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	22343040150000
Property address	14237 HAWTHORNE 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

$103,789

23.7% of the current assessed value.

COMPARABLES IMPLY

$79,191

Estimated tax effect about $5,217 a year at a 7% composite rate.

REDUCTION REQUESTED

$24,598

SECTION 1

The argument in one paragraph

The Assessor values 56 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 $22.83 per square foot. This home is assessed at $29.93 per square foot, which is 31% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,468 square feet gives $79,191. 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	3,468 square feet
Land area	58,675 square feet
Year built	1990
Building type	2 Story
Construction quality	Deluxe
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$103,789
Assessed value per square foot	$29.93

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	1,056
3	Built within 15 years of this home	630
4	Same building type	628
5	Same construction quality grade	56

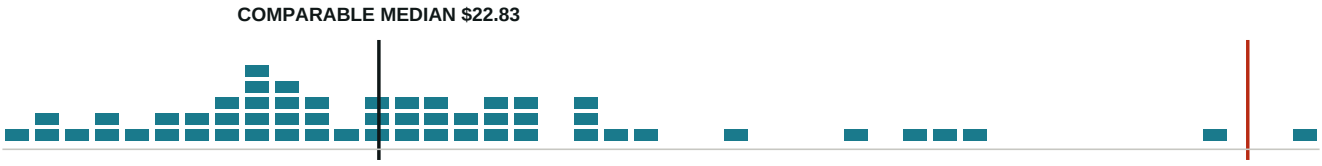
The comparable figure used is the median of all 56 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 56 properties 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	56
Lowest assessed	$19.76 per square foot
25th percentile	$21.74 per square foot
Median	$22.83 per square foot
75th percentile	$24.00 per square foot
Highest assessed	$30.51 per square foot
This home	$29.93 per square foot
Position	assessed above 55 of the 56 comparable properties, the 98th percentile



$19.76 per sq ft — 56 comparable properties by assessed value per square foot, one mark is one property — $30.51 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 56 comparables	$22.83
Building area of this home	3,468 sq ft
Median multiplied by building area	**$79,191**
Current total assessed value	$103,789
Difference, the reduction requested	**$24,598**

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 $24,598 in assessed value is worth roughly $5,217 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 56 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
22321040080000	1229 LEINSTER DR	3,694	1989	4	2	$73,000	$19.76
22321150030000	32 DEER LN	3,570	1990	4	3	$72,001	$20.17
22282130030000	670 WOODCREST LN	3,484	1993	4	2	$70,345	$20.19
22282140090000	661 WOODCREST LN	3,716	1992	4	2	$76,001	$20.45
22351030120000	12975 SILVER FOX DR	3,634	1989	5	3	$75,000	$20.64
22343050040000	13649 ELM CT	3,385	1981	5	3	$70,000	$20.68
22284070050000	1284 CAMELOT LN	3,446	1993	4	3	$72,000	$20.89
22293180050000	20 W MEAGAN LN	3,735	1991	5	3	$79,000	$21.15
22332050050000	7 WOODLAND DR	3,771	1989	4	3	$80,000	$21.21
22284110060000	1376 ST. VINCENTS DR	3,102	1993	3	2	$66,000	$21.28
22214100020000	1011 BLACKSMITH LN	3,126	1993	4	2	$67,001	$21.43
22304060040000	112 TIMBERLINE DR	3,399	1993	4	2	$73,000	$21.48
22282170110000	614 CARRIAGE RIDGE LN	3,242	1994	3	2	$70,000	$21.59
22344030070000	13211 RED DR	3,136	1978	5	3	$68,000	$21.68
22321130030000	1308 EAGLE CREST DR	3,447	1990	4	2	$75,001	$21.76
22321140040000	1261 EAGLE CREST DR	3,033	1990	4	2	$66,001	$21.76
22282150060000	710 WOODCREST LN	3,630	1989	5	3	$79,000	$21.76
22313030020000	15 LONGWOOD WAY	3,584	1992	4	2	$78,001	$21.76
22334000090000	13180 FOX LN	3,623	1990	4	3	$79,001	$21.81
22214130010000	1035 119TH ST	3,126	1992	4	2	$69,000	$22.07
22214100030000	1015 BLACKSMITH LN	3,126	1992	4	2	$69,001	$22.07
22284050030000	1273 CAMELOT LN	3,478	1993	3	2	$77,000	$22.14
22342060180000	13725 KIT LN	3,605	1992	4	2	$80,000	$22.19
22332040080000	4 WOODLAND DR	3,410	1991	3	2	$76,000	$22.29
22351030160000	12935 SILVER FOX DR	3,447	1989	5	2	$77,000	$22.34
22284110080000	1220 ST. BRENDANS CT	3,266	1993	4	2	$73,000	$22.35
22284110050000	1380 ST. VINCENTS DR	3,686	1993	4	2	$83,480	$22.65
22321150010000	20 DEER LN	3,379	1990	4	2	$77,000	$22.79
22321140260000	22 W CONNAUCHT ST	3,234	1995	4	2	$74,000	$22.88
22332040010000	2 WOODLAND DR	3,363	1992	3	2	$77,000	$22.90
22351040280000	13005 PARKER RD	3,528	1990	5	3	$81,000	$22.96
22351040240000	13530 ARCTIC LN	2,991	1989	4	2	$69,001	$23.07
22313060030000	6 VALLEY VIEW DR	3,158	1990	4	2	$73,000	$23.12
22353070330000	13208 HUNTMASTER LN	3,320	1991	4	2	$77,300	$23.28
22332060030000	428 JANE AVE	3,462	1994	3	2	$81,000	$23.40
22351060070000	13045 PARKER RD	3,375	1989	4	2	$79,000	$23.41
22342060220000	13801 KIT LN	3,449	1990	4	2	$81,000	$23.49
22342060150000	13705 KIT LN	3,048	1991	4	2	$72,000	$23.62
22284070070000	1288 DRAWBRIDGE LN	2,955	1994	3	2	$70,000	$23.69
22332040070000	6 WOODLAND DR	2,992	1991	3	2	$71,000	$23.73

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22351040160000	13430 ARCTIC LN	3,220	1991	4	2	$77,000	$23.91
22353070300000	13417 RED FOX CT	3,168	1989	3	2	$76,000	$23.99
22351060120000	13505 ARCTIC LN	3,726	1989	5	3	$89,529	$24.03
22351050150000	13405 GRAY LN	2,996	1989	4	3	$72,000	$24.03
22333030020000	13165 RAPHAEL	3,393	1994	3	2	$83,000	$24.46
22334000150000	13155 FOX LN	3,582	1989	4	2	$88,000	$24.57
22343000290000	14138 131ST ST	3,410	1990	4	2	$84,000	$24.63
22353100030000	13257 BRIAR PATCH LN	3,023	1989	4	2	$75,000	$24.81
22344020060000	13214 RED DR	3,104	1989	4	2	$78,000	$25.13
22353070250000	13420 RED FOX CT	2,980	1991	4	2	$77,000	$25.84
22342040100000	13850 KIT LN	3,253	1993	4	2	$87,000	$26.74
22321030230000	1279 ACORN ST	3,244	1990	4	2	$88,200	$27.19
22341120050000	14271 131ST ST	3,542	2005	4	3	$97,001	$27.39
22344030020000	13201 RED DR	3,450	1993	4	2	$95,700	$27.74
22341110030000	14107 131ST ST	3,348	1999	4	3	$98,913	$29.54
22343040150000	**14237 HAWTHORNE DR**	**3,468**	**1990**	**5**	**3**	**$103,789**	**$29.93**
22354040010000	13197 BRIAR PATCH LN	2,998	1992	4	2	$91,480	$30.51

Median of all 56 comparables: $22.83 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 56 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.

22321040080000	22321150030000	22282130030000	22282140090000	22351030120000
22343050040000	22284070050000	22293180050000	22332050050000	22284110060000
22214100020000	22304060040000	22282170110000	22344030070000	22321130030000
22321140040000	22282150060000	22313030020000	22334000090000	22214130010000
22214100030000	22284050030000	22342060180000	22332040080000	22351030160000
22284110080000	22284110050000	22321150010000	22321140260000	22332040010000
22351040280000	22351040240000	22313060030000	22353070330000	22332060030000
22351060070000	22342060220000	22342060150000	22284070070000	22332040070000
22351040160000	22353070300000	22351060120000	22351050150000	22333030020000
22334000150000	22343000290000	22353100030000	22344020060000	22353070250000
22342040100000	22321030230000	22341120050000	22344030020000	22341110030000
22354040010000				

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.