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	14322180440000
Property address	2116 N FREMONT ST
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	210 Single-family, historic
Assessment stage	Mailed value for 2026

ASSESSED NOW

$142,300

16.8% of the current assessed value.

COMPARABLES IMPLY

$118,462

Estimated tax effect about $5,056 a year at a 7% composite rate.

REDUCTION REQUESTED

$23,838

SECTION 1

The argument in one paragraph

The Assessor values 58 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 $67.31 per square foot. This home is assessed at $80.85 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,760 square feet gives $118,462. 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	1,760 square feet
Land area	3,250 square feet
Year built	1882
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$142,300
Assessed value per square foot	$80.85

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	280
2	Building area within 15% of this home	76
3	Built within 15 years of this home	73
4	Same building type	61
5	Same construction quality grade	58

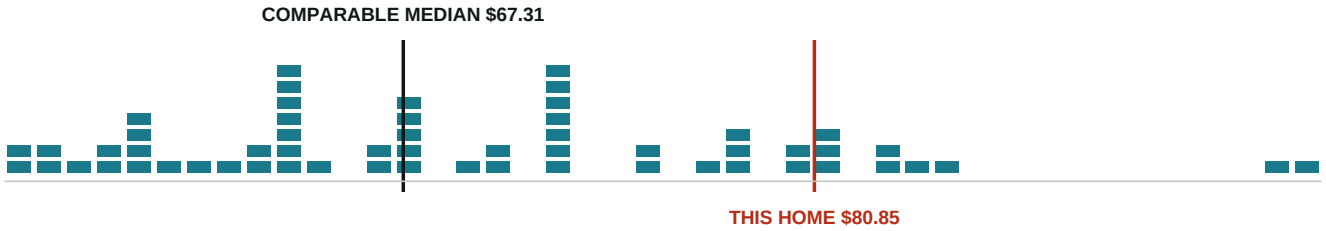
The comparable figure used is the median of all 58 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 58 properties 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	58
Lowest assessed	$54.17 per square foot
25th percentile	$62.49 per square foot
Median	$67.31 per square foot
75th percentile	$76.88 per square foot
Highest assessed	$97.56 per square foot
This home	$80.85 per square foot
Position	assessed above 51 of the 58 comparable properties, the 88th percentile



$54.17 per sq ft — 58 comparable properties by assessed value per square foot, one mark is one property — $97.56 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 58 comparables	$67.31
Building area of this home	1,760 sq ft
Median multiplied by building area	**$118,462**
Current total assessed value	$142,300
Difference, the reduction requested	**$23,838**

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 $23,838 in assessed value is worth roughly $5,056 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 58 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
14331120330000	507 W GRANT PL	1,680	1889	4	3	$91,001	$54.17
14322170200000	960 W DICKENS AVE	1,912	1891	4	3	$105,000	$54.92
14322170240000	952 W DICKENS AVE	1,792	1891	3	2	$100,000	$55.80
14322170190000	962 W DICKENS AVE	1,792	1893	3	2	$100,001	$55.80
14331080140000	2225 N BURLING ST	1,751	1876	3	2	$99,000	$56.54
14331000420000	2323 N HALSTED ST	1,958	1888	3	3	$112,500	$57.46
14322170210000	958 W DICKENS AVE	1,792	1891	3	3	$104,000	$58.04
14331020330000	627 W FULLERTON PKY 1	1,990	1888	3	1	$116,001	$58.29
14331020340000	625 W FULLERTON PKY	2,022	1888	4	2	$117,867	$58.29
14331020360000	621 W FULLERTON PKY	1,990	1891	5	2	$116,108	$58.35
14334170350000	1730 N WELLS ST	1,989	1878	4	2	$117,001	$58.82
14331020350000	623 W FULLERTON PKY	2,022	1888	4	2	$120,001	$59.35
14331140310000	400 W WEBSTER AVE	1,560	1883	4	1	$95,001	$60.90
14321260230000	1241 W WEBSTER AVE	1,830	1881	4	2	$112,001	$61.20
14334170380000	208 W SAINT PAUL AVE	1,602	1879	3	2	$100,000	$62.42
14334080350000	1822 N LINCOLN AVE	1,595	1879	3	2	$100,000	$62.70
14331120340000	509 W GRANT PL	1,680	1889	3	3	$107,000	$63.69
14331120350000	511 W GRANT PL	1,680	1889	3	3	$107,001	$63.69
14331120320000	505 W GRANT PL	1,680	1889	3	2	$107,001	$63.69
14331120300000	501 W GRANT PL	1,680	1889	3	1	$107,001	$63.69
14334080360000	1820 N LINCOLN AVE	1,550	1881	4	2	$99,001	$63.87
14331140290000	404 W WEBSTER AVE	1,503	1878	4	3	$96,001	$63.87
14331120310000	503 W GRANT PL	1,680	1889	3	2	$107,460	$63.96
14322060450000	2227 N CLIFTON AVE	2,018	1888	2	2	$131,000	$64.92
14331140280000	406 W WEBSTER AVE	1,560	1879	3	1	$103,000	$66.03
14322170250000	950 W DICKENS AVE	2,008	1883	5	7	$133,001	$66.24
14331310590000	2031 N CLEVELAND AVE	1,810	1892	3	1	$121,619	$67.19
14331140260000	410 W WEBSTER AVE	1,560	1879	4	3	$105,000	$67.31
14331140270000	408 W WEBSTER AVE	1,560	1878	3	3	$105,000	$67.31
14331140300000	402 W WEBSTER AVE	1,560	1878	4	1	$105,000	$67.31
14331310580000	2029 N CLEVELAND AVE	1,774	1894	3	2	$120,001	$67.64
14331080130000	2227 N BURLING ST	1,635	1874	4	1	$113,001	$69.11
14322270240000	2048 N DAYTON ST	1,882	1889	4	1	$132,001	$70.14
14322270250000	2046 N DAYTON ST	1,760	1890	3	2	$124,001	$70.46
14322190260000	2144 N DAYTON ST	1,940	1883	3	2	$141,001	$72.68
14331130160000	2237 N CLEVELAND AVE	2,020	1888	4	2	$147,000	$72.77
14331130140000	2241 N CLEVELAND AVE	2,020	1888	4	2	$147,000	$72.77
14331130150000	2239 N CLEVELAND AVE	2,020	1888	4	2	$147,000	$72.77
14322190270000	2142 N DAYTON ST	1,931	1883	6	2	$140,557	$72.79
14322260170000	2019 N BISSELL ST	1,934	1878	3	3	$140,776	$72.79

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14332070060000	2039 N SEDGWICK ST	2,022	1878	4	2	$147,205	$72.80
14331080050000	2245 N BURLING ST	1,716	1875	4	2	$129,983	$75.75
14331080110000	2231 N BURLING ST	1,596	1876	4	3	$121,001	$75.82
14331080070000	2241 N BURLING ST	1,722	1876	4	1	$133,001	$77.24
14322280170000	2019 N DAYTON ST	1,851	1893	3	4	$145,118	$78.40
14322280180000	2017 N DAYTON ST	1,735	1893	3	2	$136,024	$78.40
14322180420000	2120 N FREMONT ST	1,760	1878	3	2	$138,000	$78.41
14322180480000	2106 N FREMONT ST	2,013	1881	4	2	$162,000	$80.48
14322190390000	2110 N DAYTON ST	1,748	1889	2	1	$141,001	$80.66
14322180460000	2110 N FREMONT ST	1,980	1878	4	3	$160,000	$80.81
14331080120000	2229 N BURLING ST	1,596	1874	4	2	$129,001	$80.83
14322180440000	**2116 N FREMONT ST**	**1,760**	**1882**	**3**	**2**	**$142,300**	**$80.85**
14322180360000	2134 N FREMONT ST	1,760	1878	3	2	$143,000	$81.25
14322190280000	2140 N DAYTON ST	1,731	1883	3	3	$144,893	$83.70
14322280060000	2045 N DAYTON ST	1,792	1869	4	2	$150,000	$83.71
14322180450000	2114 N FREMONT ST	1,760	1878	3	3	$147,705	$83.92
14334070020000	317 W WISCONSIN ST HOUSE	2,019	1878	4	3	$172,000	$85.19
14331280020000	2055 N HOWE ST	1,514	1894	3	3	$146,000	$96.43
14331110100000	541 W BELDEN AVE	1,804	1883	4	3	$176,001	$97.56

Median of all 58 comparables: $67.31 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 58 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.

14331120330000	14322170200000	14322170240000	14322170190000	14331080140000
14331000420000	14322170210000	14331020330000	14331020340000	14331020360000
14334170350000	14331020350000	14331140310000	14321260230000	14334170380000
14334080350000	14331120340000	14331120350000	14331120320000	14331120300000
14334080360000	14331140290000	14331120310000	14322060450000	14331140280000
14322170250000	14331310590000	14331140260000	14331140270000	14331140300000
14331310580000	14331080130000	14322270240000	14322270250000	14322190260000
14331130160000	14331130140000	14331130150000	14322190270000	14322260170000
14332070060000	14331080050000	14331080110000	14331080070000	14322280170000
14322280180000	14322180420000	14322180480000	14322190390000	14322180460000
14331080120000	14322180360000	14322190280000	14322280060000	14322180450000
14334070020000	14331280020000	14331110100000		

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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