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	22311050130000
Property address	12937 ROLLING MEADOWS DR
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
$75,928	**$67,727**	**$8,201**

10.8% of the current assessed value.
Estimated tax effect about $1,739 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 610 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 $24.49 per square foot. This home is assessed at $27.46 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,765 square feet gives $67,727. 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	2,765 square feet
Land area	10,400 square feet
Year built	1998
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$75,928
Assessed value per square foot	$27.46

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	769
3	Built within 15 years of this home	641
4	Same building type	640
5	Same construction quality grade	610

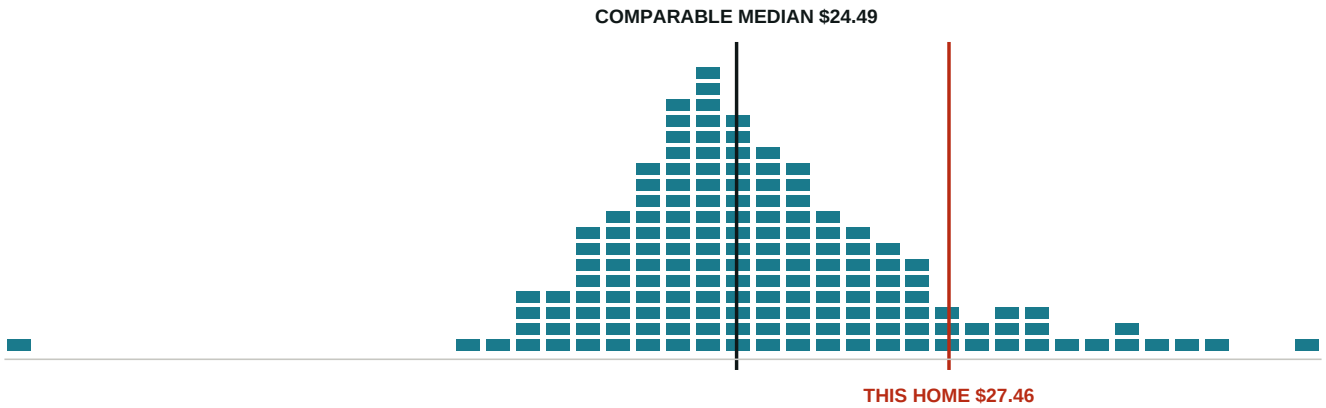
The comparable figure used is the median of all 610 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 610 properties 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	610
Lowest assessed	$14.27 per square foot
25th percentile	$23.50 per square foot
Median	$24.49 per square foot
75th percentile	$25.75 per square foot
Highest assessed	$32.66 per square foot
This home	$27.46 per square foot
Position	assessed above 558 of the 610 comparable properties, the 91st percentile



$14.27 per sq ft — 610 comparable properties by assessed value per square foot, one mark is 4 properties — $32.66 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 610 comparables	$24.49
Building area of this home	2,765 sq ft
Median multiplied by building area	**$67,727**
Current total assessed value	$75,928
Difference, the reduction requested	**$8,201**

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 $8,201 in assessed value is worth roughly $1,739 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

610 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 610 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
22304110100000	59 W WEND ST	2,782	1993	3	2	$62,000	$22.29
22304080090000	65 DEBORAH DR	2,780	1993	4	2	$62,000	$22.30
22323030010000		2,787	1992	3	3	$63,000	$22.60
22321110030000		2,784	1994	4	2	$63,000	$22.63
22321130110000		2,763	1991	5	2	$63,000	$22.80
22311050050000		2,747	1998	4	2	$63,000	$22.93
22284080250000		2,772	1996	4	3	$64,000	$23.09
22321170190000		2,755	1996	4	3	$64,001	$23.23
22311050200000		2,747	1998	4	2	$64,000	$23.30
22293230070000		2,787	1995	4	2	$65,000	$23.32
22304060110000		2,787	1993	4	2	$65,000	$23.32
22284110160000		2,763	1998	3	2	$65,000	$23.53
22304040100000		2,762	1995	4	2	$65,000	$23.53
22304040080000		2,762	1994	4	2	$65,000	$23.53
22304060090000		2,751	1995	4	2	$65,000	$23.63
22214150030000		2,787	1996	4	2	$66,000	$23.68
22282180030000		2,787	1996	4	2	$66,000	$23.68
22282180050000		2,787	1996	4	2	$66,000	$23.68
22282140070000		2,784	1999	4	2	$66,000	$23.71
22282170210000		2,741	1996	3	2	$65,000	$23.71
22321170250000		2,763	1996	4	2	$66,000	$23.89
22282140030000		2,753	1989	4	2	$66,000	$23.97
22321170110000		2,747	1996	4	2	$66,000	$24.03
22311060220000		2,747	1999	4	2	$66,000	$24.03
22282170190000		2,787	1998	4	2	$67,000	$24.04
22282170220000		2,787	1997	4	2	$67,000	$24.04
22311070160000		2,775	2001	4	2	$67,000	$24.14
22311070200000		2,775	2001	4	2	$67,000	$24.14
22311070040000		2,775	2001	4	2	$67,000	$24.14
22282180010000		2,771	1996	4	2	$67,000	$24.18
22304120010000		2,758	1998	3	2	$67,000	$24.29
22282170050000		2,764	1996	4	2	$67,276	$24.34
22311060190000		2,752	2000	4	2	$67,000	$24.35
22282130100000		2,790	1989	4	2	$68,000	$24.37
22311060020000		2,775	2001	4	2	$68,000	$24.50
22304060170000		2,762	1993	4	2	$68,000	$24.62
22343040010000		2,782	1990	4	2	$68,893	$24.76
22343030060000		2,779	1988	3	2	$69,000	$24.83
22331110050000		2,776	1995	4	2	$69,001	$24.86
22213080080000		2,787	1996	4	2	$70,000	$25.12

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22313040090000		2,741	1988	4	2	$69,000	$25.17
22293170270000		2,775	1990	4	2	$70,000	$25.23
22311040070000		2,747	1998	4	2	$70,000	$25.48
22314040070000		2,786	1991	4	2	$71,000	$25.48
22312030090000		2,769	2006	4	2	$71,253	$25.73
22311030170000		2,749	2001	4	2	$70,787	$25.75
22331050140000		2,777	2006	3	2	$72,000	$25.93
22311040130000		2,747	1998	4	2	$71,680	$26.09
22213080160000		2,748	2000	4	2	$72,000	$26.20
22213080040000		2,759	2001	4	2	$72,500	$26.28
22213120070000		2,787	1996	4	2	$74,534	$26.74
22284110420000		2,765	1996	4	3	$74,000	$26.76
22354090150000		2,788	1998	4	2	$75,000	$26.90
22311060160000		2,747	2000	4	2	$74,500	$27.12
22311050130000	**12937 ROLLING MEADOWS DR**	**2,765**	**1998**	**4**	**2**	**$75,928**	**$27.46**
22311070080000		2,775	2001	4	2	$76,530	$27.58
22311060210000		2,752	2000	4	2	$76,056	$27.64
22311050220000		2,747	1998	4	2	$77,145	$28.08
22333040050000		2,748	1995	4	2	$78,000	$28.38
22311060140000		2,747	1999	4	2	$79,192	$28.83
22354040120000		2,781	1999	4	2	$83,310	$29.96

Median of all 610 comparables: $24.49 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 610 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.

22284110200000	22293190130000	22321140200000	22282150070000	22293190040000
22284090060000	22304080110000	22304080130000	22304130020000	22321030110000
22321030190000	22304080030000	22313050110000	22343050070000	22321170160000
22344020040000	22213080170000	22284130050000	22311030090000	22321170200000
22284090010000	22284080080000	22284110310000	22311080130000	22304060130000
22284080150000	22284080190000	22321120080000	22293180090000	22282130010000
22321170020000	22214130040000	22293240070000	22293150100000	22351030170000
22304050090000	22321120090000	22304110100000	22293170280000	22304080090000
22282140060000	22311050160000	22321120040000	22331090020000	22321090100000
22213110020000	22304110080000	22321120050000	22304100030000	22304060080000
22284110330000	22351030180000	22313050130000	22284080060000	22304110050000
22282170100000	22304110010000	22304080100000	22284110270000	22293230030000
22304140040000	22344020030000	22304060020000	22304150040000	22323030010000
22321110030000	22321090110000	22344120110000	22321170010000	22321170030000
22304090090000	22282130040000	22304060250000	22214120100000	22214130100000
22213120050000	22282130080000	22313050050000	22321130110000	22284080090000
22214110010000	22214110070000	22304110070000	22304040060000	22284120090000
22321130060000	22313040030000	22273040040000	22293190140000	22293170220000
22293230050000	22284120160000	22282180070000	22214090030000	22311050050000
22331120110000	22311080110000	22213080130000	22344130120000	22213100070000
22304140070000	22321170140000	22304050040000	22311050030000	22304130200000
22273050080000	22284080250000	22321110020000	22313060160000	22343050020000
22321030060000	22351060110000	22284090030000	22284130010000	22311070090000
22284130100000	22311070140000	22351040170000	22321170190000	22304060180000
22284120210000	22273050100000	22311080120000	22282180040000	22213120040000
22311050200000	22321120010000	22214120080000	22282180020000	22344130050000
22293230070000	22304060110000	22304130120000	22284080180000	22311050010000
22273020370000	22304070090000	22214090150000	22321090010000	22304060280000
22304090060000	22321080080000	22284110240000	22304050130000	22311070060000
22284110230000	22344110040000	22321110050000	22321080030000	22304130050000
22284080110000	22293170200000	22321170240000	22343030040000	22343050130000
22284110160000	22284080260000	22351040250000	22284090020000	22304040100000
22304040080000	22284060020000	22293240020000	22311030040000	22282130090000
22321140090000	22304150010000	22321170040000	22284090040000	22354030040000
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22304070100000	22284110470000	22213110170000	22214150030000	22282180030000
22282180050000	22282140180000	22304060270000	22284120190000	22293190090000
22293170140000	22282140070000	22293190070000	22282170210000	22351050090000
22344130090000	22304130030000	22304070050000	22321170150000	22293230020000
22282170150000	22331090040000	22293170010000	22331120100000	22331090060000
22311070100000	22284070060000	22282170120000	22354080060000	22284080330000
22321170170000	22284120030000	22284080310000	22331090030000	22214090070000
22343050120000	22284100060000	22282140080000	22304140020000	22321170250000
22304070070000	22321090070000	22342050090000	22293170040000	22293240050000
22293170250000	22213100120000	22313050100000	22282140030000	22351060100000

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22321130020000	22282170190000	22282170220000	22304140010000	22313060080000
22314060020000	22284110110000	22321030160000	22321130140000	22321140120000
22304110060000	22311050140000	22304060290000	22313060040000	22321060100000
22282170240000	22313060100000	22311070160000	22311070200000	22311070040000
22214090110000	22321080020000	22284110040000	22321040010000	22284110390000
22311060110000	22282180010000	22344090030000	22351050100000	22344090080000
22213110090000	22321140250000	22304130090000	22304140090000	22311050070000
22311050150000	22293190160000	22332060090000	22304120010000	22213080120000
22331120210000	22214090120000	22311050170000	22293180140000	22304130080000
22311040030000	22313040050000	22304060310000	22282170050000	22311060190000
22321060030000	22213110190000	22282130100000	22321030070000	22321040090000
22282160020000	22282170040000	22284100110000	22312030070000	22331100040000
22311070220000	22321080010000	22344130110000	22213100060000	22282140210000
22331100030000	22311060020000	22331080040000	22321040060000	22213100010000
22311060050000	22332070050000	22213120030000	22304130060000	22313050090000
22311080040000	22214090250000	22293170050000	22313030120000	22331110030000
22321030050000	22213080110000	22214090200000	22311060200000	22311050210000
22311050090000	22304060170000	22304050080000	22331100050000	22293190150000
22352090120000	22304100020000	22344020080000	22311030070000	22353100070000
22344130060000	22214100040000	22293250020000	22293170160000	22293160060000
22293150050000	22284080320000	22293250040000	22284120120000	22311040140000
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22313050040000	22311040130000	22312030060000	22284130160000	22293250010000
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22321100070000	22213080140000	22304090110000	22331120200000	22311080090000
22311030110000	22354040130000	22342060320000	22322090020000	22343000170000
22304060160000	22312070120000	22352070100000	22342040120000	22213080060000
22214110020000	22332050060000	22343030050000	22214130120000	22313030030000
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22213080010000	22214110080000	22332080030000	22321030210000	22214090170000
22351040380000	22321140080000	22311130090000	22311080140000	22311070080000
22331160020000	22213120090000	22352040100000	22353100100000	22311060210000
22311040040000	22343040100000	22284040020000	22342080070000	22313030010000
22214090160000	22311050220000	22311050100000	22331030190000	22213110030000
22343010100000	22351050120000	22352090020000	22333040050000	22323070060000
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22304130140000	22321170050000	22342070170000	22354040120000	22313030050000
22343000210000	22311130010000	22351040330000	22213080050000	22293150140000
22311100080000	22321120110000	22213110130000	22333030050000	22341110010000

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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