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	22263100190000
Property address	12644 DERRY DR
Township	Lemont (19)
Assessor neighborhood	19020
Property class	295 Townhome, individually owned
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$55,000	$49,056	$5,944

10.8% of the current assessed value.
Estimated tax effect about $1,261 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 40 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 $28.99 per square foot. This home is assessed at $32.51 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,692 square feet gives $49,056. 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	1,692 square feet
Land area	6,498 square feet
Year built	2026
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$55,000
Assessed value per square foot	$32.51

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	172
2	Building area within 15% of this home	41
3	Built within 15 years of this home	41
4	Same building type	40
5	Same construction quality grade	40

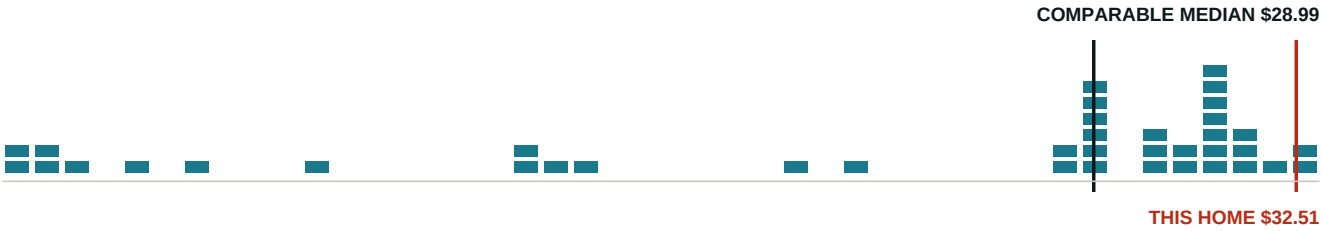
The comparable figure used is the median of all 40 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 40 properties 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	40
Lowest assessed	$10.06 per square foot
25th percentile	$19.47 per square foot
Median	$28.99 per square foot
75th percentile	$31.02 per square foot
Highest assessed	$32.91 per square foot
This home	$32.51 per square foot
Position	assessed above 38 of the 40 comparable properties, the 95th percentile



$10.06 per sq ft — 40 comparable properties by assessed value per square foot, one mark is one property — $32.91 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 40 comparables	$28.99
Building area of this home	1,692 sq ft
Median multiplied by building area	**$49,056**
Current total assessed value	$55,000
Difference, the reduction requested	**$5,944**

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 $5,944 in assessed value is worth roughly $1,261 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 40 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
22263100120000	12556 DERRY DR	1,606	2026	3	2	$16,162	$10.06
22263090720000	12440 PORTRUSH LN	1,784	2026	3	2	$18,715	$10.49
22263090500000	12631 DERRY DR	1,784	2026	3	2	$19,159	$10.74
22263090560000	13509 DUNLUCE CT	1,784	2026	3	2	$19,656	$11.02
22263090710000	12444 PORTRUSH LN	1,692	2026	3	2	$19,087	$11.28
22263090480000	12623 DERRY DR	1,757	2026	3	2	$22,060	$12.56
22263090470000	12619 DERRY DR	1,704	2026	3	2	$22,476	$13.19
22263090700000	12448 PORTRUSH LN	1,757	2026	3	2	$27,247	$15.51
22263090620000	12659 DERRY DR	1,692	2026	3	2	$32,519	$19.22
22263100150000	12628 DERRY DR	1,704	2026	3	2	$32,752	$19.22
22263100180000	12632 DERRY DR	1,914	2026	3	2	$37,435	$19.56
22263100200000	12640 DERRY DR	1,757	2026	3	2	$35,408	$20.15
22263100240000	12656 DERRY DR	1,914	2026	3	2	$46,047	$24.06
22263090680000	12456 PORTRUSH LN	1,914	2026	3	2	$47,446	$24.79
22263090660000	12464 PORTRUSH LN	1,914	2026	3	2	$55,000	$28.74
22263090640000	12472 PORTRUSH LN	1,914	2026	3	2	$55,000	$28.74
22263080070000	12412 PORTRUSH LN	1,912	2024	2	2	$55,000	$28.77
22263060150000	12352 EILEEN ST	1,912	2024	2	2	$55,000	$28.77
22263080060000	12416 PORTRUSH LN	1,897	2024	2	2	$55,000	$28.99
22263060200000	12417 PORTRUSH LN	1,897	2024	2	2	$55,000	$28.99
22263060260000	12441 PORTRUSH LN	1,897	2025	2	2	$55,000	$28.99
22263060220000	12425 PORTRUSH LN	1,897	2024	2	2	$55,000	$28.99
22263080280000	13416 BELFAST WAY	1,776	2025	3	2	$53,000	$29.84
22263080260000	13424 BELFAST WAY	1,776	2025	3	2	$53,000	$29.84
22263080300000	13408 BELFAST WAY	1,776	2025	3	2	$53,200	$29.95
22263060240000	12433 PORTRUSH LN	1,770	2024	2	2	$54,000	$30.51
22263090690000	12452 PORTRUSH LN	1,704	2026	3	2	$52,138	$30.60
22263080080000	12408 PORTRUSH LN	1,815	2024	2	2	$56,000	$30.85
22263080010000	12436 PORTRUSH LN	1,814	2024	2	2	$56,000	$30.87
22263080310000	13404 BELFAST WAY	1,550	2025	2	2	$48,000	$30.97
22263060190000	12413 PORTRUSH LN	1,797	2024	2	3	$56,000	$31.16
22263060210000	12421 PORTRUSH LN	1,797	2024	2	2	$56,000	$31.16
22263060250000	12437 PORTRUSH LN	1,796	2025	2	3	$56,000	$31.18
22263100220000	12648 DERRY DR	1,757	2026	3	2	$55,000	$31.30
22263080050000	12420 PORTRUSH LN	1,651	2024	2	2	$52,000	$31.50
22263080110000	13415 BELFAST WAY	1,741	2025	2	2	$55,001	$31.59
22263060270000	12445 PORTRUSH LN	1,644	2025	2	2	$52,000	$31.63
22263080230000	13436 BELFAST WAY	1,704	2026	2	2	$55,001	$32.28
22263100210000	12652 DERRY DR	1,692	2026	3	2	$55,000	$32.51
22263100190000	**12644 DERRY DR**	**1,692**	**2026**	**3**	**2**	**$55,000**	**$32.51**

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22263060280000	12449 PORTRUSH LN	1,732	2025	2	2	$57,000	$32.91

Median of all 40 comparables: $28.99 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 40 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.

22263100120000	22263090720000	22263090500000	22263090560000	22263090710000
22263090480000	22263090470000	22263090700000	22263090620000	22263100150000
22263100180000	22263100200000	22263100240000	22263090680000	22263090660000
22263090640000	22263080070000	22263060150000	22263080060000	22263060200000
22263060260000	22263060220000	22263080280000	22263080260000	22263080300000
22263060240000	22263090690000	22263080080000	22263080010000	22263080310000
22263060190000	22263060210000	22263060250000	22263100220000	22263080050000
22263080110000	22263060270000	22263080230000	22263100210000	22263060280000

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.