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	22293160160000
Property address	96 ROSE CT
Township	Lemont (19)
Assessor neighborhood	19060
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$101,167

13.0% of the current assessed value.

COMPARABLES IMPLY

$87,987

Estimated tax effect about $2,795 a year at a 7% composite rate.

REDUCTION REQUESTED

$13,180

SECTION 1

The argument in one paragraph

The Assessor values 151 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 $22.31 per square foot. This home is assessed at $25.66 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,943 square feet gives $87,987. 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	3,943 square feet
Land area	26,447 square feet
Year built	2005
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$101,167
Assessed value per square foot	$25.66

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	229
2	Building area within 15% of this home	187
3	Built within 15 years of this home	167
4	Same building type	166
5	Same construction quality grade	151

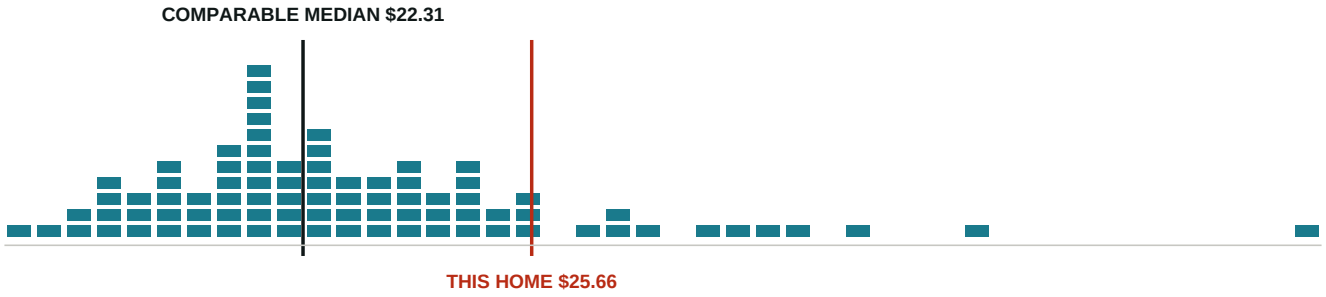
The comparable figure used is the median of all 151 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 151 properties 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	151
Lowest assessed	$17.95 per square foot
25th percentile	$21.30 per square foot
Median	$22.31 per square foot
75th percentile	$24.00 per square foot
Highest assessed	$37.20 per square foot
This home	$25.66 per square foot
Position	assessed above 135 of the 151 comparable properties, the 89th percentile



$17.95 per sq ft — 151 comparable properties by assessed value per square foot, one mark is 2 properties — $37.20 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 151 comparables	$22.31
Building area of this home	3,943 sq ft
Median multiplied by building area	**$87,987**
Current total assessed value	$101,167
Difference, the reduction requested	**$13,180**

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 $13,180 in assessed value is worth roughly $2,795 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

151 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 151 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
22351040190000	13510 ARCTIC LN	3,926	1991	5	2	$74,149	$18.89
22353100040000	13247 BRIAR PATCH LN	4,027	1992	5	3	$78,001	$19.37
22311070150000	12955 SUNRISE DR	3,969	1998	5	2	$78,000	$19.65
22293250060000	1026 WALTER ST	3,884	2001	4	2	$77,903	$20.06
22321140210000	1266 ACORN ST	4,014	1994	5	3	$81,000	$20.18
22284110430000	1200 PLEASANT PL	3,845	1997	4	3	$78,000	$20.29
22273050110000	1312 DRAWBRIDGE LN	3,980	1997	4	3	$81,000	$20.35
22284120060000	1208 NOTRE DAME DR	3,983	1996	4	2	$82,000	$20.59
22354050130000	13351 FOX HILL DR	3,958	1995	4	3	$83,000	$20.97
22342060280000	13875 KIT LN	3,877	1994	4	2	$82,165	$21.19
22312060180000	12960 MAYFAIR DR	3,986	2001	4	2	$85,000	$21.32
22354050070000	13152 BRIAR PATCH LN	3,890	1995	4	3	$83,000	$21.34
22354060160000	13161 HUNTMASTER LN	3,972	1992	4	4	$85,000	$21.40
22354060070000	13330 FOX HILL DR	3,914	1993	4	2	$84,000	$21.46
22312060170000	12944 MAYFAIR DR	3,950	2004	4	3	$85,000	$21.52
22311040050000	13048 ROLLING MEADOWS DR	3,994	2006	4	3	$86,000	$21.53
22273050030000	1308 CASTLEWOOD CT	3,984	1998	4	3	$86,000	$21.59
22342060190000	13745 KIT LN	4,019	1996	4	2	$87,000	$21.65
22342080050000	12915 SILVER FOX DR	3,971	1997	5	2	$86,000	$21.66
22333020160000	13450 KING RD	3,965	1990	4	2	$86,000	$21.69
22312020060000		3,889	2005	4	3	$84,692	$21.78
22353080050000		3,833	1994	4	2	$84,000	$21.91
22352090060000		3,929	2009	4	4	$86,328	$21.97
22354090110000		3,912	1999	4	2	$87,001	$22.24
22353080070000		3,914	1996	3	2	$87,233	$22.29
22323060070000		3,901	2001	4	2	$87,001	$22.30
22354070080000		3,986	1994	5	3	$89,000	$22.33
22353050130000		3,962	2001	4	2	$89,000	$22.46
22311030140000		4,044	2004	4	3	$91,000	$22.50
22333030030000		3,946	1995	5	2	$89,000	$22.55
22312060190000		3,971	2004	4	4	$90,000	$22.66
22354090120000		4,038	1997	4	2	$92,001	$22.78
22331120050000		3,839	1995	4	2	$88,000	$22.92
22311100070000		3,915	2005	4	3	$90,000	$22.99
22312060030000		4,043	2001	4	2	$93,472	$23.12
22314040020000		3,873	1998	5	4	$90,001	$23.24
22322030360000		3,889	2001	4	3	$91,001	$23.40
22354080050000		3,835	2001	4	2	$90,000	$23.47
22352020120000		3,938	2010	4	3	$93,000	$23.62
22354060200000		3,987	1996	4	3	$94,354	$23.67

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22352060040000		3,827	2011	4	3	$91,000	$23.78
22344110050000		3,936	2013	4	3	$94,000	$23.88
22352020110000		3,960	2009	4	3	$95,000	$23.99
22284080220000		3,888	1999	4	2	$93,346	$24.01
22323060030000		3,893	2007	4	3	$95,000	$24.40
22322030300000		3,883	2001	4	3	$95,000	$24.47
22343040050000		3,946	2002	5	3	$97,000	$24.58
22351030150000		4,023	1995	4	2	$99,200	$24.66
22333050030000		3,961	1993	5	2	$97,800	$24.69
22311090060000		3,955	2013	4	4	$98,000	$24.78
22311090070000		3,976	2013	4	4	$99,000	$24.90
22344050160000		3,855	2017	4	3	$96,001	$24.90
22293160160000	**96 ROSE CT**	**3,943**	**2005**	**4**	**4**	**$101,167**	**$25.66**
22322030260000		3,853	2001	5	4	$99,000	$25.69
22354020180000		3,932	2007	4	5	$105,000	$26.70
22311110070000		3,838	2018	4	4	$103,000	$26.84
22311110100000		3,901	2017	4	5	$107,000	$27.43
22352030200000		3,868	2013	5	4	$109,552	$28.32
22343000380000		3,845	2015	5	2	$110,000	$28.61
22333040040000		4,056	2019	5	4	$117,494	$28.97
22332090040000		3,899	2018	5	4	$114,839	$29.45

Median of all 151 comparables: $22.31 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 151 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.

22342050040000	22313060130000	22321140070000	22354050110000	22351040190000
22284050010000	22351060090000	22353100040000	22284110140000	22354050140000
22311050020000	22284080010000	22311070150000	22354070010000	22273050060000
22313070050000	22332050020000	22354080030000	22293250060000	22321090040000
22321140210000	22284010230000	22332050040000	22284110430000	22273050110000
22321030130000	22284080210000	22311080080000	22284120060000	22354040140000
22213100300000	22312060050000	22354050130000	22342030090000	22332060020000
22354040150000	22342060280000	22312040020000	22332060040000	22312060180000
22354050070000	22312060130000	22354060160000	22312050060000	22314040080000
22354060070000	22344100040000	22353080100000	22354060140000	22312060170000
22312030080000	22311040050000	22273050030000	22312030160000	22312030210000
22312070130000	22342060190000	22342080050000	22333020160000	22311100100000
22312020060000	22284130120000	22282170140000	22354090080000	22331100110000
22262050070000	22322030290000	22353080050000	22354060110000	22352090060000
22312020070000	22354090110000	22353080070000	22321120140000	22323060070000
22323060120000	22354070080000	22312030180000	22293160140000	22353050130000
22311030180000	22334000170000	22311030140000	22331030220000	22333030030000
22333040010000	22323070050000	22312060190000	22353070220000	22354090120000
22311120050000	22331120050000	22322030350000	22311100070000	22293250090000
22312060030000	22312030140000	22323070040000	22314040020000	22322030360000
22343060050000	22354080050000	22331030180000	22344070090000	22352020120000
22311090090000	22354060200000	22213100140000	22352060040000	22331180060000
22344110050000	22312030050000	22352020110000	22284080220000	22352030130000
22323070010000	22323040020000	22344080080000	22323060030000	22322030300000
22323060140000	22343040050000	22351030150000	22344050140000	22333050030000
22311100110000	22311090060000	22311090070000	22344050160000	22311130020000
22311140120000	22353070280000	22323060130000	22311110060000	22311110050000
22322030260000	22353100050000	22312030260000	22354020180000	22311110040000
22311110070000	22311110100000	22334000260000	22352030200000	22343000380000
22333040040000	22293160170000	22332090040000	22353050120000	22341120060000
22341120020000				

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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