	06313110080000
06313020170000	06313020240000	06314010200000	06313050050000	06313060150000
06313050130000	06314010030000	06313070120000	06283120340000	06283120100000
06314100060000	06283120200000	06283120290000	06294070180000	06294110230000
06294110250000	06294070110000	06294050110000	06294110150000	06314030010000
06283130050000	06283140170000	06313080020000	06314100110000	06313090010000
06314100010000	06283130130000	06313040030000	06283050150000	06283030030000
06283050170000	06294060100000	06283130170000	06283140260000	06294090180000
06283070090000	06294060080000	06283120190000	06283030500000	06294110310000
06294110340000	06283030460000			

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.