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	22284150240000
Property address	4 AUBURN CT
Township	Lemont (19)
Assessor neighborhood	19025
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$79,300	**$63,093**	**$16,207**

20.4% of the current assessed value.
Estimated tax effect about $3,438 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 160 other properties in assessor neighborhood 19025 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 $23.93 per square foot. This home is assessed at $30.07 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,637 square feet gives $63,093. 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	2,637 square feet
Land area	8,664 square feet
Year built	2012
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	$79,300
Assessed value per square foot	$30.07

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	366
2	Building area within 15% of this home	176
3	Built within 15 years of this home	162
4	Same building type	162
5	Same construction quality grade	160

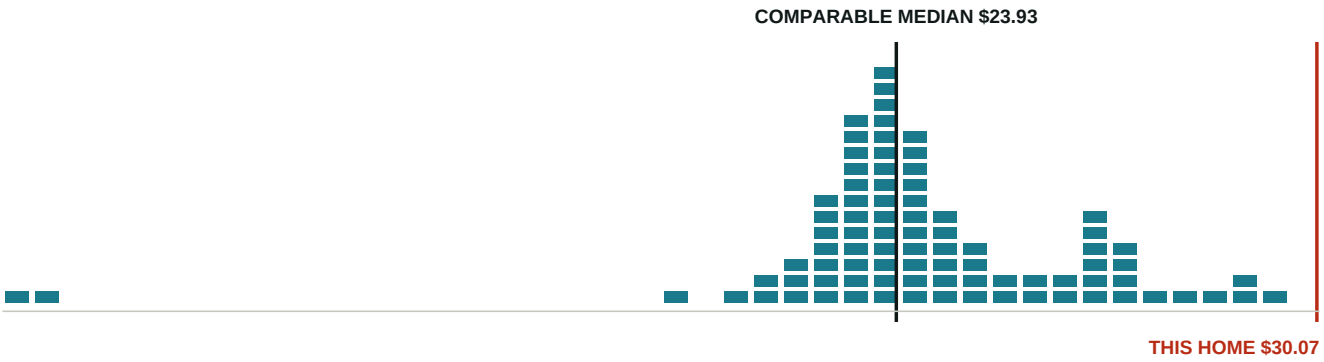
The comparable figure used is the median of all 160 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 160 properties 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	160
Lowest assessed	$10.94 per square foot
25th percentile	$23.29 per square foot
Median	$23.93 per square foot
75th percentile	$25.07 per square foot
Highest assessed	$29.50 per square foot
This home	$30.07 per square foot
Position	assessed above 160 of the 160 comparable properties, the 100th percentile



$10.94 per sq ft — 160 comparable properties by assessed value per square foot, one mark is 2 properties — $30.07 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 160 comparables	$23.93
Building area of this home	2,637 sq ft
Median multiplied by building area	**$63,093**
Current total assessed value	$79,300
Difference, the reduction requested	**$16,207**

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 $16,207 in assessed value is worth roughly $3,438 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

160 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 160 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
22283150240000	1383 BAIMBRIDGE CT	2,725	2026	4	2	$29,825	$10.94
22283150030000	1388 BAIMBRIDGE CT	2,702	2026	4	3	$31,159	$11.53
22283140320000	1104 BERKLEY LN	2,534	2007	4	2	$53,017	$20.92
22283140300000	1112 BERKLEY LN	2,535	2006	4	2	$57,000	$22.49
22283060420000	1164 CAMELOT LN	2,716	1998	4	2	$62,000	$22.83
22283040200000	1130 NORWALK RD	2,534	2001	4	2	$58,000	$22.89
22283040270000	1102 NORWALK RD	2,534	2001	4	2	$58,000	$22.89
22283060260000	1108 COVINGTON DR	2,534	1998	4	2	$58,000	$22.89
22284100230000	1214 COVINGTON DR	2,660	2001	4	2	$61,000	$22.93
22283130100000	1257 DURHAM LN	2,660	2001	4	2	$61,000	$22.93
22283040030000	1131 COVINGTON DR	2,613	1998	4	2	$60,000	$22.96
22331130170000	14856 ASHFORD DR	2,687	1997	4	2	$62,000	$23.07
22283140260000	1128 BERKLEY LN	2,535	2004	4	2	$59,000	$23.27
22283090150000	1264 PENDLETON DR	2,535	2005	4	2	$59,000	$23.27
22283040040000	1127 COVINGTON DR	2,534	2001	4	2	$59,000	$23.28
22283100340000	1257 CHATHAM DR	2,534	2001	4	2	$59,000	$23.28
22283100310000	1227 CHATHAM DR	2,534	2003	4	2	$59,000	$23.28
22283080070000	1246 WOBURN DR	2,534	2005	4	2	$59,000	$23.28
22283020100000	1063 NORWALK RD	2,564	2001	4	2	$60,000	$23.40
22331130150000	12845 MARIAN DR	2,687	1997	4	2	$63,000	$23.45
22283090060000	1229 KEOUGH ST	2,535	2005	4	2	$60,000	$23.67
22283130170000	1279 DURHAM LN	2,535	2005	4	2	$60,000	$23.67
22283140230000	1140 BERKLEY LN	2,535	2004	4	2	$60,000	$23.67
22283090040000	1209 KEOUGH ST	2,535	2007	4	2	$60,000	$23.67
22284160170000	1273 DROVER DR	2,535	2005	4	2	$60,000	$23.67
22283100320000	1237 CHATHAM DR	2,535	2004	4	2	$60,000	$23.67
22283040220000		2,660	2002	4	2	$63,000	$23.68
22283060550000		2,661	2016	4	2	$64,000	$24.05
22283050220000		2,660	2001	4	2	$64,000	$24.06
22283140340000		2,660	2004	4	2	$64,000	$24.06
22284150270000		2,535	2006	4	2	$61,000	$24.06
22283090250000		2,535	2007	4	2	$61,000	$24.06
22284100170000		2,599	2001	4	2	$63,000	$24.24
22284160040000		2,535	2008	4	2	$62,001	$24.46
22284150300000		2,535	2007	4	2	$62,001	$24.46
22284150150000		2,637	2013	4	2	$68,000	$25.79
22284150220000		2,637	2014	4	2	$69,000	$26.17
22283060520000		2,621	2016	4	2	$69,000	$26.33
22284140200000		2,576	2015	4	2	$68,000	$26.40
22284160030000		2,576	2016	4	2	$69,000	$26.79

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22284140190000		2,576	2014	4	2	$69,000	$26.79
22284170110000		2,576	2016	4	2	$69,000	$26.79
22284140160000		2,576	2016	4	2	$69,000	$26.79
22283050150000		2,576	2021	4	2	$69,000	$26.79
22284150230000		2,576	2016	4	2	$69,000	$26.79
22284150190000		2,576	2015	4	2	$69,000	$26.79
22283050190000		2,576	2016	4	2	$69,001	$26.79
22284150260000		2,725	2021	4	2	$73,000	$26.79
22283150270000		2,703	2026	4	2	$72,500	$26.82
22283060590000		2,576	2018	4	2	$69,679	$27.05
22283060510000		2,576	2017	4	2	$70,000	$27.17
22284170100000		2,576	2017	4	2	$70,000	$27.17
22284140110000		2,576	2016	4	2	$70,000	$27.17
22284140060000		2,576	2018	4	2	$70,000	$27.17
22283060570000		2,687	2016	4	2	$74,000	$27.54
22284140090000		2,621	2022	4	2	$75,398	$28.77
22283150110000		2,606	2025	4	2	$75,001	$28.78
22283150010000		2,606	2025	4	2	$75,001	$28.78
22283150050000		2,606	2025	4	2	$75,001	$28.78
22283050160000		2,576	2019	4	2	$76,000	$29.50
22284150240000	**4 AUBURN CT**	**2,637**	**2012**	**4**	**2**	**$79,300**	**$30.07**

Median of all 160 comparables: $23.93 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19025, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 160 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.

22283150240000	22283150030000	22283050270000	22283140320000	22283140190000
22331140060000	22331140030000	22283100200000	22284160090000	22284150290000
22283140300000	22331140020000	22331130130000	22283120080000	22283140110000
22283060420000	22331130090000	22283040200000	22283040270000	22283060260000
22283040190000	22284100230000	22283130100000	22283040030000	22331140130000
22331130170000	22283100410000	22283140140000	22283140260000	22283090150000
22283140330000	22283040040000	22283100340000	22283100310000	22283080070000
22283090230000	22283120070000	22283140350000	22283140180000	22283100220000
22283140270000	22284170160000	22283040260000	22283100020000	22283140210000
22283090020000	22283020100000	22331130150000	22283060390000	22284160060000
22331140070000	22331130140000	22331130160000	22283060160000	22283090060000
22283130170000	22283140230000	22283090040000	22284160170000	22283100320000
22284170130000	22283070020000	22283140010000	22283090270000	22283140370000
22283130080000	22283040220000	22283030150000	22283060360000	22283080120000
22284170140000	22283040310000	22283020070000	22283100290000	22283100300000
22283090050000	22283090160000	22283140360000	22283140130000	22284170010000
22283090130000	22283060550000	22283050220000	22283140340000	22284150270000
22283090250000	22283080020000	22283080100000	22283130110000	22283060240000
22283140220000	22283130010000	22284170060000	22283140060000	22283060180000
22331130190000	22284100130000	22284090180000	22284100200000	22283140160000
22284100170000	22331130110000	22283100130000	22284160040000	22284150300000
22283040020000	22283140080000	22283080110000	22283130030000	22284150060000
22284150320000	22284160080000	22284150250000	22284100190000	22283130140000
22283100240000	22284160100000	22283100270000	22284100260000	22283100070000
22283060440000	22283060150000	22283020090000	22283120130000	22283130200000
22284150150000	22284090260000	22283090210000	22284150220000	22283060520000
22284140200000	22283140200000	22284160030000	22284140190000	22284170110000
22284140160000	22283050150000	22284150230000	22284150190000	22283050190000
22284150260000	22283150270000	22283100450000	22283140100000	22283060590000
22283060510000	22284170100000	22284140110000	22284140060000	22283130090000
22284090210000	22283060570000	22283150120000	22283050140000	22284140130000
22284140090000	22283150110000	22283150010000	22283150050000	22283050160000

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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