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	22331030130000
Property address	12926 ARCHER AVE
Township	Lemont (19)
Assessor neighborhood	19060
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$69,147

13.4% of the current assessed value.

COMPARABLES IMPLY

$59,863

Estimated tax effect about $1,969 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,284

SECTION 1

The argument in one paragraph

The Assessor values 19 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 $27.12 per square foot. This home is assessed at $31.33 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,207 square feet gives $59,863. 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	2,207 square feet
Land area	105,415 square feet
Year built	1974
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$69,147
Assessed value per square foot	$31.33

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	410
2	Building area within 15% of this home	193
3	Built within 15 years of this home	29
4	Same building type	22
5	Same construction quality grade	19

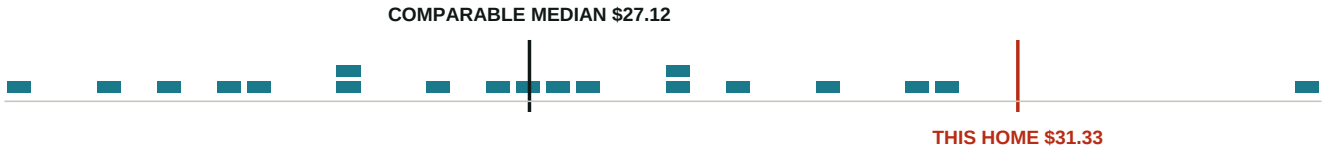
The comparable figure used is the median of all 19 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 19 properties 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	19
Lowest assessed	$22.60 per square foot
25th percentile	$25.18 per square foot
Median	$27.12 per square foot
75th percentile	$28.59 per square foot
Highest assessed	$33.95 per square foot
This home	$31.33 per square foot
Position	assessed above 18 of the 19 comparable properties, the 95th percentile



$22.60 per sq ft — 19 comparable properties by assessed value per square foot, one mark is one property — $33.95 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 19 comparables	$27.12
Building area of this home	2,207 sq ft
Median multiplied by building area	**$59,863**
Current total assessed value	$69,147
Difference, the reduction requested	**$9,284**

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 $9,284 in assessed value is worth roughly $1,969 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 19 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
22313040020000	7 VALLEY VIEW DR	2,522	1986	3	2	$57,001	$22.60
22321100060000	1211 LEINSTER DR	2,427	1987	3	1	$57,000	$23.49
22314030020000	1239 131ST ST	2,422	1989	4	2	$58,000	$23.95
22282140020000	611 WOODCREST LN	2,285	1989	3	2	$56,000	$24.51
22293170090000	14 W ROBERTA ST	2,172	1989	3	1	$54,000	$24.86
22293150020000	1005 EDGEWOOD CT	2,196	1989	3	2	$56,000	$25.50
22343030090000	13204 BALTIC CIR	2,391	1979	4	2	$61,000	$25.51
22344030090000	13215 RED DR	2,392	1981	4	2	$63,000	$26.34
22293160040000	31 W ROBERTA ST	2,120	1989	4	2	$57,000	$26.89
22274010450000	12361 SPYGLASS CT	2,507	1989	3	2	$68,000	$27.12
22331050100000	12925 ARCHER AVE	1,902	1977	4	2	$52,001	$27.34
22273000380000	12486 ARCHER AVE	2,026	1987	3	2	$56,000	$27.64
22321030040000	1302 LEINSTER DR	2,369	1988	3	2	$67,000	$28.28
22273020620000	12520 DERBY RD	1,909	1988	4	2	$54,000	$28.29
22354010060000	12990 131ST ST	1,903	1967	3	2	$55,000	$28.90
22273020310000	12587 S ARCHER AVE	1,926	1971	4	2	$57,000	$29.60
22343040140000	14225 HAWTHORNE DR	1,911	1981	3	2	$58,000	$30.35
22332020260000	14705 S 131ST ST	2,206	1979	4	1	$68,000	$30.83
22331030130000	**12926 ARCHER AVE**	**2,207**	**1974**	**4**	**2**	**$69,147**	**$31.33**
22313030110000	3 LONGWOOD WAY	2,227	1979	3	3	$75,600	$33.95

Median of all 19 comparables: $27.12 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 19 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.

22313040020000	22321100060000	22314030020000	22282140020000	22293170090000
22293150020000	22343030090000	22344030090000	22293160040000	22274010450000
22331050100000	22273000380000	22321030040000	22273020620000	22354010060000
22273020310000	22343040140000	22332020260000	22313030110000	

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.