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	22203090210000
Property address	7 W DIVISION ST
Township	Lemont (19)
Assessor neighborhood	19010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$46,494	**$31,812**	**$14,682**

31.6% of the current assessed value.
Estimated tax effect about $3,114 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 108 other properties in assessor neighborhood 19010 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 $27.07 per square foot. This home is assessed at $39.57 per square foot, which is 46% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,175 square feet gives $31,812. 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	1,175 square feet
Land area	14,820 square feet
Year built	1962
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$46,494
Assessed value per square foot	$39.57

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	405
2	Building area within 15% of this home	252
3	Built within 15 years of this home	117
4	Same building type	108
5	Same construction quality grade	108

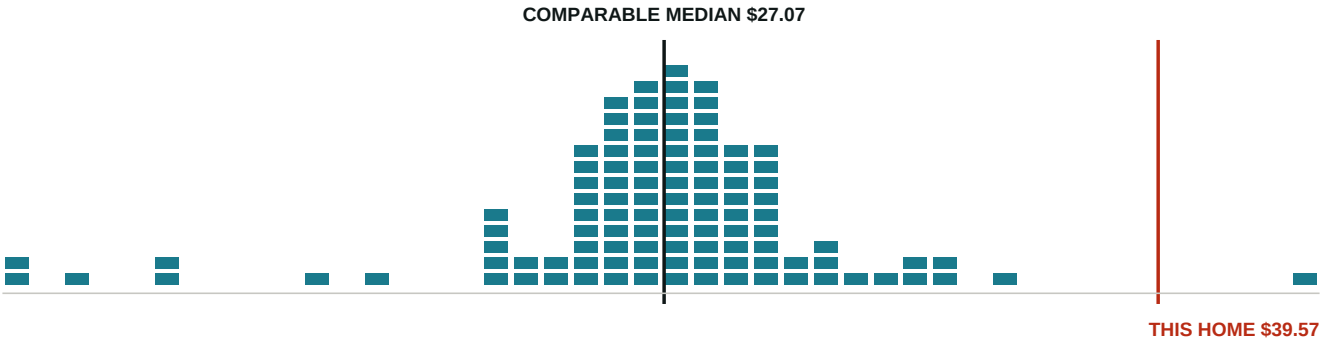
The comparable figure used is the median of all 108 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 108 properties 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	108
Lowest assessed	$10.34 per square foot
25th percentile	$25.73 per square foot
Median	$27.07 per square foot
75th percentile	$28.83 per square foot
Highest assessed	$43.65 per square foot
This home	$39.57 per square foot
Position	assessed above 107 of the 108 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 108 comparables	$27.07
Building area of this home	1,175 sq ft
Median multiplied by building area	**$31,812**
Current total assessed value	$46,494
Difference, the reduction requested	**$14,682**

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 $14,682 in assessed value is worth roughly $3,114 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

108 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 108 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
22204380370000	429 GRANT ST	1,108	1970	3	1	$11,457	$10.34
22204380160000	429 GRANT ST	1,108	1970	3	1	$11,519	$10.40
22204370260000	429 GRANT ST	1,108	1970	3	1	$13,142	$11.86
22204330060000	903 PORTER ST	1,196	1965	3	1	$27,000	$22.58
22291140340000	5 PEIFFER AVE	1,190	1961	3	1	$27,000	$22.69
22292270300000	309 FREEHAUF ST	1,081	1949	3	1	$25,000	$23.13
22212000460000	14633 MAIN ST	1,124	1964	3	1	$26,000	$23.13
22292210300000	736 MCCARTHY ST	1,240	1975	3	1	$30,000	$24.19
22291140080000	16 RIDGE RD	1,250	1957	2	1	$31,000	$24.80
22194010140000	16102 W NEW AVE	1,200	1966	4	1	$30,000	$25.00
22292100190000	533 MCCARTHY ST	1,078	1965	2	1	$27,000	$25.05
22204430010000	800 MCCARTHY RD	1,268	1955	3	1	$32,001	$25.24
22291190070000	921 SINGER AVE	1,221	1959	3	1	$31,001	$25.39
22291050040000	12 E CUSTER ST	1,172	1956	3	1	$30,001	$25.60
22292180170000	710 EAST ST	1,164	1974	3	1	$30,000	$25.77
22291130240000	812 WARNER AVE	1,200	1957	3	1	$31,000	$25.83
22291130160000	7 RIDGE RD	1,271	1955	3	1	$33,000	$25.96
22291110160000	718 STATE ST	1,191	1977	3	1	$31,000	$26.03
22291080100000	610 STATE ST	1,188	1950	3	1	$31,000	$26.09
22292300300000	323 FREEHAUF ST	1,148	1960	2	1	$30,000	$26.13
22291070120000	63 E LOGAN ST	1,145	1960	3	1	$30,000	$26.20
22292130300000	615 MCCARTHY ST	1,104	1963	3	1	$29,000	$26.27
22292140100000	611 HOUSTON ST	1,217	1969	3	1	$32,000	$26.29
22291090410000	714 WARNER AVE	1,140	1953	3	1	$30,000	$26.32
22292220490000	720 HOUSTON ST	1,210	1972	3	1	$32,000	$26.45
22292210310000	738 MCCARTHY ST	1,203	1973	3	1	$32,000	$26.60
22292220720000	706 HOUSTON ST	1,200	1977	3	1	$32,000	$26.67
22292220480000	747 MCCARTHY ST	1,274	1973	3	1	$34,000	$26.69
22291040040000	507 SINGER AVE	1,120	1977	3	2	$30,000	$26.79
22204310040000	710 E ILLINOIS ST	1,080	1969	2	1	$29,000	$26.85
22291140380000	13 PEIFFER ST	1,187	1960	3	1	$32,000	$26.96
22291070090000	615 WARNER AVE	1,145	1960	3	1	$31,000	$27.07
22291070130000	614 SINGER AVE	1,145	1960	3	1	$31,000	$27.07
22291070110000	59 E LOGAN ST	1,145	1960	3	1	$31,000	$27.07
22292220550000	741 MCCARTHY ST	1,104	1974	3	1	$29,900	$27.08
22291070030000	56 E CUSTER ST	1,181	1962	3	1	$32,000	$27.10
22291140360000	9 PEIFFER ST	1,140	1964	3	1	$31,000	$27.19
22292290080000	312 LINTZ ST	1,099	1965	2	1	$30,000	$27.30
22292020060000		1,232	1960	3	1	$34,000	$27.60
22291090390000		1,247	1956	3	1	$34,432	$27.61

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22204370280000		1,085	1958	3	1	$30,000	$27.65
22291070100000		1,145	1960	3	1	$32,000	$27.95
22292130290000		1,104	1963	3	1	$31,000	$28.08
22292140150000		1,210	1972	3	1	$34,001	$28.10
22291090130000		1,200	1955	3	1	$34,000	$28.33
22291130170000		1,094	1955	3	1	$31,000	$28.34
22203090250000		1,128	1962	3	1	$32,000	$28.37
22204390560000		1,197	1960	3	1	$34,000	$28.40
22203170040000		1,195	1958	3	1	$34,000	$28.45
22292230280000		1,251	1972	3	1	$36,001	$28.78
22291070060000		1,077	1963	3	1	$31,001	$28.78
22292320100000		1,100	1975	2	1	$31,900	$29.00
22291090460000		1,269	1958	3	1	$37,000	$29.16
22291140220000		1,230	1968	4	1	$36,000	$29.27
22291140200000		1,187	1960	3	2	$35,444	$29.86
22292100180000		1,100	1967	3	1	$33,000	$30.00
22292180160000		1,258	1977	3	3	$39,000	$31.00
22292180150000		1,258	1977	3	3	$39,000	$31.00
22204380420000		1,221	1957	3	1	$38,000	$31.12
22203050300000		1,214	1955	3	1	$41,800	$34.43
22203090210000	**7 W DIVISION ST**	**1,175**	**1962**	**2**	**2**	**$46,494**	**$39.57**

Median of all 108 comparables: $27.07 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 108 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.

22204380370000	22204380160000	22204370260000	22292100050000	22292100060000
22292150190000	22204420150000	22204330060000	22291140340000	22292270300000
22212000460000	22292150220000	22291110220000	22204390430000	22292210300000
22291130060000	22292130250000	22291140080000	22194010140000	22292130320000
22292100190000	22204430010000	22291140160000	22291190070000	22203160010000
22292220750000	22291050040000	22292180170000	22291140390000	22291130240000
22291130160000	22291110160000	22291080100000	22292300300000	22292300340000
22292270170000	22291070120000	22292130300000	22292140100000	22291090410000
22292220490000	22204390270000	22291140130000	22292210310000	22292220720000
22292220480000	22291090360000	22291040040000	22204310040000	22291140380000
22292220650000	22292220760000	22291070090000	22291070130000	22291070110000
22292220550000	22291070030000	22291140360000	22292290080000	22291000220000
22292020060000	22291090390000	22204370280000	22291210030000	22292220610000
22292220620000	22292220590000	22292220640000	22291070100000	22292130290000
22292140150000	22292300460000	22291090130000	22291130170000	22203090250000
22204390560000	22203170040000	22291090350000	22292220520000	22292230280000
22291070060000	22291090380000	22292320100000	22204420110000	22203050030000
22291090460000	22291140220000	22291090470000	22204370310000	22291090150000
22204330140000	22291140200000	22204330150000	22292300450000	22292100180000
22204410050000	22203130110000	22292180160000	22292180150000	22204380420000
22204400320000	22292040080000	22292110100000	22291010100000	22292040050000
22203050300000	22212000070000	22212000100000		

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.