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	22352030200000
Property address	12828 TULLAMORE LN
Township	Lemont (19)
Assessor neighborhood	19060
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$109,552

18.4% of the current assessed value.

COMPARABLES IMPLY

$89,426

REDUCTION REQUESTED

$20,126

Estimated tax effect about $4,269 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 99 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 $23.12 per square foot. This home is assessed at $28.32 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,868 square feet gives $89,426. 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	3,868 square feet
Land area	14,268 square feet
Year built	2013
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	4
Half bathrooms	1

Total assessed value	$109,552
Assessed value per square foot	$28.32

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	177
3	Built within 15 years of this home	102
4	Same building type	101
5	Same construction quality grade	99

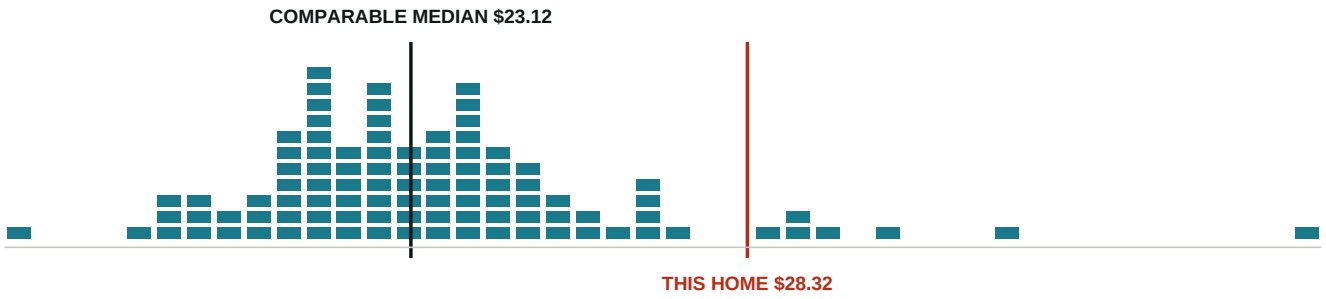
The comparable figure used is the median of all 99 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 99 properties 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	99
Lowest assessed	$16.83 per square foot
25th percentile	$21.60 per square foot
Median	$23.12 per square foot
75th percentile	$24.63 per square foot
Highest assessed	$37.20 per square foot
This home	$28.32 per square foot
Position	assessed above 92 of the 99 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 99 comparables	$23.12
Building area of this home	3,868 sq ft
Median multiplied by building area	**$89,426**
Current total assessed value	$109,552
Difference, the reduction requested	**$20,126**

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 $20,126 in assessed value is worth roughly $4,269 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

99 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 99 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
22311050020000	13036 FAIRWAY DR	4,104	2001	4	3	$80,000	$19.49
22311070150000	12955 SUNRISE DR	3,969	1998	5	2	$78,000	$19.65
22293250060000	1026 WALTER ST	3,884	2001	4	2	$77,903	$20.06
22311080080000	13069 BLUE GRASS DR	4,137	2001	5	4	$85,000	$20.55
22312060180000	12960 MAYFAIR DR	3,986	2001	4	2	$85,000	$21.32
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
22311040050000	13048 ROLLING MEADOWS DR	3,994	2006	4	3	$86,000	$21.53
22273050030000	1308 CASTLEWOOD CT	3,984	1998	4	3	$86,000	$21.59
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
22354090110000	13191 MEADOW HILL LN	3,912	1999	4	2	$87,001	$22.24
22321120140000	1217 EAGLE CREST DR	3,812	1998	4	2	$85,000	$22.30
22323060070000	1344 ACORN ST	3,901	2001	4	2	$87,001	$22.30
22323060120000	1337 CYPRESS DR	4,078	2001	4	2	$91,000	$22.31
22293160140000	92 ROSE CT	4,100	2005	4	2	$92,000	$22.44
22353050130000	13252 BRIAR PATCH LN	3,962	2001	4	2	$89,000	$22.46
22311030140000	16492 CHRISTOPHER DR	4,044	2004	4	3	$91,000	$22.50
22312060190000	12976 MAYFAIR DR	3,971	2004	4	4	$90,000	$22.66
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
22312060030000	12961 KLAPPA DR	4,043	2001	4	2	$93,472	$23.12
22312030140000	62 DEER LN	4,145	2006	4	3	$96,000	$23.16
22314040020000	1365 GORDON LN	3,873	1998	5	4	$90,001	$23.24
22322030360000	13034 SPRUCE HILL CT	3,889	2001	4	3	$91,001	$23.40
22354080050000	13419 FOX HILL DR	3,835	2001	4	2	$90,000	$23.47
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		3,827	2011	4	3	$91,000	$23.78
22344110050000		3,936	2013	4	3	$94,000	$23.88
22312030050000		3,806	2011	4	3	$91,000	$23.91
22352020110000		3,960	2009	4	3	$95,000	$23.99
22284080220000		3,888	1999	4	2	$93,346	$24.01
22323070010000		3,818	2006	4	3	$92,000	$24.10
22323060030000		3,893	2007	4	3	$95,000	$24.40
22322030300000		3,883	2001	4	3	$95,000	$24.47
22323060140000		4,104	2005	4	4	$100,864	$24.58
22343040050000		3,946	2002	5	3	$97,000	$24.58

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22311090060000		3,955	2013	4	4	$98,000	$24.78
22311090070000		3,976	2013	4	4	$99,000	$24.90
22344050160000		3,855	2017	4	3	$96,001	$24.90
22311140120000		4,106	2019	4	4	$103,000	$25.09
22323060130000		3,818	2009	4	4	$97,000	$25.41
22311110060000		4,108	2016	4	4	$105,000	$25.56
22293160160000		3,943	2005	4	4	$101,167	$25.66
22322030260000		3,853	2001	5	4	$99,000	$25.69
22311140110000		3,961	2021	5	4	$105,000	$26.51
22354020180000		3,932	2007	4	5	$105,000	$26.70
22311110040000		3,804	2016	4	4	$102,000	$26.81
22311110070000		3,838	2018	4	4	$103,000	$26.84
22311110100000		3,901	2017	4	5	$107,000	$27.43
22352030200000	**12828 TULLAMORE LN**	**3,868**	**2013**	**5**	**4**	**$109,552**	**$28.32**
22343000380000		3,845	2015	5	2	$110,000	$28.61
22333040040000		4,056	2019	5	4	$117,494	$28.97
22293160170000		3,816	2005	5	4	$110,762	$29.03
22332090040000		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		3,820	2018	4	4	$142,114	$37.20

Median of all 99 comparables: $23.12 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 99 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	22284050010000	22351060090000	22354050140000	22311050020000
22311070150000	22354080030000	22293250060000	22284010230000	22284080210000
22311080080000	22213100300000	22312060050000	22332060020000	22312040020000
22262050220000	22332060040000	22312060180000	22312060130000	22312050060000
22312060170000	22312030080000	22311040050000	22273050030000	22312030160000
22312030210000	22312070130000	22311100100000	22312020060000	22262050070000
22322030290000	22352090060000	22354090110000	22321120140000	22323060070000
22323060120000	22312030180000	22293160140000	22353050130000	22311030180000
22311030140000	22331030220000	22262030050000	22333040010000	22323070050000
22312060190000	22311120050000	22311100070000	22293250090000	22312060030000
22312030140000	22323070040000	22314040020000	22322030360000	22354080050000
22331030180000	22344070090000	22352020120000	22311090090000	22213100140000
22352060040000	22331180060000	22344110050000	22312030050000	22352020110000
22284080220000	22352030130000	22262050130000	22323070010000	22344080080000
22323060030000	22322030300000	22323060140000	22343040050000	22344050140000
22311100110000	22311090060000	22311090070000	22344050160000	22311130020000
22311140120000	22323060130000	22311110060000	22311110050000	22293160160000
22322030260000	22311140110000	22312030260000	22354020180000	22311110040000
22311110070000	22311110100000	22343000380000	22333040040000	22293160170000
22332090040000	22353050120000	22341120060000	22341120020000	

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.