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	22243060110000
Property address	5 SPLIT RAIL
Township	Lemont (19)
Assessor neighborhood	19040
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$100,001	**$86,092**	**$13,909**

13.9% of the current assessed value.
Estimated tax effect about $2,950 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 21 other properties in assessor neighborhood 19040 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 $23.84 per square foot. This home is assessed at $27.69 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,612 square feet gives $86,092. 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	3,612 square feet
Land area	56,628 square feet
Year built	1978
Building type	2 Story
Construction quality	Deluxe
Repair condition	Above Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	10
Bedrooms	3
Full bathrooms	2
Half bathrooms	2

Total assessed value	$100,001
Assessed value per square foot	$27.69

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	87
2	Building area within 15% of this home	63
3	Built within 15 years of this home	47
4	Same building type	47
5	Same construction quality grade	21

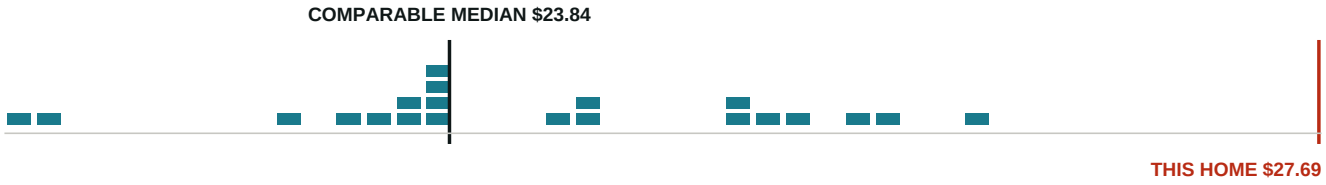
The comparable figure used is the median of all 21 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 21 properties 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	21
Lowest assessed	$21.87 per square foot
25th percentile	$23.60 per square foot
Median	$23.84 per square foot
75th percentile	$25.15 per square foot
Highest assessed	$26.12 per square foot
This home	$27.69 per square foot
Position	assessed above 21 of the 21 comparable properties, the 100th percentile



$21.87 per sq ft — 21 comparable properties by assessed value per square foot, one mark is one property — $27.69 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 21 comparables	$23.84
Building area of this home	3,612 sq ft
Median multiplied by building area	**$86,092**
Current total assessed value	$100,001
Difference, the reduction requested	**$13,909**

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 $13,909 in assessed value is worth roughly $2,950 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 21 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
22251020120000	2 CARRIAGE LN	3,658	1981	5	2	$80,000	$21.87
22243030190000	2 SORREL	3,635	1978	6	3	$80,000	$22.01
22243040030000	6 PASO FINO DR	3,541	1977	4	2	$82,000	$23.16
22251040260000	26 EQUESTRIAN WAY	3,718	1986	5	3	$87,000	$23.40
22243010100000	54 HORSESHOE LN	3,622	1985	5	2	$85,000	$23.47
22251030010000	4 EQUESTRIAN WAY	3,348	1980	4	2	$79,000	$23.60
22251040170000	7 SURREY	3,555	1987	4	3	$84,000	$23.63
22243040070000	2 HORSESHOE LN	3,661	1977	6	3	$86,901	$23.74
22243020020000	79 HORSESHOE LN	3,201	1981	5	3	$76,000	$23.74
22251040020000	2 CHESTNUT	3,492	1986	4	2	$83,000	$23.77
22243020080000	73 HORSESHOE LN	3,734	1989	4	2	$89,000	$23.84
22241050110000	22 115TH ST	3,236	1980	4	2	$78,702	$24.32
22251040050000	5 CHESTNUT	3,158	1986	4	2	$77,001	$24.38
22243050060000	1 EQUESTRIAN WAY	3,469	1978	5	4	$84,728	$24.42
22251040070000	7 CHESTNUT	3,186	1988	5	2	$80,001	$25.11
22251040270000	24 EQUESTRIAN WAY	3,260	1988	4	2	$82,000	$25.15
22243030070000	70 HORSESHOE LN	3,491	1989	4	3	$88,000	$25.21
22243060130000	31 HORSESHOE LN	3,155	1987	5	2	$80,000	$25.36
22242050160000	2 MARTIN CT	3,475	1992	4	3	$89,000	$25.61
22241050250000	44 RUSTY RD	3,484	1990	4	3	$90,000	$25.83
22251020070000	17 EQUESTRIAN WAY	3,178	1983	5	2	$83,000	$26.12
22243060110000	**5 SPLIT RAIL**	**3,612**	**1978**	**3**	**2**	**$100,001**	**$27.69**

Median of all 21 comparables: $23.84 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 21 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.

22251020120000	22243030190000	22243040030000	22251040260000	22243010100000
22251030010000	22251040170000	22243040070000	22243020020000	22251040020000
22243020080000	22241050110000	22251040050000	22243050060000	22251040070000
22251040270000	22243030070000	22243060130000	22242050160000	22241050250000
22251020070000				

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.