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	06314060110000
Property address	1920 BUTLER DR
Township	Hanover (18)
Assessor neighborhood	18012
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$47,000	**$42,074**	**$4,926**

10.5% of the current assessed value.
Estimated tax effect about $1,045 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 451 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 $20.03 per square foot. This home is assessed at $22.37 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,101 square feet gives $42,074. 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	2,101 square feet
Land area	12,395 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	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$47,000
Assessed value per square foot	$22.37

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	924
2	Building area within 15% of this home	451
3	Built within 15 years of this home	451
4	Same building type	451
5	Same construction quality grade	451

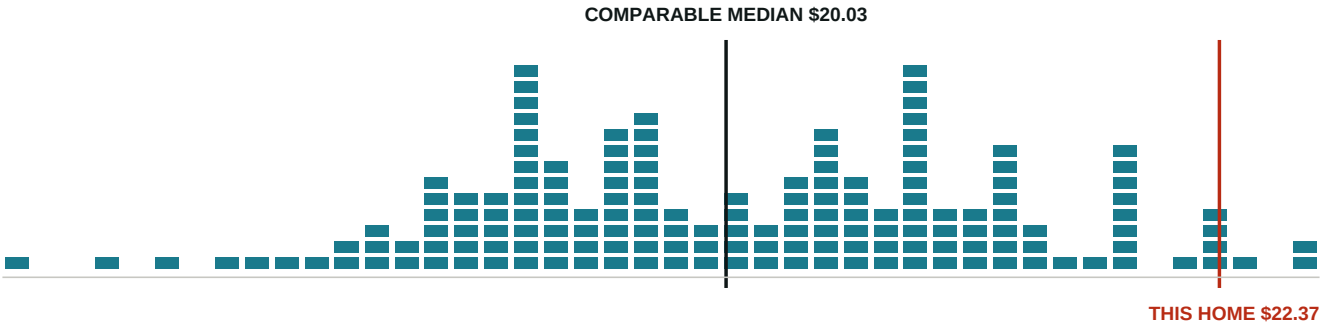
The comparable figure used is the median of all 451 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 451 properties 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	451
Lowest assessed	$16.59 per square foot
25th percentile	$19.11 per square foot
Median	$20.03 per square foot
75th percentile	$20.97 per square foot
Highest assessed	$22.85 per square foot
This home	$22.37 per square foot
Position	assessed above 434 of the 451 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 451 comparables	$20.03
Building area of this home	2,101 sq ft
Median multiplied by building area	**$42,074**
Current total assessed value	$47,000
Difference, the reduction requested	**$4,926**

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 $4,926 in assessed value is worth roughly $1,045 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

451 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 451 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
06314040260000	246 REMINGTON DR	2,101	1995	4	2	$38,977	$18.55
06314060080000	248 BUTLER DR	2,101	1994	4	2	$39,204	$18.66
06314020090000		2,101	1999	4	2	$40,902	$19.47
06314070050000		2,101	1994	4	2	$40,990	$19.51
06314020140000		2,101	1997	4	2	$41,182	$19.60
06314130070000		2,101	1997	4	2	$41,200	$19.61
06314070190000		2,101	1997	4	2	$41,536	$19.77
06314050180000		2,101	1994	4	2	$42,061	$20.02
06314040110000		2,101	1994	4	2	$42,115	$20.05
06314070020000		2,101	1995	4	2	$42,145	$20.06
06314060060000		2,101	1995	4	2	$42,715	$20.33
06314080270000		2,101	1997	4	2	$42,787	$20.37
06314130140000		2,101	2000	4	2	$42,881	$20.41
06314070430000		2,101	2001	4	2	$43,085	$20.51
06314140170000		2,101	2000	4	2	$43,099	$20.51
06314070520000		2,101	1999	4	2	$43,193	$20.56
06314070410000		2,101	1998	4	2	$43,253	$20.59
06314080330000		2,101	1999	4	2	$43,270	$20.59
06314050140000		2,101	1994	4	2	$43,276	$20.60
06314080200000		2,101	1997	4	2	$43,606	$20.75
06314070150000		2,101	1996	4	2	$43,616	$20.76
06314070320000		2,101	2000	4	2	$43,704	$20.80
06314070270000		2,101	1998	4	2	$43,751	$20.82
06314050110000		2,101	1994	4	2	$43,868	$20.88
06314070300000		2,101	2000	4	2	$43,937	$20.91
06314020080000		2,101	1999	3	2	$43,969	$20.93
06314070530000		2,101	1999	4	2	$44,000	$20.94
06314040020000		2,101	1994	4	2	$44,005	$20.94
06314080230000		2,101	1999	4	2	$44,636	$21.25
06314120150000		2,101	1997	4	2	$44,709	$21.28
06314070060000		2,101	1996	4	2	$44,877	$21.36
06314070480000		2,101	1998	4	2	$45,000	$21.42
06314120110000		2,101	1997	4	2	$45,000	$21.42
06314040240000		2,101	1994	4	2	$45,000	$21.42
06314050040000		2,101	1994	4	2	$45,000	$21.42
06314050080000		2,101	1994	4	2	$45,000	$21.42
06314050060000		2,101	1994	4	2	$45,000	$21.42
06314050160000		2,101	1994	4	2	$45,000	$21.42
06314040180000		2,101	1994	4	2	$45,000	$21.42
06314020070000		2,101	1999	4	2	$45,000	$21.42

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06314020100000		2,101	1997	4	2	$45,000	$21.42
06314020120000		2,101	1999	4	2	$45,000	$21.42
06314130030000		2,101	1997	4	2	$45,000	$21.42
06314070280000		2,101	1997	4	2	$45,098	$21.47
06314040090000		2,101	1994	4	2	$46,000	$21.89
06314060010000		2,101	1994	4	2	$46,000	$21.89
06314070600000		2,101	1997	4	2	$46,000	$21.89
06314130080000		2,101	1998	4	2	$46,000	$21.89
06314130050000		2,101	1997	4	2	$46,000	$21.89
06314140040000		2,101	1997	4	2	$46,000	$21.89
06314070340000		2,101	1997	4	2	$46,000	$21.89
06314040150000		2,101	1994	4	2	$46,000	$21.89
06314040210000		2,101	1996	4	2	$46,000	$21.89
06314130130000		2,101	1997	4	2	$46,000	$21.89
06314140210000		2,101	1997	4	2	$46,000	$21.89
06314080160000		2,101	1994	4	2	$46,000	$21.89
06314130060000		2,101	1998	4	2	$46,000	$21.89
06314050200000		2,101	1994	4	2	$46,000	$21.89
06314070440000		2,101	1998	4	2	$46,000	$21.89
06314080010000		2,101	1995	4	2	$46,000	$21.89
06314060110000	**1920 BUTLER DR**	**2,101**	**1995**	**4**	**2**	**$47,000**	**$22.37**

Median of all 451 comparables: $20.03 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 451 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.

06314020260000	06292040070000	06314020290000	06294120110000	06313080130000
06294030030000	06313070090000	06294010020000	06313110070000	06294010040000
06323030070000	06313040050000	06294010090000	06313120160000	06323040010000
06313110140000	06313060020000	06313060070000	06313060240000	06314080110000
06313070190000	06313050100000	06313030010000	06313030080000	06313040090000
06313070050000	06313040250000	06294130030000	06294100060000	06323020050000
06294040030000	06323010280000	06283130300000	06314040260000	06314020310000
06294090050000	06314100130000	06314060080000	06292040050000	06313030100000
06313020140000	06313090120000	06313080080000	06313110020000	06314010210000
06313070070000	06313110120000	06313020270000	06313100050000	06313020230000
06314080300000	06314010140000	06313040130000	06313120080000	06313050300000
06313050210000	06314090130000	06313050280000	06313050230000	06314090180000
06323010620000	06314070510000	06314030150000	06313080100000	06314050050000
06323010080000	06323050060000	06323010240000	06323020060000	06292030030000
06323030180000	06294030200000	06314130040000	06294010060000	06314120020000
06313050180000	06313050310000	06294030060000	06313110100000	06314020110000
06314070540000	06314020150000	06292040020000	06294050090000	06313080210000
06314100030000	06313080170000	06314010160000	06313060190000	06313090070000
06313100030000	06313110050000	06313050010000	06313060050000	06313070110000
06313050080000	06314030040000	06313050040000	06313060140000	06313070030000
06313070150000	06313100090000	06314030080000	06313080270000	06313070250000
06313090220000	06313080240000	06313080110000	06313070210000	06313050160000
06313070010000	06313080140000	06314010120000	06313040260000	06314140070000
06313050020000	06313060170000	06314070390000	06313120060000	06314030170000
06313120110000	06313040200000	06313120030000	06314110020000	06313120130000
06323030010000	06313050060000	06314060070000	06314020050000	06294030250000
06294050380000	06283030360000	06283070110000	06294040090000	06313100220000
06313150220000	06314130100000	06323010710000	06313080260000	06314070040000
06294010170000	06294010220000	06313140110000	06294030240000	06313020040000
06323040150000	06294040210000	06294040010000	06294010160000	06294050150000
06314140010000	06314020090000	06294010140000	06313130120000	06314040130000
06314070050000	06294070160000	06314070350000	06313090300000	06313050030000
06313020180000	06314010050000	06314030120000	06314010070000	06313020100000
06313020160000	06313020080000	06314070100000	06313140040000	06283030050000
06314120120000	06314010180000	06313070060000	06313100040000	06313080030000
06292030040000	06313020530000	06313030180000	06313020200000	06313120100000
06314100160000	06314100120000	06314020170000	06313050260000	06314020140000
06313030200000	06314130070000	06294140110000	06313030120000	06314050170000
06314080030000	06314140180000	06314040040000	06314050090000	06314040080000
06323060090000	06313150200000	06314040120000	06294110080000	06314070080000
06313020020000	06313020780000	06314130150000	06314080140000	06313020640000
06313130140000	06314070190000	06283140010000	06314070030000	06314040200000
06313080070000	06294030260000	06294020040000	06313080050000	06283120140000
06283130200000	06294100030000	06314070500000	06294140160000	06314070360000
06314120170000	06314140220000	06283030330000	06314050180000	06314100020000

06313040160000 06314110120000 06314040110000 06314070160000 06314130090000
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06313080220000 06313090210000 06313090240000 06313110130000 06294030090000
06314070520000 06314070410000 06314130010000 06314070460000 06314050120000
06314040050000 06294090210000 06314080330000 06314050140000 06313100150000
06314020030000 06292080090000 06313130180000 06294050390000 06314080320000
06313110060000 06314140020000 06314090020000 06314140140000 06314080200000
06314070150000 06323050070000 06323010260000 06314070320000 06314090110000
06314070270000 06294090100000 06313090270000 06283130210000 06314070550000
06314050110000 06313100170000 06294150090000 06314080260000 06313100080000
06314090040000 06314070300000 06314020080000 06294040100000 06294020190000
06314070530000 06314040020000 06294050120000 06313020440000 06313140080000
06313150170000 06313020550000 06313140030000 06313150010000 06313020820000
06313020400000 06313020430000 06313020370000 06313150090000 06313150240000
06313130090000 06314090140000 06314020200000 06314100220000 06313020030000
06294110210000 06294050220000 06294060040000 06294090030000 06294100110000
06294050030000 06294110160000 06314080090000 06314080050000 06314040010000
06314070590000 06313050110000 06314010110000 06314030110000 06313100010000
06294090230000 06294090260000 06314140100000 06314110060000 06314080230000
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06323050020000 06323020140000 06323050010000 06314120150000 06314070110000
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06314010010000 06313090030000 06314010040000 06294090300000 06314040220000
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06314070440000 06314080010000 06314090050000 06314020340000 06314140230000
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06294120010000 06314140120000 06314140190000 06314120050000 06314130160000
06314070570000

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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