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	22234020170000
Property address	9 LIBERTY DR
Township	Lemont (19)
Assessor neighborhood	19020
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$62,100

19.1% of the current assessed value.

COMPARABLES IMPLY

$50,226

Estimated tax effect about $2,518 a year at a 7% composite rate.

REDUCTION REQUESTED

$11,874

SECTION 1

The argument in one paragraph

The Assessor values 33 other properties in assessor neighborhood 19020 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 $24.43 per square foot. This home is assessed at $30.20 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,056 square feet gives $50,226. 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	2,056 square feet
Land area	40,110 square feet
Year built	1975
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Crawl
Central air	No Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$62,100
Assessed value per square foot	$30.20

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	46
2	Building area within 15% of this home	41
3	Built within 15 years of this home	35
4	Same building type	33
5	Same construction quality grade	33

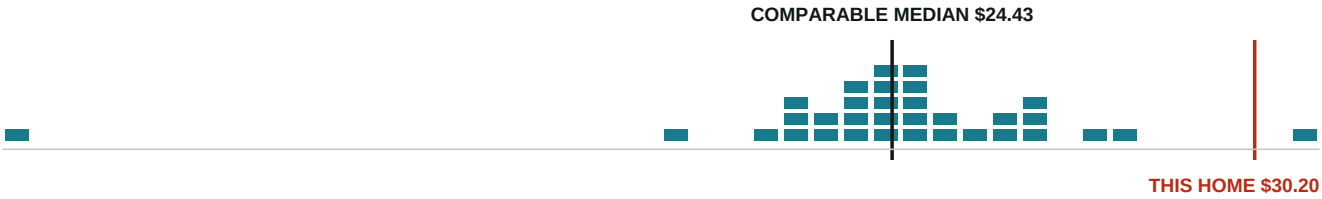
The comparable figure used is the median of all 33 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 33 properties 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	33
Lowest assessed	$10.26 per square foot
25th percentile	$23.75 per square foot
Median	$24.43 per square foot
75th percentile	$25.57 per square foot
Highest assessed	$31.24 per square foot
This home	$30.20 per square foot
Position	assessed above 32 of the 33 comparable properties, the 97th percentile



$10.26 per sq ft — 33 comparable properties by assessed value per square foot, one mark is one property — $31.24 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 33 comparables	$24.43
Building area of this home	2,056 sq ft
Median multiplied by building area	**$50,226**
Current total assessed value	$62,100
Difference, the reduction requested	**$11,874**

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 $11,874 in assessed value is worth roughly $2,518 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

All 33 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22281050480000	512 SIXTH ST	1,897	1974	3	2	$19,460	$10.26
22281050540000	523 6TH ST	2,340	1987	3	2	$49,000	$20.94
22294190220000	1133 GILLIAN DR	2,232	1986	3	2	$50,000	$22.40
22294190130000	1138 ALPINE LN	1,942	1986	3	1	$44,000	$22.66
22294190010000	1125 GILLIAN ST	2,056	1986	4	1	$47,000	$22.86
22281050230000	512 6TH ST	1,897	1974	3	2	$43,626	$23.00
22294160300000	514 KEEPATAW DR	1,932	1977	4	2	$45,000	$23.29
22294220080000	1138 GLENYS DR	2,035	1988	3	2	$47,883	$23.53
22294140400000	1015 CRESTVIEW DR	1,895	1977	3	2	$45,000	$23.75
22292340160000	27 KEEPATAW CT	2,207	1977	4	2	$53,000	$24.01
22233030070000	11697 ARCHER AVE	1,872	1968	3	2	$45,000	$24.04
22294140380000	1 GLENVIEW LN	1,912	1977	4	2	$46,000	$24.06
22144020220000	13000 MAIN ST	2,280	1976	4	2	$55,000	$24.12
22294220110000	421 SARA AVE	1,943	1985	3	1	$47,000	$24.19
22292340250000	9 GLENVIEW LN	2,013	1977	3	2	$49,001	$24.34
22292340260000	8 GLENVIEW LN	2,052	1983	4	2	$50,000	$24.37
22294160430000	428 KEEPATAW DR	1,924	1977	4	2	$47,001	$24.43
22294220160000	1135 ALPINE LN	2,035	1990	3	2	$50,000	$24.57
22281040960000	611 1ST ST	2,028	1982	4	1	$50,000	$24.65
22294140130000	425 KEEPATAW DR	1,894	1977	3	2	$47,000	$24.82
22294140430000	1021 CRESTVIEW DR	1,924	1981	4	2	$48,000	$24.95
22292340200000	22 KEEPATAW CT	1,918	1979	4	2	$48,000	$25.03
22294140310000	523 KEEPATAW DR	1,994	1985	3	2	$50,000	$25.08
22294140470000	1025 FOREST LN	1,924	1977	4	2	$49,000	$25.47
22294190110000	1142 ALPINE LN	1,877	1985	3	2	$48,000	$25.57
22292340150000	28 KEEPATAW CT	2,070	1977	5	3	$54,000	$26.09
22292350110000	817 HOUSTON ST	1,902	1985	3	2	$50,000	$26.29
22281050280000	629 4TH ST	1,919	1988	3	1	$51,000	$26.58
22281050570000	517 6TH ST	1,826	1989	3	2	$49,001	$26.84
22234020120000	4 LIBERTY DR	2,269	1973	4	2	$61,094	$26.93
22294160610000	1143 GLENYS DR	1,815	1985	3	2	$50,000	$27.55
22281050530000	525 6TH ST	1,802	1989	3	2	$51,000	$28.30
22234020170000	**9 LIBERTY DR**	**2,056**	**1975**	**4**	**2**	**$62,100**	**$30.20**
22294230150000	414 SARA AVE	1,940	1981	3	1	$60,600	$31.24

Median of all 33 comparables: $24.43 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 33 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.

22281050480000	22281050540000	22294190220000	22294190130000	22294190010000
22281050230000	22294160300000	22294220080000	22294140400000	22292340160000
22233030070000	22294140380000	22144020220000	22294220110000	22292340250000
22292340260000	22294160430000	22294220160000	22281040960000	22294140130000
22294140430000	22292340200000	22294140310000	22294140470000	22294190110000
22292340150000	22292350110000	22281050280000	22281050570000	22234020120000
22294160610000	22281050530000	22294230150000		

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.