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	22294160170000
Property address	424 KEEPATAW DR
Township	Lemont (19)
Assessor neighborhood	19020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$40,000

13.7% of the current assessed value.

COMPARABLES IMPLY

$34,531

Estimated tax effect about $1,160 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,469

SECTION 1

The argument in one paragraph

The Assessor values 41 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 $28.14 per square foot. This home is assessed at $32.60 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,227 square feet gives $34,531. 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	1,227 square feet
Land area	11,550 square feet
Year built	1964
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$40,000
Assessed value per square foot	$32.60

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	105
2	Building area within 15% of this home	71
3	Built within 15 years of this home	41
4	Same building type	41
5	Same construction quality grade	41

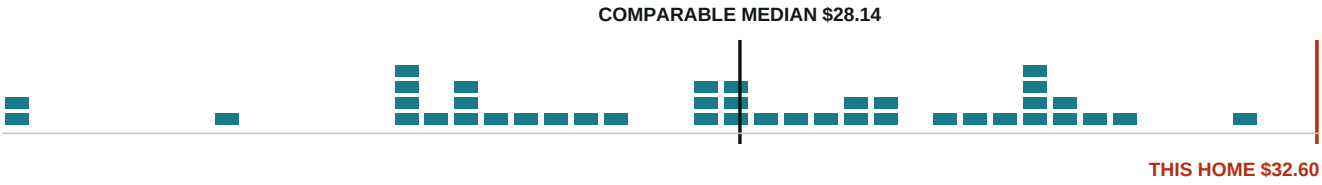
The comparable figure used is the median of all 41 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 41 properties 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	41
Lowest assessed	$22.47 per square foot
25th percentile	$26.08 per square foot
Median	$28.14 per square foot
75th percentile	$30.01 per square foot
Highest assessed	$32.10 per square foot
This home	$32.60 per square foot
Position	assessed above 41 of the 41 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 41 comparables	$28.14
Building area of this home	1,227 sq ft
Median multiplied by building area	**$34,531**
Current total assessed value	$40,000
Difference, the reduction requested	**$5,469**

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 $5,469 in assessed value is worth roughly $1,160 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 41 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
22281050300000	549 4TH ST	1,080	1977	3	1	$24,269	$22.47
22281020230000	485 5TH ST	1,367	1953	2	1	$31,000	$22.68
22142010540000	12812 107TH ST	1,276	1953	3	1	$31,000	$24.29
22281040350000	507 3RD ST	1,192	1977	3	1	$30,501	$25.59
22281040850000	675 1ST ST	1,094	1951	3	1	$28,000	$25.59
22281050250000	515 6TH ST	1,246	1975	3	1	$32,000	$25.68
22281040040000	512 2ND ST	1,246	1975	3	1	$32,000	$25.68
22281041320000	554 4TH ST	1,200	1975	3	1	$31,000	$25.83
22281000170000	1041 MCCARTHY RD	1,156	1977	3	1	$30,000	$25.95
22281020220000	479 5TH ST	1,384	1957	2	1	$36,001	$26.01
22142010530000	12824 107TH ST	1,227	1950	3	1	$32,000	$26.08
22294170020000	1127 HILLVIEW DR	1,181	1967	3	1	$31,001	$26.25
22281040920000	522 4TH ST	1,206	1974	2	1	$32,001	$26.53
22281020200000	467 5TH ST	1,164	1955	3	1	$31,000	$26.63
22281050420000	509 4TH ST	1,337	1956	2	1	$36,000	$26.93
22281040620000	666 4TH ST	1,105	1954	3	1	$30,001	$27.15
22292330280000	425 FREEHAUF ST	1,396	1977	3	1	$39,000	$27.94
22233010050000	11700 ARCHER AVE	1,217	1960	3	1	$34,000	$27.94
22294140060000	413 KEEPATAW DR	1,215	1964	3	1	$34,001	$27.98
22281040610000	664 4TH ST	1,210	1955	3	1	$34,000	$28.10
22281040830000	655 1ST ST	1,066	1954	2	1	$30,000	$28.14
22144000220000	13150 MAIN ST	1,136	1955	2	1	$32,000	$28.17
22281050350000	565 4TH ST	1,200	1977	3	1	$34,000	$28.33
22281020110000	489 5TH ST	1,081	1958	2	1	$31,000	$28.68
22294130100000	1035 HILLVIEW DR	1,080	1963	3	1	$31,001	$28.70
22281020290000	459 4TH ST	1,173	1954	3	1	$34,000	$28.99
22294140120000	1025 CRESTVIEW DR	1,305	1964	3	1	$38,000	$29.12
22144020160000	11092 BELL RD	1,131	1954	3	1	$33,000	$29.18
22234020110000	3 LIBERTY DR	1,362	1974	3	1	$40,000	$29.37
22294140090000	1031 CRESTVIEW DR	1,215	1963	3	1	$36,000	$29.63
22294140050000	415 KEEPATAW DR	1,233	1966	3	1	$37,001	$30.01
22281050290000	549 4TH ST	1,080	1977	3	1	$32,554	$30.14
22294140040000	1038 FOREST LN	1,215	1963	3	1	$37,000	$30.45
22294130120000	1031 HILLVIEW DR	1,215	1963	3	1	$37,000	$30.45
22294130080000	407 KEEPATAW DR	1,215	1963	3	1	$37,000	$30.45
22281020250000	1157 MCCARTHY RD	1,313	1977	2	1	$40,000	$30.46
22234020090000	1 LIBERTY DR	1,340	1973	3	1	$41,000	$30.60
22281040220000	557 1ST ST	1,138	1956	3	1	$35,000	$30.76
22281050340000	561 FOURTH ST	1,166	1976	3	1	$36,000	$30.87
22294160150000	418 KEEPATAW DR	1,316	1965	3	2	$41,000	$31.16

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22294140010000	1030 FOREST LN	1,215	1963	3	2	$39,000	$32.10
22294160170000	**424 KEEPATAW DR**	**1,227**	**1964**	**3**	**1**	**$40,000**	**$32.60**

Median of all 41 comparables: $28.14 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 41 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.

22281050300000	22281020230000	22142010540000	22281040350000	22281040850000
22281050250000	22281040040000	22281041320000	22281000170000	22281020220000
22142010530000	22294170020000	22281040920000	22281020200000	22281050420000
22281040620000	22292330280000	22233010050000	22294140060000	22281040610000
22281040830000	22144000220000	22281050350000	22281020110000	22294130100000
22281020290000	22294140120000	22144020160000	22234020110000	22294140090000
22294140050000	22281050290000	22294140040000	22294130120000	22294130080000
22281020250000	22234020090000	22281040220000	22281050340000	22294160150000
22294140010000				

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.