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	22354060100000
Property address	13360 FOX HILL DR
Township	Lemont (19)
Assessor neighborhood	19060
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$106,451	**$91,090**	**$15,361**

14.4% of the current assessed value.
Estimated tax effect about $3,258 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 23 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 $22.09 per square foot. This home is assessed at $25.81 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,124 square feet gives $91,090. 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	4,124 square feet
Land area	30,056 square feet
Year built	1995
Building type	2 Story
Construction quality	Deluxe
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$106,451
Assessed value per square foot	$25.81

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	205
3	Built within 15 years of this home	165
4	Same building type	164
5	Same construction quality grade	23

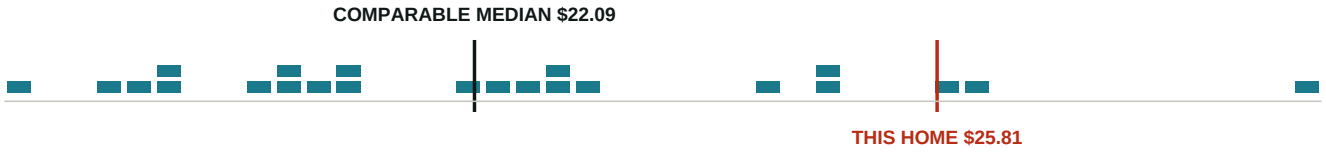
The comparable figure used is the median of all 23 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 23 properties 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	23
Lowest assessed	$18.30 per square foot
25th percentile	$20.50 per square foot
Median	$22.09 per square foot
75th percentile	$23.70 per square foot
Highest assessed	$28.91 per square foot
This home	$25.81 per square foot
Position	assessed above 20 of the 23 comparable properties, the 87th percentile



$18.30 per sq ft — 23 comparable properties by assessed value per square foot, one mark is one property — $28.91 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 23 comparables	$22.09
Building area of this home	4,124 sq ft
Median multiplied by building area	**$91,090**
Current total assessed value	$106,451
Difference, the reduction requested	**$15,361**

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 $15,361 in assessed value is worth roughly $3,258 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 23 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
22351040210000	13020 ARCTIC CT	4,644	1990	4	3	$85,000	$18.30
22353070230000	13400 RED FOX CT	4,423	1989	4	3	$85,000	$19.22
22342080060000	12945 PARKER RD	3,883	1989	5	2	$75,197	$19.37
22214120030000	1016 COACH LN	3,837	1992	5	3	$75,000	$19.55
22282130050000	2 WILD PLUM CT	4,027	1994	4	2	$79,000	$19.62
22342070190000	13705 DIXON-WAY DR	4,303	1989	5	3	$88,000	$20.45
22351040200000	13010 ARCTIC CT	3,942	1991	5	3	$81,000	$20.55
22343050090000	14252 HAWTHORNE DR	4,322	1990	4	2	$89,000	$20.59
22284070090000	1356 CASTLEWOOD DR	4,009	1994	4	2	$84,001	$20.95
22334000070000	13140 FOX LN	4,014	1992	4	3	$85,000	$21.18
22354060050000	13317 RED FOX CT	4,059	1995	4	2	$86,000	$21.19
22353090040000	13180 FOX HILL DR	3,803	1989	5	3	$84,000	$22.09
22262030020000	12238 SADDLEBROOK LN	3,963	1989	4	2	$88,000	$22.21
22262030010000	12258 SADDLEBROOK LN	3,951	1989	4	2	$89,000	$22.53
22334000080000	13160 FOX LN	3,838	1990	4	3	$87,000	$22.67
22293160180000	102 ROSE CT	4,032	2005	5	3	$91,584	$22.71
22333050020000	13130 DA VINCI	4,604	1992	5	3	$106,100	$23.05
22333050050000	13190 DA VINCI	3,902	1995	4	3	$95,000	$24.35
22343000320000	14142 131ST ST	3,907	1990	4	3	$97,000	$24.83
22332060100000	421 JANE CT	3,928	1994	4	3	$98,374	$25.04
22354060100000	**13360 FOX HILL DR**	**4,124**	**1995**	**4**	**3**	**$106,451**	**$25.81**
22353070260000	13430 RED FOX CT	3,972	1993	3	2	$102,759	$25.87
22341110020000	14105 131ST ST	4,297	2007	5	4	$112,000	$26.06
22332020160000	14605 131ST ST	4,542	1994	5	5	$131,300	$28.91

Median of all 23 comparables: $22.09 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 23 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.

22351040210000	22353070230000	22342080060000	22214120030000	22282130050000
22342070190000	22351040200000	22343050090000	22284070090000	22334000070000
22354060050000	22353090040000	22262030020000	22262030010000	22334000080000
22293160180000	22333050020000	22333050050000	22343000320000	22332060100000
22353070260000	22341110020000	22332020160000		

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.