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	22341120020000
Property address	14151 131ST ST
Township	Lemont (19)
Assessor neighborhood	19060
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$142,114

35.8% of the current assessed value.

COMPARABLES IMPLY

$91,282

Estimated tax effect about $10,781 a year at a 7% composite rate.

REDUCTION REQUESTED

$50,832

SECTION 1

The argument in one paragraph

The Assessor values 62 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 $23.90 per square foot. This home is assessed at $37.20 per square foot, which is 56% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,820 square feet gives $91,282. 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	3,820 square feet
Land area	13,500 square feet
Year built	2018
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Not recorded
Central air	Central A/C
Rooms	16
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$142,114
Assessed value per square foot	$37.20

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	168
3	Built within 15 years of this home	65
4	Same building type	64
5	Same construction quality grade	62

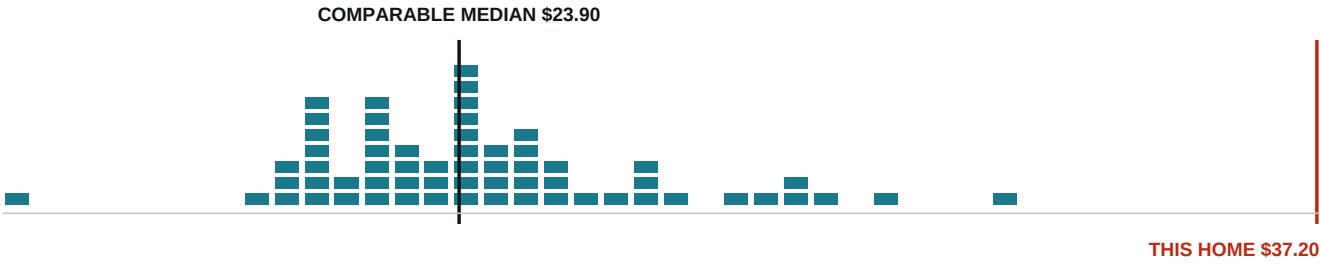
The comparable figure used is the median of all 62 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 62 properties 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	62
Lowest assessed	$16.83 per square foot
25th percentile	$22.48 per square foot
Median	$23.90 per square foot
75th percentile	$25.33 per square foot
Highest assessed	$32.20 per square foot
This home	$37.20 per square foot
Position	assessed above 62 of the 62 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 62 comparables	$23.90
Building area of this home	3,820 sq ft
Median multiplied by building area	**$91,282**
Current total assessed value	$142,114
Difference, the reduction requested	**$50,832**

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 $50,832 in assessed value is worth roughly $10,781 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

62 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 62 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
22314030030000	1235 131ST CT	3,888	2026	4	3	$65,448	$16.83
22213100300000	393 FOURTH ST	4,187	2003	4	3	$87,144	$20.81
22312040020000	12898 KLAPPA DR	4,323	2005	5	3	$92,000	$21.28
22262050220000	12904 FAIRMONT LANE	4,286	2022	5	5	$91,346	$21.31
22312050060000	16354 STONEY BROOK DR	4,064	2006	5	3	$87,000	$21.41
22312060170000	12944 MAYFAIR DR	3,950	2004	4	3	$85,000	$21.52
22312030080000	12978 KLAPPA DR	4,284	2009	5	4	$92,233	$21.53
22311040050000	13048 ROLLING MEADOWS DR	3,994	2006	4	3	$86,000	$21.53
22312070130000	12735 MAYFAIR DR	4,254	2005	5	3	$92,000	$21.63
22311100100000	16444 WILLOW DR	4,140	2013	4	2	$90,000	$21.74
22312020060000	40 DEER LN	3,889	2005	4	3	$84,692	$21.78
22352090060000	13086 BALLYCASTLE CT	3,929	2009	4	4	$86,328	$21.97
22293160140000	92 ROSE CT	4,100	2005	4	2	$92,000	$22.44
22311030180000	16430 CHRISTOPHER DR	4,271	2004	4	3	$96,000	$22.48
22311030140000	16492 CHRISTOPHER DR	4,044	2004	4	3	$91,000	$22.50
22262030050000	12881 BELMONT PKY	4,306	2022	4	2	$97,000	$22.53
22323070050000	1330 CYPRESS DR	4,338	2004	4	3	$98,000	$22.59
22312060190000	12976 MAYFAIR DR	3,971	2004	4	4	$90,000	$22.66
22311120050000	16671 PASTURE DR	4,294	2008	4	3	$98,000	$22.82
22311100070000	16496 WILLOW DR	3,915	2005	4	3	$90,000	$22.99
22293250090000	1088 WALTER AVE	4,155	2005	4	3	$96,000	$23.10
22312030140000	62 DEER LN	4,145	2006	4	3	$96,000	$23.16
22323070040000	1334 CYPRESS DR	4,221	2008	5	4	$98,000	$23.22
22344070090000	13741 KETTERING PKY	4,200	2014	4	3	$99,000	$23.57
22352020120000	12742 WATERFORD DR	3,938	2010	4	3	$93,000	$23.62
22311090090000	16520 WILLOW DR	3,805	2006	4	3	$90,000	$23.65
22352060040000	12942 WATERFORD DR	3,827	2011	4	3	$91,000	$23.78
22331180060000	1339 S KRYSTYNA CROSSING	4,201	2013	4	3	$100,000	$23.80
22344110050000	13300 KETTERING BLVD	3,936	2013	4	3	$94,000	$23.88
22312030050000	13026 KLAPPA DR	3,806	2011	4	3	$91,000	$23.91
22352020110000	12728 WATERFORD DR	3,960	2009	4	3	$95,000	$23.99
22352030130000	12663 WATERFORD DR	4,174	2006	5	3	$100,270	$24.02
22262050130000	12867 FAIRMONT LANE	4,157	2022	4	3	$100,000	$24.06
22323070010000	1346 CYPRESS DR	3,818	2006	4	3	$92,000	$24.10
22344080080000	13631 KETTERING PKY	4,305	2016	4	3	$104,000	$24.16
22323060030000	1335 ACORN ST	3,893	2007	4	3	$95,000	$24.40
22323060140000	1345 CYPRESS DR	4,104	2005	4	4	$100,864	$24.58
22344050140000	13660 KETTERING PKY	4,328	2014	4	3	$106,813	$24.68
22311100110000	16434 WILLOW DR	4,293	2014	4	5	$106,000	$24.69
22311090060000	16570 WILLOW DR	3,955	2013	4	4	$98,000	$24.78

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22311090070000	16550 WILLOW DR	3,976	2013	4	4	$99,000	$24.90
22344050160000	13620 KETTERING PKY	3,855	2017	4	3	$96,001	$24.90
22311130020000	16616 PASTURE DR	4,246	2016	4	4	$106,000	$24.96
22311140120000	16431 WILLOW DR	4,106	2019	4	4	$103,000	$25.09
22323060130000	1341 CYPRESS DR	3,818	2009	4	4	$97,000	$25.41
22311110060000	16521 WILLOW DR	4,108	2016	4	4	$105,000	$25.56
22311110050000	16501 WILLOW DR	4,178	2016	4	4	$107,001	$25.61
22293160160000	96 ROSE CT	3,943	2005	4	4	$101,167	$25.66
22311140110000	16441 WILLOW DR	3,961	2021	5	4	$105,000	$26.51
22354020180000	13328 BELL RD	3,932	2007	4	5	$105,000	$26.70
22311110040000	16491 WILLOW DR	3,804	2016	4	4	$102,000	$26.81
22311110070000	16531 WILLOW DR	3,838	2018	4	4	$103,000	$26.84
22311110100000	16591 WILLOW DR	3,901	2017	4	5	$107,000	$27.43
22352030200000	12828 TULLAMORE LN	3,868	2013	5	4	$109,552	$28.32
22343000380000	13160 DERBY RD	3,845	2015	5	2	$110,000	$28.61
22333040040000	14945 ANGELICO	4,056	2019	5	4	$117,494	$28.97
22293160170000	100 ROSE CT	3,816	2005	5	4	$110,762	$29.03
22332090040000	1524 MAGDALENA DR	3,899	2018	5	4	$114,839	$29.45
22353050120000		4,127	2018	5	3	$125,942	$30.52
22341120060000		3,820	2014	4	4	$123,001	$32.20
22341120020000	**14151 131ST ST**	**3,820**	**2018**	**4**	**4**	**$142,114**	**$37.20**

Median of all 62 comparables: $23.90 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 62 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.

22314030030000	22213100300000	22312040020000	22262050220000	22312050060000
22312060170000	22312030080000	22311040050000	22312030210000	22312070130000
22311100100000	22312020060000	22352090060000	22312030180000	22293160140000
22311030180000	22311030140000	22262030050000	22323070050000	22312060190000
22311120050000	22311100070000	22293250090000	22312030140000	22323070040000
22344070090000	22352020120000	22311090090000	22352060040000	22331180060000
22344110050000	22312030050000	22352020110000	22352030130000	22262050130000
22323070010000	22344080080000	22323060030000	22323060140000	22344050140000
22311100110000	22311090060000	22311090070000	22344050160000	22311130020000
22311140120000	22323060130000	22311110060000	22311110050000	22293160160000
22311140110000	22354020180000	22311110040000	22311110070000	22311110100000
22352030200000	22343000380000	22333040040000	22293160170000	22332090040000
22353050120000	22341120060000			

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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