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	14322270080000
Property address	2045 N FREMONT ST
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$191,977

10.2% of the current assessed value.

COMPARABLES IMPLY

$172,367

Estimated tax effect about $4,159 a year at a 7% composite rate.

REDUCTION REQUESTED

$19,610

SECTION 1

The argument in one paragraph

The Assessor values 51 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 $59.85 per square foot. This home is assessed at $66.66 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,880 square feet gives $172,367. 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	2,880 square feet
Land area	3,125 square feet
Year built	2002
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	5
Half bathrooms	1

Total assessed value	$191,977
Assessed value per square foot	$66.66

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	330
2	Building area within 15% of this home	134
3	Built within 15 years of this home	99
4	Same building type	59
5	Same construction quality grade	51

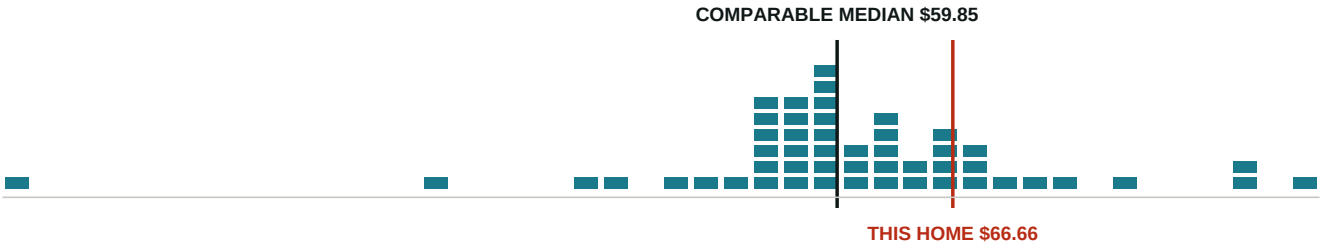
The comparable figure used is the median of all 51 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 51 properties 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	51
Lowest assessed	$10.72 per square foot
25th percentile	$56.36 per square foot
Median	$59.85 per square foot
75th percentile	$65.57 per square foot
Highest assessed	$88.24 per square foot
This home	$66.66 per square foot
Position	assessed above 40 of the 51 comparable properties, the 78th percentile



$10.72 per sq ft — 51 comparable properties by assessed value per square foot, one mark is one property — $88.24 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 51 comparables	$59.85
Building area of this home	2,880 sq ft
Median multiplied by building area	**$172,367**
Current total assessed value	$191,977
Difference, the reduction requested	**$19,610**

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 $19,610 in assessed value is worth roughly $4,159 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 51 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
14333031480000	1855 N HOWE ST	3,237	1987	3	3	$34,697	$10.72
14321010580000	2260 N GREENVIEW AVE	2,520	1997	4	3	$92,500	$36.71
14333031490000	1855 N HOWE ST	3,237	1987	3	3	$144,680	$44.70
14324150070000	1875 N MAUD AVE	2,836	1990	4	3	$131,000	$46.19
14324220340000	1646 N DAYTON ST	2,804	1987	4	2	$142,000	$50.64
14321260050000	1249 W WEBSTER AVE	2,920	1994	3	2	$152,500	$52.23
14324260260000	1631 N DAYTON ST	2,798	1987	4	2	$150,000	$53.61
14322130200000	2121 N RACINE AVE	3,018	1988	3	3	$166,000	$55.00
14322220020000	2057 N CLIFTON AVE	3,160	1994	4	2	$174,071	$55.09
14321130100000	2235 N MAGNOLIA AVE	2,494	1994	3	3	$137,508	$55.14
14321020320000	2328 N JANSSEN AVE	2,940	1999	5	3	$163,000	$55.44
14321260380000	2112 N MAGNOLIA AVE 1	3,072	2000	4	2	$171,780	$55.92
14321240030000	2145 N SOUTHPORT AVE	2,564	1994	4	2	$144,000	$56.16
14333090230000	1846 N CLEVELAND AVE	2,860	1992	4	2	$161,728	$56.55
14321030180000	2321 N JANSSEN AVE	2,692	1998	4	2	$153,000	$56.84
14321020360000	2318 N JANSSEN AVE	2,519	2006	4	3	$144,063	$57.19
14321270030000	2153 N MAGNOLIA AVE HSE	2,737	2000	3	2	$157,098	$57.40
14321020300000	2332 N JANSSEN AVE	2,722	2001	4	2	$156,983	$57.67
14321040200000	2344 N WAYNE AVE	2,948	2004	3	2	$170,386	$57.80
14333130810000	1706 N BURLING ST	3,230	1988	3	3	$190,000	$58.82
14321090090000	2243 N JANSSEN AVE	2,898	2007	4	4	$171,307	$59.11
14321090200000	2250 N SOUTHPORT AVE	2,874	2003	4	4	$170,308	$59.26
14324120190000	1831 N BISSELL ST	2,579	1989	3	3	$153,000	$59.33
14324220120000	1707 N FREMONT ST	2,889	1993	4	3	$171,500	$59.36
14321240290000	2134 N WAYNE AVE	2,487	1990	3	2	$148,001	$59.51
14321090240000	2240 N SOUTHPORT AVE	2,924	1997	4	2	$175,000	$59.85
14324120420000	1850 N FREMONT ST	3,082	1998	4	3	$184,666	$59.92
14324100130000	1943 N DAYTON ST 2	3,212	1996	4	2	$193,031	$60.10
14321020370000	2316 N JANSSEN AVE	2,720	2003	5	4	$163,831	$60.23
14333000540000	1916 N BURLING ST	3,113	1994	4	3	$187,860	$60.35
14324120090000	1855 N BISSELL ST 2	2,926	2005	4	4	$181,000	$61.86
14322070530000	1046 W WEBSTER AVE	2,749	1989	3	3	$171,000	$62.20
14333130800000	1710 N BURLING ST	2,830	1987	3	3	$176,616	$62.41
14321100190000	2248 N WAYNE AVE 2ND R	3,076	2013	5	3	$193,961	$63.06
14321110050000	2239 N WAYNE AVE	3,288	1999	6	4	$208,325	$63.36
14331070270000	2214 N BURLING ST	2,615	1993	2	2	$167,156	$63.92
14321080040000	2251 N GREENVIEW AVE 1	2,732	2011	5	3	$178,000	$65.15
14322270380000	2014 N DAYTON ST	3,165	1989	5	4	$206,838	$65.35
14333031550000	1937 N HOWE ST	3,040	1995	4	3	$200,001	$65.79
14322070520000	1048 W WEBSTER AVE	2,705	1991	3	2	$179,000	$66.17

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14322270080000	**2045 N FREMONT ST**	**2,880**	**2002**	**5**	**5**	**$191,977**	**$66.66**
14322270230000	2050 N DAYTON ST	2,730	2003	5	5	$182,045	$66.68
14321010310000	2320 N GREENVIEW AVE	2,696	2012	5	3	$181,001	$67.14
14321330200000	1247 W DICKENS AVE	2,968	1990	4	3	$200,001	$67.39
14321100150000	2215 N SOUTHPORT AVE 1ST	2,790	2015	4	3	$189,004	$67.74
14324080430000	1930 N FREMONT ST	3,015	2004	4	4	$212,500	$70.48
14321100080000	2231 N SOUTHPORT AVE	2,940	2012	4	3	$208,975	$71.08
14324260230000	1639 N DAYTON ST	3,028	2003	3	3	$220,000	$72.66
14333011150000	1904 N ORCHARD ST	3,276	1997	4	3	$249,077	$76.03
14333000560000	1912 N BURLING ST	2,760	1996	3	2	$231,001	$83.70
14324130190000	1829 N FREMONT ST	2,768	2007	5	3	$233,501	$84.36
14321260460000	2133 N LAKEWOOD AVE	3,207	1988	4	3	$283,001	$88.24

Median of all 51 comparables: $59.85 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 51 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.

14333031480000	14321010580000	14333031490000	14324150070000	14324220340000
14321260050000	14324260260000	14322130200000	14322220020000	14321130100000
14321020320000	14321260380000	14321240030000	14333090230000	14321030180000
14321020360000	14321270030000	14321020300000	14321040200000	14333130810000
14321090090000	14321090200000	14324120190000	14324220120000	14321240290000
14321090240000	14324120420000	14324100130000	14321020370000	14333000540000
14324120090000	14322070530000	14333130800000	14321100190000	14321110050000
14331070270000	14321080040000	14322270380000	14333031550000	14322070520000
14322270230000	14321010310000	14321330200000	14321100150000	14324080430000
14321100080000	14324260230000	14333011150000	14333000560000	14324130190000
14321260460000				

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.