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	06353210890000
Property address	314 BROADMOOR LN
Township	Hanover (18)
Assessor neighborhood	18012
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$32,000	**$27,346**	**$4,654**

14.5% of the current assessed value.
Estimated tax effect about $987 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 318 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 $18.59 per square foot. This home is assessed at $21.75 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,471 square feet gives $27,346. 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	1,471 square feet
Land area	1,338 square feet
Year built	2005
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	2
Full bathrooms	2
Half bathrooms	1

Total assessed value	$32,000
Assessed value per square foot	$21.75

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	565
2	Building area within 15% of this home	328
3	Built within 15 years of this home	323
4	Same building type	318
5	Same construction quality grade	318

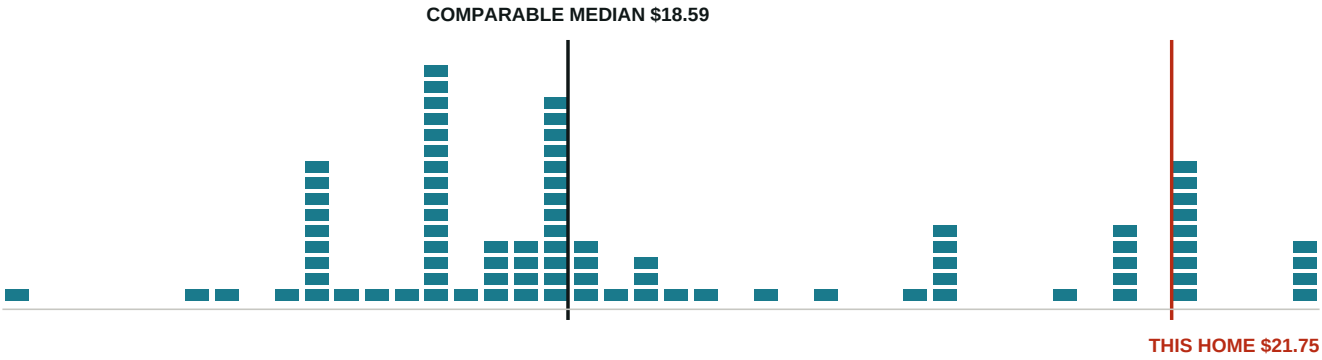
The comparable figure used is the median of all 318 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 318 properties 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	318
Lowest assessed	$15.63 per square foot
25th percentile	$17.95 per square foot
Median	$18.59 per square foot
75th percentile	$20.51 per square foot
Highest assessed	$22.53 per square foot
This home	$21.75 per square foot
Position	assessed above 270 of the 318 comparable properties, the 85th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 318 comparables	$18.59
Building area of this home	1,471 sq ft
Median multiplied by building area	**$27,346**
Current total assessed value	$32,000
Difference, the reduction requested	**$4,654**

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 $4,654 in assessed value is worth roughly $987 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

318 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 318 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
06283100040000	378 MONARCH BIRCH CT	1,531	1992	3	2	$26,500	$17.31
06283150840000	1275 RIVER ASH CT	1,521	1994	2	1	$27,000	$17.75
06283150340000		1,504	1994	3	1	$27,000	$17.95
06331020020000		1,521	1992	2	2	$28,000	$18.41
06331020130000		1,521	1992	2	2	$28,000	$18.41
06331020100000		1,521	1992	2	2	$28,000	$18.41
06331020090000		1,521	1993	2	2	$28,000	$18.41
06331020110000		1,521	1992	2	2	$28,000	$18.41
06331020120000		1,521	1992	2	2	$28,000	$18.41
06331020050000		1,521	1992	2	2	$28,000	$18.41
06331020040000		1,521	1992	2	2	$28,000	$18.41
06331020080000		1,521	1992	2	2	$28,000	$18.41
06331020060000		1,521	1993	2	2	$28,000	$18.41
06331020150000		1,512	1994	3	2	$28,000	$18.52
06283110050000		1,512	1992	2	1	$28,000	$18.52
06283100090000		1,504	1992	2	2	$28,000	$18.62
06283080080000		1,504	1992	2	2	$28,000	$18.62
06283100050000		1,504	1993	2	2	$28,000	$18.62
06283090100000		1,504	1993	2	2	$28,000	$18.62
06283110090000		1,504	1993	2	2	$28,000	$18.62
06283100060000		1,504	1993	2	2	$28,000	$18.62
06283090030000		1,504	1992	2	2	$28,000	$18.62
06283110060000		1,504	1993	2	1	$28,000	$18.62
06283090120000		1,504	1993	2	2	$28,000	$18.62
06283100070000		1,504	1992	2	2	$28,000	$18.62
06283100010000		1,504	1992	2	2	$28,000	$18.62
06283100120000		1,504	1992	2	2	$28,000	$18.62
06283100030000		1,504	1993	2	2	$28,000	$18.62
06283090160000		1,504	1992	2	2	$28,000	$18.62
06283090020000		1,504	1992	2	2	$28,000	$18.62
06283160030000		1,462	1995	2	2	$27,701	$18.95
06283090010000		1,425	1993	2	1	$27,000	$18.95
06283100110000		1,425	1992	2	2	$27,000	$18.95
06283110010000		1,425	1992	2	2	$27,000	$18.95
06283090090000		1,425	1993	2	2	$27,000	$18.95
06283100150000		1,425	1992	2	2	$27,000	$18.95
06283110080000		1,425	1992	2	1	$27,000	$18.95
06283100130000		1,425	1992	2	2	$27,000	$18.95
06283110030000		1,425	1992	2	1	$27,000	$18.95
06283090140000		1,425	1992	2	2	$28,000	$19.65

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06283090050000		1,425	1992	2	2	$28,000	$19.65
06283090070000		1,425	1992	2	2	$28,000	$19.65
06353210830000		1,471	2006	2	1	$30,000	$20.39
06281030300000		1,470	1994	3	2	$30,000	$20.41
06353220110000		1,471	2005	2	2	$32,000	$21.75
06353220180000		1,471	2005	2	2	$32,000	$21.75
06353210950000		1,471	2005	2	2	$32,000	$21.75
06353211020000		1,471	2005	2	2	$32,000	$21.75
06353210780000		1,471	2005	2	2	$32,000	$21.75
06353211060000		1,471	2005	2	2	$32,000	$21.75
06353210960000		1,471	2005	2	2	$32,000	$21.75
06353220120000		1,471	2005	2	2	$32,000	$21.75
06353211010000		1,471	2005	2	2	$32,000	$21.75
06353210710000		1,471	2005	2	2	$32,000	$21.75
06353220170000		1,471	2005	2	2	$32,000	$21.75
06353210770000		1,471	2005	2	2	$32,000	$21.75
06353210720000		1,471	2006	2	2	$32,000	$21.75
06353210840000		1,471	2005	2	2	$32,000	$21.75
06353210900000		1,471	2005	2	2	$32,000	$21.75
06353211070000		1,471	2005	2	2	$32,000	$21.75
06353210890000	**314 BROADMOOR LN**	**1,471**	**2005**	**2**	**2**	**$32,000**	**$21.75**

Median of all 318 comparables: $18.59 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 318 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.

06283150590000	06283150940000	06283150380000	06283170110000	06283150830000
06283170210000	06283150120000	06283170050000	06283170080000	06283150280000
06283170040000	06283150130000	06283150520000	06283150180000	06283170230000
06283150620000	06283160250000	06283170090000	06283150400000	06283150570000
06283150160000	06283150240000	06283150020000	06283150610000	06283160210000
06283150220000	06283150360000	06283150640000	06283150550000	06283150710000
06283170340000	06283150480000	06283150060000	06283150260000	06283150080000
06283150320000	06283150800000	06283150300000	06283150420000	06283150190000
06283160160000	06283100040000	06283150290000	06283090060000	06283170170000
06283160150000	06281030290000	06331030020000	06283150840000	06283150460000
06331030010000	06283170100000	06283170270000	06283160100000	06283160170000
06331030030000	06283150700000	06283150720000	06283160010000	06283150470000
06283150580000	06283150910000	06283160070000	06331020140000	06283150750000
06283170140000	06283170310000	06283150440000	06283150540000	06283150630000
06283170130000	06331030040000	06283160110000	06283150760000	06283160090000
06283170190000	06283150740000	06283150870000	06283150900000	06283160060000
06283170150000	06283170280000	06283150660000	06283170030000	06283170070000
06283150930000	06283150500000	06283150650000	06283150890000	06283160240000
06283150780000	06283170220000	06283150690000	06283150790000	06283170020000
06283170160000	06283150730000	06283170290000	06283150920000	06283170250000
06283150850000	06283160190000	06283160230000	06283160130000	06283160200000
06331020160000	06283150340000	06283200800000	06283220160000	06281030240000
06281030220000	06283090130000	06283080090000	06283110070000	06283080070000
06283100080000	06283090040000	06283100020000	06283110020000	06283090150000
06283100140000	06283110040000	06283090080000	06283090110000	06283100100000
06331020020000	06331020130000	06331020100000	06331020090000	06331020110000
06331020120000	06331020050000	06331020040000	06331020080000	06331020060000
06283080020000	06283080030000	06283080010000	06283080050000	06283080060000
06283080040000	06331020150000	06283110050000	06283150110000	06283150350000
06283150040000	06283150230000	06283150030000	06283150410000	06283150070000
06283150170000	06283150100000	06283150600000	06283170330000	06283150210000
06283160020000	06283170200000	06283160120000	06283150150000	06283160050000
06283160140000	06283170300000	06283150330000	06283150770000	06283150010000
06283160080000	06283170010000	06283150050000	06283150680000	06283160260000
06283150090000	06283150370000	06283170180000	06283150250000	06283160040000
06283150310000	06283150560000	06283150270000	06283150530000	06283170260000
06283150880000	06283170320000	06283150950000	06283170060000	06283170120000
06283150670000	06283170240000	06283160220000	06283150450000	06283150490000
06283150820000	06283150810000	06283150860000	06283100090000	06283080080000
06283100050000	06283090100000	06283110090000	06283100060000	06283090030000
06283110060000	06283090120000	06283100070000	06283100010000	06283100120000
06283100030000	06283090160000	06283090020000	06283150390000	06283150430000
06283150140000	06283160030000	06283090010000	06283100110000	06283110010000
06283090090000	06283100150000	06283110080000	06283100130000	06283110030000
06283160180000	06331020030000	06331020010000	06331020070000	06283200400000

06283210430000	06283200450000	06283090140000	06283090050000	06283090070000
06283200740000	06353210830000	06281030300000	06353210360000	06353210410000
06353210180000	06353210420000	06353210470000	06353210530000	06353210190000
06353210590000	06353210660000	06353210350000	06353210120000	06353210600000
06353210650000	06353210060000	06353210110000	06353210480000	06283150510000
06353210540000	06353210050000	06353210740000	06353211040000	06353210860000
06353210870000	06353210920000	06353210690000	06353210990000	06353210800000
06353210750000	06353210980000	06353211050000	06353220140000	06353211080000
06353220200000	06353210810000	06353220150000	06353210930000	06353220090000
06353220110000	06353220180000	06353210950000	06353211020000	06353210780000
06353211060000	06353210960000	06353220120000	06353211010000	06353210710000
06353220170000	06353210770000	06353210720000	06353210840000	06353210900000
06353211070000	06283210320000	06283210190000	06283200210000	06283200680000
06283200720000	06283200770000	06283210480000	06283220070000	06283200580000
06283210240000	06283200630000	06283210510000	06283210280000	06283200530000
06283200260000	06283210360000	06353210700000	06353210910000	06353220100000
06353210880000	06353210970000	06353211000000	06353210940000	06353220190000
06353211030000	06353220130000	06353210760000	06353210790000	06353210820000
06353210850000	06353210730000	06353220160000		

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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