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	22322100140000
Property address	1214 ASHBURY DR
Township	Lemont (19)
Assessor neighborhood	19060
Property class	295 Townhome, individually owned
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$46,000	**$39,461**	**$6,539**

14.2% of the current assessed value.
Estimated tax effect about $1,387 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 48 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 $22.89 per square foot. This home is assessed at $26.68 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,724 square feet gives $39,461. 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	1,724 square feet
Land area	3,539 square feet
Year built	2001
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$46,000
Assessed value per square foot	$26.68

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	387
2	Building area within 15% of this home	183
3	Built within 15 years of this home	140
4	Same building type	48
5	Same construction quality grade	48

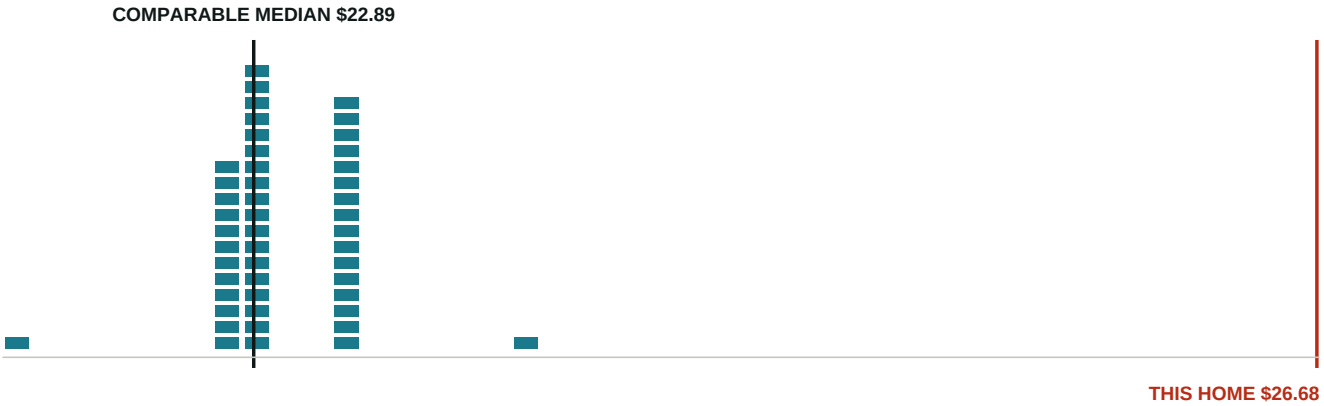
The comparable figure used is the median of all 48 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 48 properties 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	48
Lowest assessed	$21.99 per square foot
25th percentile	$22.79 per square foot
Median	$22.89 per square foot
75th percentile	$23.18 per square foot
Highest assessed	$23.87 per square foot
This home	$26.68 per square foot
Position	assessed above 48 of the 48 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 48 comparables	$22.89
Building area of this home	1,724 sq ft
Median multiplied by building area	**$39,461**
Current total assessed value	$46,000
Difference, the reduction requested	**$6,539**

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 $6,539 in assessed value is worth roughly $1,387 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 48 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
22321160320000	120 GROVE CT	1,955	1995	2	1	$43,000	$21.99
22321170400000	118 HARPER LN	1,843	1996	2	2	$42,000	$22.79
22321170550000	150 HARPER LN	1,843	1995	2	2	$42,000	$22.79
22321160280000	125 HARPER LN	1,843	1996	2	1	$42,000	$22.79
22321170320000	1339 ARBOR DR	1,843	1996	2	1	$42,000	$22.79
22321160370000	170 GROVE CT	1,843	1995	2	2	$42,000	$22.79
22321160030000	1209 ARBOR DR	1,843	1996	2	2	$42,000	$22.79
22321160060000	1221 ARBOR DR	1,843	1996	2	2	$42,000	$22.79
22321160310000	110 GROVE CT	1,843	1996	2	2	$42,000	$22.79
22321170470000	174 HARPER LN	1,843	1996	2	1	$42,000	$22.79
22321170520000	1315 ARBOR DR	1,843	1996	2	2	$42,000	$22.79
22321160180000	1291 ARBOR DR	1,843	1996	2	1	$42,000	$22.79
22321170540000	142 HARPER LN	1,843	1995	2	2	$42,000	$22.79
22321170510000	1309 ARBOR DR	1,966	1996	3	2	$45,000	$22.89
22321160210000	181 HARPER LN	1,966	1996	3	2	$45,000	$22.89
22321160110000	1241 ARBOR DR	1,966	1995	3	2	$45,000	$22.89
22321160260000	141 HARPER LN	1,966	1996	3	2	$45,000	$22.89
22321170310000	1333 ARBOR DR	1,966	1996	3	2	$45,000	$22.89
22321170390000	110 HARPER LN	1,966	1995	3	2	$45,000	$22.89
22321170560000	158 HARPER LN	1,966	1996	3	2	$45,000	$22.89
22321160070000	1225 ARBOR DR	1,966	1996	3	2	$45,000	$22.89
22321160380000	180 GROVE CT	1,966	1995	3	2	$45,000	$22.89
22321160170000	1285 ARBOR DR	1,966	1996	3	2	$45,000	$22.89
22321160020000	1205 ARBOR DR	1,966	1997	3	2	$45,000	$22.89
22321170480000	182 HARPER LN	1,966	1996	3	2	$45,000	$22.89
22321170530000	134 HARPER LN	1,966	1996	3	2	$45,000	$22.89
22321160140000	1261 ARBOR DR	1,966	1995	3	2	$45,000	$22.89
22321160350000	150 GROVE CT	1,966	1995	3	2	$45,000	$22.89
22321170600000	1350 ARBOR DR	1,966	1996	3	2	$45,000	$22.89
22321160410000	185 GROVE CT	1,966	1996	3	2	$45,001	$22.89
22321160480000	157 HARPER LN	1,966	1996	3	2	$45,001	$22.89
22273050180000	1472 BAILEY'S CROSSING D	1,769	1995	2	2	$41,000	$23.18
22273050300000	1386 BAILEY'S CROSSING D	1,769	1996	2	2	$41,000	$23.18
22273000560000	1445 BAILEY'S CROSSING D	1,769	1995	2	2	$41,000	$23.18
22273000570000	1453 BAILEY'S CROSSING D	1,769	1995	2	2	$41,000	$23.18
22273000610000	1413 BAILEY'S CROSSING D	1,769	1996	2	2	$41,000	$23.18
22273050220000	1440 BAILEY'S CROSSING D	1,769	1995	2	2	$41,000	$23.18
22273050230000	1448 BAILEY'S CROSSING D	1,769	1995	2	2	$41,000	$23.18
22273000680000	1331 BAILEY'S CROSSING D	1,769	1996	2	1	$41,000	$23.18
22273000600000	1407 BAILEY'S CROSSING D	1,769	1996	2	2	$41,000	$23.18

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22273000690000	1341 BAILEY'S CROSSING D	1,769	1996	2	1	$41,000	$23.18
22273050190000	1480 BAILEY'S CROSSING D	1,769	1995	2	2	$41,000	$23.18
22273050270000	1416 BAILEY'S CROSSING D	1,769	1995	2	2	$41,000	$23.18
22273000650000	1381 BAILEY'S CROSSING D	1,769	1996	2	2	$41,000	$23.18
22273050310000	1376 BAILEY'S CROSSING D	1,769	1996	2	3	$41,000	$23.18
22273000640000	1371 BAILEY'S CROSSING D	1,769	1996	2	2	$41,000	$23.18
22273050260000	1408 BAILEY'S CROSSING D	1,769	1995	2	2	$41,001	$23.18
22321160490000	149 HARPER LN	1,843	1995	3	2	$44,000	$23.87
22322100140000	**1214 ASHBURY DR**	**1,724**	**2001**	**2**	**2**	**$46,000**	**$26.68**

Median of all 48 comparables: $22.89 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 48 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.

22321160320000	22321170400000	22321170550000	22321160280000	22321170320000
22321160370000	22321160030000	22321160060000	22321160310000	22321170470000
22321170520000	22321160180000	22321170540000	22321170510000	22321160210000
22321160110000	22321160260000	22321170310000	22321170390000	22321170560000
22321160070000	22321160380000	22321160170000	22321160020000	22321170480000
22321170530000	22321160140000	22321160350000	22321170600000	22321160410000
22321160480000	22273050180000	22273050300000	22273000560000	22273000570000
22273000610000	22273050220000	22273050230000	22273000680000	22273000600000
22273000690000	22273050190000	22273050270000	22273000650000	22273050310000
22273000640000	22273050260000	22321160490000		

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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