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	22344040060000
Property address	13103 RED 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

$96,700

18.4% of the current assessed value.

COMPARABLES IMPLY

$78,858

Estimated tax effect about $3,784 a year at a 7% composite rate.

REDUCTION REQUESTED

$17,842

SECTION 1

The argument in one paragraph

The Assessor values 593 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 $23.20 per square foot. This home is assessed at $28.45 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,399 square feet gives $78,858. 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	3,399 square feet
Land area	63,209 square feet
Year built	1987
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Not recorded
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	4
Half bathrooms	None recorded

Total assessed value	$96,700
Assessed value per square foot	$28.45

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	1,127
3	Built within 15 years of this home	654
4	Same building type	652
5	Same construction quality grade	593

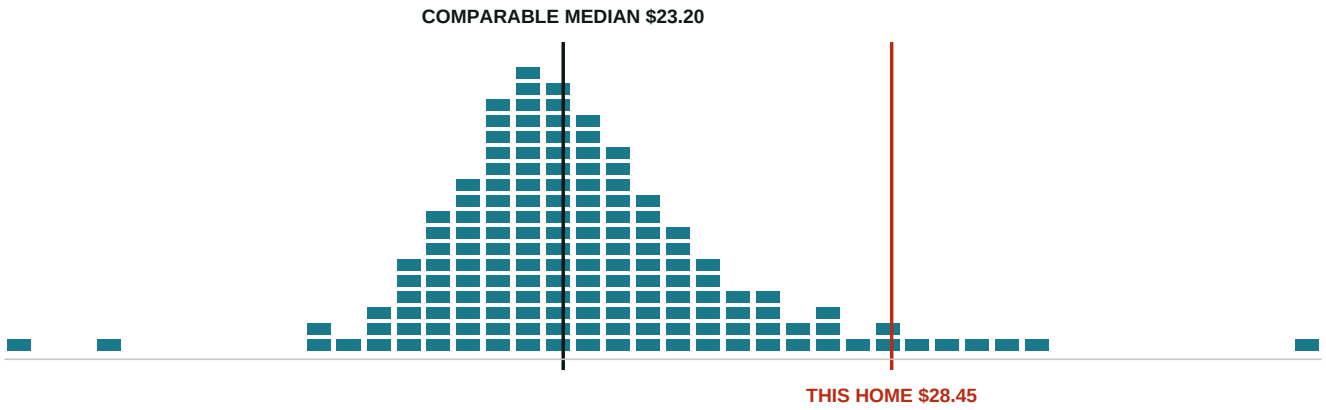
The comparable figure used is the median of all 593 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 593 properties 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	593
Lowest assessed	$14.27 per square foot
25th percentile	$22.16 per square foot
Median	$23.20 per square foot
75th percentile	$24.44 per square foot
Highest assessed	$35.32 per square foot
This home	$28.45 per square foot
Position	assessed above 578 of the 593 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 593 comparables	$23.20
Building area of this home	3,399 sq ft
Median multiplied by building area	**$78,858**
Current total assessed value	$96,700
Difference, the reduction requested	**$17,842**

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 $17,842 in assessed value is worth roughly $3,784 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

593 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 593 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
22321140030000	1257 EAGLE CREST DR	3,392	1992	4	2	$70,000	$20.64
22331030120000	12936 ARCHER AVE	3,393	1989	3	3	$71,000	$20.93
22321130080000	1268 EAGLE CREST DR	3,388	1992	4	2	$71,000	$20.96
22311070010000	13070 BLUE GRASS DR	3,425	1998	4	2	$72,000	$21.02
22214120070000	1023 119TH ST	3,374	1993	4	3	$71,001	$21.04
22304090130000		3,369	1995	4	2	$72,000	$21.37
22284080070000		3,409	1995	4	2	$73,000	$21.41
22273050050000		3,415	1993	4	2	$75,000	$21.96
22351040310000		3,412	1995	5	3	$75,000	$21.98
22304100010000		3,409	1994	3	2	$75,000	$22.00
22343030130000		3,380	1987	4	2	$74,446	$22.03
22284070030000		3,380	1999	4	2	$75,000	$22.19
22293150080000		3,375	1995	4	3	$75,000	$22.22
22284110030000		3,367	1993	4	2	$75,000	$22.28
22284110440000		3,366	1995	4	2	$75,000	$22.28
22354090090000		3,410	1998	4	2	$76,000	$22.29
22321110010000		3,407	1996	4	2	$76,000	$22.31
22311060230000		3,402	1998	4	2	$76,000	$22.34
22284110480000		3,399	1995	4	3	$76,000	$22.36
22311060240000		3,384	1998	4	2	$76,000	$22.46
22321100010000		3,416	1994	6	3	$77,000	$22.54
22304060190000		3,370	1995	4	3	$76,000	$22.55
22213120080000		3,408	1998	4	2	$77,000	$22.59
22342060310000		3,378	1998	4	3	$76,500	$22.65
22321030100000		3,397	1986	4	3	$77,000	$22.67
22353080060000		3,380	1995	4	3	$77,500	$22.93
22354040080000		3,410	1996	4	3	$78,468	$23.01
22213100130000		3,381	2001	4	2	$78,000	$23.07
22321090030000		3,378	1994	4	2	$78,000	$23.09
22304060240000		3,370	1995	4	2	$78,000	$23.15
22213100270000		3,367	1999	4	2	$78,000	$23.17
22312050020000		3,428	2001	4	2	$80,000	$23.34
22311080020000		3,377	2001	4	2	$79,000	$23.39
22344030050000		3,407	1985	5	2	$80,000	$23.48
22284130070000		3,400	1996	4	2	$80,000	$23.53
22323030020000		3,398	1996	4	2	$80,000	$23.54
22323070090000		3,397	2001	4	2	$80,000	$23.55
22323060110000		3,378	2001	4	4	$80,000	$23.68
22311060120000		3,420	2001	4	3	$81,000	$23.68
22353090050000		3,432	2001	4	2	$82,000	$23.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22342060400000		3,427	1990	4	2	$82,000	$23.93
22354060060000		3,380	1995	4	2	$81,000	$23.96
22312050030000		3,417	2002	4	2	$82,000	$24.00
22343060040000		3,432	1985	4	2	$83,000	$24.18
22314040060000		3,380	1994	5	3	$82,000	$24.26
22331090010000		3,368	2000	4	2	$82,000	$24.35
22332070010000		3,393	1993	4	2	$83,000	$24.46
22351040320000		3,418	1999	4	2	$84,000	$24.58
22213110120000		3,371	2001	4	2	$83,000	$24.62
22332080080000		3,402	1996	4	3	$84,000	$24.69
22213100200000		3,381	2001	4	2	$84,000	$24.84
22353090090000		3,378	2001	4	3	$84,000	$24.87
22284120110000		3,376	1994	4	2	$85,000	$25.18
22293250070000		3,429	1998	4	2	$87,000	$25.37
22213100310000		3,417	2001	4	2	$87,000	$25.46
22354040040000		3,383	1992	3	2	$89,452	$26.44
22344040020000		3,392	1985	5	2	$93,114	$27.45
22322030340000		3,432	2001	4	3	$96,378	$28.08
22344040060000	**13103 RED DR**	**3,399**	**1987**	**5**	**4**	**$96,700**	**$28.45**
22284110380000		3,424	1997	4	5	$102,208	$29.85
22343040070000		3,375	1998	4	2	$103,300	$30.61

Median of all 593 comparables: $23.20 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 593 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	22332020150000	22321030170000	22282150050000	22282130110000
22321030240000	22304060140000	22284110320000	22282130070000	22284080020000
22321030120000	22284130060000	22321030220000	22284080040000	22311040020000
22321030200000	22304130150000	22311070130000	22284130090000	22273050020000
22293180100000	22353070290000	22284110090000	22342060360000	22284110020000
22321140030000	22331120240000	22284090090000	22321140050000	22282140140000
22273050040000	22284080240000	22321140190000	22293190130000	22351040390000
22321140160000	22284100040000	22331030120000	22321140200000	22284110170000
22321130080000	22284110260000	22282150070000	22284070010000	22321130150000
22311070020000	22351030110000	22321060040000	22284100100000	22311070010000
22284090050000	22214120070000	22214090100000	22304080050000	22331120230000
22321080050000	22284130240000	22321030260000	22313060050000	22284110360000
22311080010000	22284130260000	22213120130000	22274000120000	22331080020000
22293190040000	22284090060000	22304090130000	22321090080000	22214140030000
22304080110000	22304080130000	22304130020000	22284080070000	22284130040000
22311070110000	22321030110000	22321030190000	22304150070000	22321130010000
22354050050000	22304050020000	22311050230000	22293230090000	22331100070000
22304060220000	22313050110000	22334000220000	22321140240000	22284110100000
22304060050000	22343050070000	22284110450000	22342060270000	22284080340000
22284130210000	22321170160000	22321090130000	22282140190000	22344020040000
22321130090000	22354060180000	22213080170000	22284130050000	22304070030000
22311030090000	22293160090000	22284110150000	22354030030000	22321170200000
22284090010000	22304090030000	22293250050000	22321090140000	22332070020000
22284080080000	22343050010000	22284110310000	22284100020000	22273050050000
22311080130000	22284120070000	22351040310000	22304060130000	22284080150000
22321030270000	22342060370000	22304100010000	22342060390000	22343030130000
22321140170000	22273050090000	22213090050000	22321100030000	22284080190000
22332060050000	22321120080000	22293180090000	22282130010000	22313040040000
22332090020000	22331120170000	22321140020000	22321170020000	22214130040000
22293150010000	22354030010000	22321070060000	22284100050000	22354050010000
22284080300000	22293240070000	22284120220000	22284070030000	22293150100000
22351030170000	22321060050000	22293150080000	22284110410000	22284130190000
22321140110000	22321140230000	22321120090000	22284110030000	22213110040000
22284080290000	22213080030000	22321040070000	22284110440000	22284110180000
22354090090000	22293170280000	22341120010000	22321110010000	22353100080000
22213090030000	22282140060000	22311060230000	22284110480000	22354050030000
22354040020000	22311050160000	22321120040000	22333030060000	22284110370000
22213120010000	22331090020000	22321090100000	22284080200000	22331080060000
22353080090000	22321030150000	22304110080000	22284110490000	22284110500000
22311060240000	22284120130000	22342060170000	22282180090000	22213110180000
22304060080000	22284110330000	22351030180000	22353070240000	22331120140000
22282170060000	22282170090000	22321100010000	22284080060000	22282170100000
22304060190000	22323030040000	22304110010000	22284110270000	22304140040000
22311060070000	22344020030000	22213120080000	22284070020000	22304060020000
22304150040000	22331120080000	22312020050000	22351050070000	22284060010000

22321090110000	22213100290000	22284130220000	22321170010000	22321170030000
22342060310000	22312060080000	22321030100000	22282170010000	22304090090000
22213110150000	22282130040000	22293250080000	22304060250000	22214120100000
22214130100000	22273040010000	22284100090000	22344020120000	22313050050000
22321100040000	22331110040000	22284080090000	22342060240000	22311060100000
22284120140000	22284120090000	22321130060000	22273040040000	22293170220000
22293230050000	22353100120000	22284120160000	22284110280000	22284110190000
22353080060000	22214090030000	22311090010000	22304060230000	22351050140000
22351060140000	22322030310000	22331120110000	22331120150000	22354050040000
22282170080000	22304150030000	22311080110000	22354040080000	22213080130000
22343040110000	22304140070000	22354060170000	22321170140000	22304050040000
22311050030000	22353100110000	22213100130000	22314030010000	22273050080000
22321090030000	22351050080000	22313060160000	22343050020000	22304060240000
22213100270000	22351060110000	22304090120000	22351040340000	22284120150000
22284090030000	22284130010000	22311070090000	22353100090000	22284130100000
22311070140000	22351040170000	22332070040000	22331100100000	22304060180000
22284120210000	22284110070000	22273050100000	22351060080000	22284080130000
22311080120000	22213120040000	22214120080000	22321060060000	22314040040000
22304130120000	22312050020000	22311030100000	22323060080000	22284120170000
22273040020000	22214090150000	22311080160000	22311080020000	22304060280000
22304090060000	22321080080000	22311070060000	22343040080000	22321110050000
22353080130000	22321080030000	22284080110000	22353070320000	22344030050000
22284110130000	22343030040000	22343050130000	22354030080000	22284080260000
22351040250000	22284130070000	22323070080000	22284060020000	22323030020000
22342030100000	22323070090000	22311030040000	22321170040000	22311060060000
22284090040000	22323060020000	22354030040000	22282180080000	22293240030000
22353090030000	22344020020000	22331080050000	22322030390000	22304070100000
22354070020000	22213100340000	22213110170000	22282140180000	22323060110000
22311060120000	22343050030000	22284120190000	22351050090000	22331090040000
22343060030000	22313060110000	22331090060000	22284070060000	22282170120000
22354080060000	22311100060000	22284080330000	22321170170000	22284120030000
22284080310000	22331090030000	22213100250000	22343050120000	22353090050000
22304070070000	22213110200000	22354060210000	22342060400000	22213100120000
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22314060020000	22343040030000	22354060220000	22284110110000	22321130140000
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22354080020000	22213090070000	22314040060000	22304060210000	22332060090000
22354050060000	22311090030000	22323060040000	22213080120000	22354070060000
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22332080080000	22353100070000	22293250020000	22293250040000	22284120120000
22311040140000	22214090280000	22311070240000	22342050080000	22311060030000
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22284130130000	22322030370000	22314050010000	22344040040000	22331120120000
22342030150000	22214150010000	22284120110000	22342060210000	22311080100000
22213120120000	22213100210000	22354090020000	22313070020000	22331120060000
22213110140000	22293250070000	22311070170000	22354070030000	22213100260000
22213100310000	22284070040000	22213120060000	22322090010000	22344040050000
22213100110000	22213120150000	22312040010000	22332070030000	22213100220000
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22354070040000	22353080110000	22304060160000	22342040120000	22284070080000
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22342070140000	22311030050000	22331100090000	22321030210000	22214090170000
22313050030000	22354050090000	22213110220000	22344020070000	22344040020000
22311080140000	22321140180000	22273020550000	22353100100000	22313030010000
22214090160000	22322030340000	22213110250000	22331030190000	22312060110000
22213110030000	22353050140000	22353100020000	22313060010000	22311070050000
22311030020000	22321120150000	22343010130000	22354040110000	22311030130000
22213100240000	22284130180000	22304130140000	22284110380000	22342070170000
22213080050000	22343040070000	22333010090000		

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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