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	22262030120000
Property address	12146 SADDLEBROOK LN
Township	Lemont (19)
Assessor neighborhood	19060
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$94,000	$83,697	$10,303

11.0% of the current assessed value.
Estimated tax effect about $2,185 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 427 other properties in assessor neighborhood 19060 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 $25.69 per square foot. This home is assessed at $28.85 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,258 square feet gives $83,697. 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	3,258 square feet
Land area	12,706 square feet
Year built	2021
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$94,000
Assessed value per square foot	$28.85

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	1,582
2	Building area within 15% of this home	1,202
3	Built within 15 years of this home	427
4	Same building type	427
5	Same construction quality grade	427

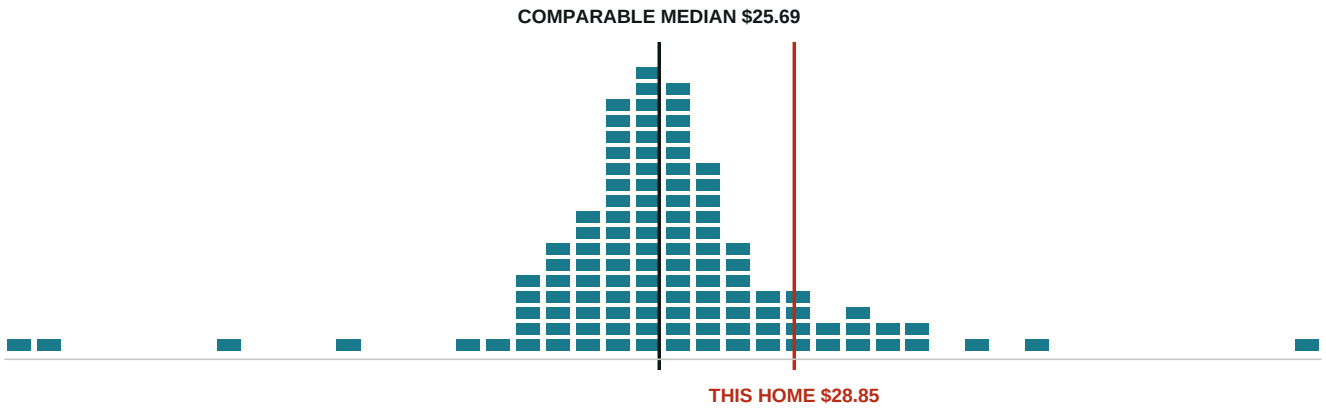
The comparable figure used is the median of all 427 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 427 properties 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	427
Lowest assessed	$10.36 per square foot
25th percentile	$24.60 per square foot
Median	$25.69 per square foot
75th percentile	$26.80 per square foot
Highest assessed	$41.20 per square foot
This home	$28.85 per square foot
Position	assessed above 384 of the 427 comparable properties, the 90th percentile



$10.36 per sq ft — 427 comparable properties by assessed value per square foot, one mark is 4 properties — $41.20 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 427 comparables	$25.69
Building area of this home	3,258 sq ft
Median multiplied by building area	**$83,697**
Current total assessed value	$94,000
Difference, the reduction requested	**$10,303**

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 $10,303 in assessed value is worth roughly $2,185 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

427 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 427 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
22293000250000	1108 WALTER AVE	3,244	2026	4	3	$33,593	$10.36
22344130070000	13649 ANNE DR	3,271	2013	4	2	$74,001	$22.62
22344120130000	13720 ANNE DR	3,279	2013	4	2	$75,000	$22.87
22344120090000	13664 ANNE DR	3,279	2013	4	2	$75,001	$22.87
22344130030000	13617 ANNE DR	3,279	2013	4	2	$75,001	$22.87
22344130270000	19 ANNE CIR	3,231	2016	4	2	$74,000	$22.90
22344120590000	13832 ANNE DR	3,271	2021	4	2	$75,000	$22.93
22344130010000	13601 ANNE DR	3,271	2021	4	2	$75,001	$22.93
22344120200000	13744 ANNE DR	3,265	2016	4	2	$75,000	$22.97
22344120250000	13776 ANNE DR	3,270	2017	4	2	$76,000	$23.24
22344130600000	13908 AMELIA DR	3,271	2021	4	2	$77,000	$23.54
22344120290000	13807 AMELIA DR	3,270	2016	4	2	$77,000	$23.55
22344120050000	13621 AMELIA DR	3,279	2013	4	2	$78,000	$23.79
22344120420000		3,270	2021	4	2	$78,000	$23.85
22344120450000		3,241	2021	4	3	$78,000	$24.07
22344130420000		3,225	2021	3	1	$78,000	$24.19
22344130350000		3,222	2017	4	3	$78,275	$24.29
22352090030000		3,254	2006	4	3	$81,000	$24.89
22352070020000		3,244	2013	4	2	$81,000	$24.97
22312060040000		3,242	2014	4	2	$81,000	$24.98
22344100020000		3,241	2013	4	3	$81,000	$24.99
22344130540000		3,281	2019	4	2	$82,000	$24.99
22344120410000		3,281	2021	4	2	$82,000	$24.99
22352100030000		3,268	2008	4	2	$82,000	$25.09
22344130400000		3,222	2019	4	3	$81,000	$25.14
22344130370000		3,260	2016	4	3	$82,000	$25.15
22352100040000		3,259	2009	4	2	$82,000	$25.16
22312060060000		3,227	2013	4	2	$82,000	$25.41
22331170050000		3,227	2012	4	2	$82,000	$25.41
22352060060000		3,259	2011	4	2	$83,000	$25.47
22344070020000		3,241	2013	4	3	$83,000	$25.61
22344120510000		3,222	2017	4	3	$83,000	$25.76
22352080050000		3,243	2008	4	3	$84,000	$25.90
22352020030000		3,243	2009	4	3	$84,000	$25.90
22344100110000		3,281	2019	4	2	$85,001	$25.91
22352030170000		3,236	2014	4	2	$83,939	$25.94
22352020070000		3,233	2012	4	3	$84,000	$25.98
22262050060000		3,232	2019	4	2	$84,001	$25.99
22352100010000		3,268	2010	4	2	$85,000	$26.01
22352020150000		3,268	2010	4	2	$85,000	$26.01

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22352050030000		3,268	2012	4	2	$85,000	$26.01
22352090200000		3,243	2009	4	2	$85,000	$26.21
22331160040000		3,264	2010	4	2	$86,000	$26.35
22344100070000		3,225	2014	5	2	$85,000	$26.36
22312060020000		3,248	2013	4	3	$85,993	$26.48
22331180010000		3,264	2011	4	2	$87,000	$26.65
22311090080000		3,287	2013	4	2	$87,800	$26.71
22352020010000		3,291	2014	4	2	$88,000	$26.74
22352090080000		3,268	2010	4	3	$87,477	$26.77
22331160080000		3,264	2010	4	2	$88,000	$26.96
22311130030000		3,242	2010	4	3	$89,600	$27.64
22352020100000		3,268	2012	4	2	$91,001	$27.85
22322030430000		3,247	2009	4	2	$91,500	$28.18
22332080020000		3,290	2018	4	2	$92,719	$28.18
22331180020000		3,259	2012	4	3	$93,000	$28.54
22262030130000		3,290	2021	4	4	$94,000	$28.57
22344140100000		3,260	2021	5	4	$94,000	$28.83
22262030120000	**12146 SADDLEBROOK LN**	**3,258**	**2021**	**4**	**2**	**$94,000**	**$28.85**
22262050150000		3,257	2024	4	3	$99,000	$30.40
22331200030000		3,248	2025	4	2	$102,500	$31.56
22331200100000		3,234	2025	4	2	$112,500	$34.79

Median of all 427 comparables: $25.69 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 427 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.

22293000250000	22344130740000	22344130390000	22293000240000	22344120390000
22344100100000	22344130100000	22344130130000	22344120630000	22344130700000
22344120060000	22323070070000	22344130640000	22344140200000	22344110020000
22344130070000	22344120110000	22344130290000	22344130200000	22344090070000
22344130150000	22344120070000	22344120130000	22344120090000	22344130030000
22344130270000	22344120590000	22344130010000	22344120200000	22344130120000
22344110030000	22344120190000	22344120540000	22344120600000	22352100020000
22344130670000	22284110300000	22352020160000	22344120250000	22352080030000
22344130310000	22344130050000	22344130620000	22344130240000	22344110040000
22352050060000	22352050120000	22344130600000	22344120290000	22344140160000
22352030140000	22344140110000	22344120220000	22344120580000	22344140030000
22344130090000	22352030040000	22344130180000	22344120050000	22344050150000
22311030200000	22344120400000	22344120310000	22344120430000	22344120420000
22352080040000	22352020080000	22344140120000	22344150040000	22344070040000
22311100050000	22344120450000	22352020020000	22344140170000	22344100030000
22344090050000	22352030080000	22311120020000	22352060050000	22344130420000
22352080120000	22344090030000	22344090080000	22344120370000	22344140150000
22344130350000	22352070120000	22344090040000	22262030090000	22344130510000
22344070070000	22344140190000	22311100120000	22344070060000	22344120040000
22213100330000	22352070060000	22352070050000	22352040070000	22312060070000
22344130480000	22352080100000	22344130560000	22352050110000	22344070010000
22344120020000	22344110140000	22344080020000	22352090190000	22344120610000
22344120560000	22352030050000	22344130460000	22344110100000	22352090120000
22262030080000	22344080070000	22344120270000	22344130530000	22344130380000
22344130580000	22352070070000	22344130650000	22312030010000	22344130690000
22344130590000	22331180040000	22344090020000	22352090210000	22344120300000
22344120330000	22344130720000	22344130440000	22262050020000	22352090030000
22344110010000	22352030190000	22344100050000	22352070020000	22312060040000
22352050100000	22344100020000	22344130540000	22344120410000	22344130490000
22344100090000	22352070140000	22352040110000	22344130020000	22344130250000
22344130570000	22352080020000	22352100030000	22352090260000	22344050130000
22352030240000	22352030230000	22344050020000	22344120280000	22312030030000
22344130400000	22352080130000	22344130370000	22344130280000	22352100040000
22344140080000	22344120360000	22344120320000	22344080030000	22352040160000
22344140040000	22344120350000	22344090010000	22352040120000	22352030070000
22352040140000	22352060020000	22352080010000	22344130340000	22312070040000
22311130080000	22311100090000	22312060060000	22331170050000	22352020050000
22344110130000	22352060060000	22213120180000	22344070030000	22344130520000
22344130410000	22262050030000	22344050050000	22344070080000	22344080050000
22344120380000	22344130470000	22344120340000	22344130360000	22352090070000
22352090170000	22352030010000	22352100050000	22344070020000	22311120080000
22331160010000	22312060200000	22352090250000	22344080060000	22352030060000
22352030090000	22352090110000	22352030180000	22344120500000	22311120040000
22344130220000	22352040040000	22344100060000	22344110120000	22344120510000
22262030100000	22311110200000	22352040030000	22354090140000	22344140180000

22331170010000 22344130710000 22343020220000 22344140130000 22352030030000
22352020060000 22352070130000 22352050070000 22352080050000 22352020030000
22344100110000 22331050140000 22344140060000 22352030170000 22352090040000
22344140140000 22352090140000 22352070150000 22352050010000 22352020070000
22262050060000 22352090010000 22344050100000 22352100010000 22352020150000
22352050030000 22344070050000 22344120520000 22344120530000 22213110270000
22352040130000 22312030060000 22352020200000 22311100010000 22343020110000
22344050010000 22352020130000 22352090130000 22352040150000 22352020180000
22352040050000 22352090230000 22352090200000 22331180030000 22344140070000
22344130450000 22352050040000 22352060070000 22352070090000 22352090150000
22352040090000 22262050080000 22352020170000 22344120480000 22352080090000
22352050080000 22331160130000 22343020090000 22331160040000 22344100070000
22352060010000 22344110090000 22331180100000 22312060020000 22344050070000
22351030140000 22344050030000 22352090160000 22344130430000 22352020190000
22352030160000 22352100060000 22352070040000 22352070110000 22312070120000
22352070100000 22331160060000 22262050140000 22331200020000 22352020090000
22331180010000 22352080070000 22344120170000 22352090050000 22311090080000
22343020210000 22312040040000 22352030100000 22352020010000 22343020180000
22344140050000 22262050200000 22352090080000 22352090090000 22262050240000
22331160110000 22312070050000 22284120180000 22352050020000 22352090180000
22352030120000 22331160030000 22352020040000 22311120030000 22262030150000
22331160120000 22331160080000 22311110090000 22331160070000 22352070010000
22352080110000 22262030070000 22332080030000 22344070100000 22343020120000
22331160100000 22343020230000 22262050050000 22344070110000 22344120470000
22262050100000 22311130090000 22352080060000 22331160050000 22262050090000
22312070110000 22262030110000 22331160020000 22352040100000 22311130030000
22262050180000 22352030150000 22352080140000 22344150060000 22343020100000
22352020140000 22344100120000 22344080040000 22352020100000 22343020270000
22352030220000 22352070030000 22322030430000 22332080020000 22344080100000
22342070120000 22352090020000 22343020260000 22262050210000 22331180020000
22343020130000 22262030130000 22352030210000 22262050190000 22352040010000
22331170040000 22262050160000 22331050120000 22344140100000 22331210060000
22331170030000 22344080090000 22352050090000 22331210100000 22331210040000
22331210070000 22331200050000 22352070080000 22343020200000 22331210030000
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22331210050000 22343020250000 22344050120000 22262050150000 22352080080000
22311100080000 22311130110000 22331200070000 22331200060000 22293260010000
22273020260000 22344130610000 22331200040000 22331200090000 22331200120000
22331210020000 22332080070000 22331200030000 22331210090000 22311120010000
22331210110000 22293000230000 22332080060000 22331200110000 22331200080000
22331200100000 22293000260000

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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