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	14322120100000
Property address	2237 N DAYTON ST
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	208 Single-family, luxury
Assessment stage	Mailed value for 2026

ASSESSED NOW

$378,000

12.5% of the current assessed value.

COMPARABLES IMPLY

$330,729

REDUCTION REQUESTED

$47,271

Estimated tax effect about $10,026 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 116 other properties in assessor neighborhood 74012 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 $68.50 per square foot. This home is assessed at $78.29 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,828 square feet gives $330,729. 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	4,828 square feet
Land area	3,936 square feet
Year built	2012
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	14
Bedrooms	6
Full bathrooms	7
Half bathrooms	1

Total assessed value	$378,000
Assessed value per square foot	$78.29

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	300
2	Building area within 15% of this home	199
3	Built within 15 years of this home	164
4	Same building type	152
5	Same construction quality grade	116

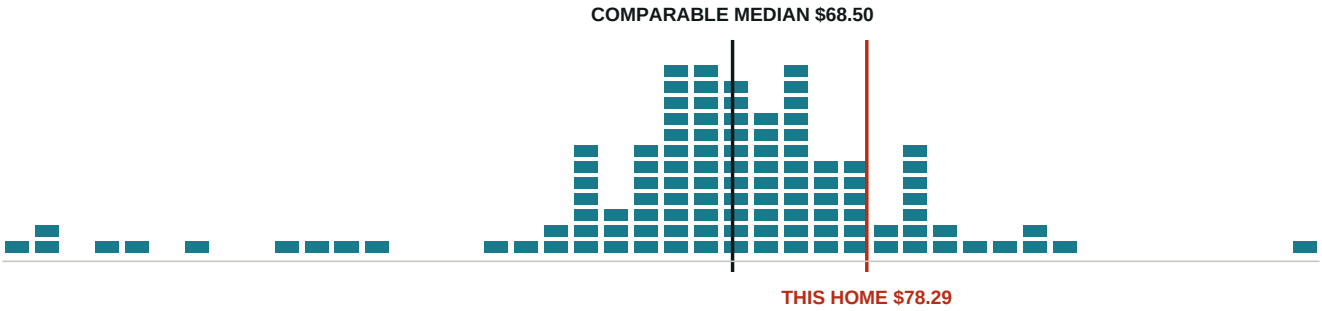
The comparable figure used is the median of all 116 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 116 properties 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	116
Lowest assessed	$15.25 per square foot
25th percentile	$62.95 per square foot
Median	$68.50 per square foot
75th percentile	$74.41 per square foot
Highest assessed	$111.31 per square foot
This home	$78.29 per square foot
Position	assessed above 99 of the 116 comparable properties, the 85th percentile



$15.25 per sq ft — 116 comparable properties by assessed value per square foot, one mark is one property — $111.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 116 comparables	$68.50
Building area of this home	4,828 sq ft
Median multiplied by building area	**$330,729**
Current total assessed value	$378,000
Difference, the reduction requested	**$47,271**

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 $47,271 in assessed value is worth roughly $10,026 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

116 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 116 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
14333031450000	1849 N HOWE ST	4,994	2022	5	3	$76,160	$15.25
14322110170000	2217 N FREMONT ST	4,694	2026	6	5	$107,654	$22.93
14333031470000	1849 N HOWE ST	4,994	2022	5	3	$122,170	$24.46
14333031460000	1849 N HOWE ST	4,994	2022	5	3	$182,475	$36.54
14321330310000	2036 N MAGNOLIA AVE	4,880	1997	4	3	$185,000	$37.91
14333000400000	1815 N HALSTED ST	4,926	2007	5	5	$194,000	$39.38
14333180300000	1744 N CLEVELAND AVE	4,726	2003	3	3	$257,000	$54.38
14333180020000	1755 N MOHAWK ST	4,961	2005	4	4	$278,000	$56.04
14333240280000	1700 N SEDGWICK ST	4,858	2004	5	4	$275,000	$56.61
14333170210000	1740 N MOHAWK ST	4,765	2006	4	6	$272,000	$57.08
14333050120000	1931 N MOHAWK ST	4,840	1999	4	4	$276,934	$57.22
14333100340000	1836 N HUDSON AVE	4,577	2004	4	4	$264,445	$57.78
14333000850000	1818 N BURLING ST 2NDFL	4,557	1998	4	3	$265,000	$58.15
14322150090000	2150 N KENMORE AVE	4,905	2003	5	3	$286,000	$58.31
14334040290000	1903 N LINCOLN PARK WEST	4,982	2007	6	5	$292,001	$58.61
14334040300000	1907 N LINCOLN PARK WEST	4,892	2007	6	5	$298,001	$60.92
14333011230000	1908 N ORCHARD ST	4,851	1997	5	4	$295,993	$61.02
14333090510000	1835 N MOHAWK ST	4,871	2000	4	3	$300,001	$61.59
14331280830000	2007 N HOWE ST	4,740	2005	4	3	$292,273	$61.66
14331080430000	2244 N ORCHARD ST	4,585	2007	5	4	$287,460	$62.70
14331300120000	2023 N MOHAWK ST	4,585	2000	4	4	$289,000	$63.03
14333100140000	1825 N CLEVELAND AVE	4,893	2003	4	4	$310,000	$63.36
14333180380000	1724 N CLEVELAND AVE	4,680	2003	5	4	$300,000	$64.10
14331290300000	2010 N MOHAWK ST	4,840	2008	6	5	$311,000	$64.26
14321340150000	2017 N MAGNOLIA AVE	4,558	2007	5	5	$293,001	$64.28
14333050010000	525 W ARMITAGE AVE	4,883	2012	5	4	$315,032	$64.52
14331280840000	2009 N HOWE ST	4,740	2007	4	3	$306,000	$64.56
14333030250000	1903 N HOWE ST	4,644	2000	5	4	$300,000	$64.60
14333170300000	1720 N MOHAWK ST	4,483	2012	4	2	$290,000	$64.69
14331300110000	2025 N MOHAWK ST	4,534	2003	5	3	$299,914	$66.15
14333070140000	1931 N HUDSON AVE	4,559	2006	6	3	$302,000	$66.24
14333060660000	1920 N HUDSON AVE	4,749	2009	4	3	$314,606	$66.25
14333100080000	1839 N CLEVELAND AVE	4,640	1999	5	3	$311,000	$67.03
14333000740000	1846 N BURLING ST	4,511	2003	6	4	$309,648	$68.64
14333030430000		4,793	1997	6	4	$333,000	$69.48
14333021170000		4,930	2012	7	6	$344,122	$69.80
14333000600000		4,968	2007	6	4	$352,001	$70.85
14333170310000		4,665	2015	5	4	$331,488	$71.06
14333000550000		4,710	2007	5	4	$336,359	$71.41
14322260570000		4,884	2006	5	5	$349,000	$71.46

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14333090520000		4,479	2011	5	4	$320,164	$71.48
14333080320000		4,546	2010	4	3	$336,894	$74.11
14331280100000		4,598	2008	6	5	$341,001	$74.16
14324090750000		4,896	2008	5	5	$367,872	$75.14
14333100170000		4,648	2013	5	5	$353,686	$76.09
14331280090000		4,598	2010	6	5	$350,001	$76.12
14333000750000		4,511	2003	6	4	$348,000	$77.14
14333090070000		4,941	2012	5	6	$385,716	$78.06
14322120100000	**2237 N DAYTON ST**	**4,828**	**2012**	**6**	**7**	**$378,000**	**$78.29**
14333170240000		4,660	2015	7	6	$376,000	$80.69
14322280190000		4,886	2008	6	5	$398,001	$81.46
14333010870000		4,565	2003	5	3	$372,000	$81.49
14333040250000		4,611	2021	5	6	$376,825	$81.72
14333031520000		4,620	2021	4	4	$381,686	$82.62
14333010260000		4,686	2004	5	4	$390,001	$83.23
14322160620000		4,921	2015	6	6	$415,001	$84.33
14322210150000		4,637	2011	5	5	$409,000	$88.20
14333030060000		4,887	2008	4	3	$438,000	$89.63
14324130060000		4,480	2024	7	6	$410,001	$91.52
14333090340000		4,537	2019	4	3	$422,000	$93.01
14322150310000		4,941	2021	6	6	$550,001	$111.31

Median of all 116 comparables: $68.50 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 74012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 116 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.

14333031450000	14321130150000	14321130160000	14322110170000	14333031470000
14322140270000	14333031460000	14321330310000	14333000400000	14331041000000
14333000720000	14333180300000	14333180020000	14333240280000	14333170210000
14333050120000	14333100340000	14333000850000	14322150090000	14324140120000
14334040290000	14331070210000	14334040300000	14333011230000	14333100150000
14333090510000	14331280830000	14333100240000	14331080430000	14331300120000
14322140190000	14333100140000	14324120130000	14333090370000	14333180380000
14331290300000	14321340150000	14333050010000	14331280840000	14333030250000
14322120180000	14333170300000	14324120020000	14331070150000	14331300110000
14333070140000	14333060660000	14333060130000	14331280190000	14333060400000
14322220110000	14333100080000	14333060280000	14333010610000	14333180360000
14333080220000	14331280200000	14322240030000	14333000740000	14333180090000
14331090110000	14333060150000	14333030430000	14321340040000	14333021170000
14333050160000	14333060360000	14333000600000	14322280100000	14322140210000
14333170310000	14333000550000	14322260570000	14333090520000	14333010430000
14324220240000	14322150260000	14322260120000	14333050180000	14333000780000
14324090790000	14333140280000	14333000710000	14333170230000	14321260260000
14333080320000	14331280100000	14324090750000	14333140270000	14322260060000
14333100170000	14331280090000	14333140710000	14331080440000	14333000750000
14333060120000	14322190180000	14322150290000	14333090070000	14322110150000
14333170240000	14331230150000	14331080340000	14322280190000	14333010870000
14322200050000	14333040250000	14333031520000	14333010260000	14322160620000
14324090780000	14322210150000	14333030060000	14324130060000	14333090340000
14322150310000				

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.