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	14333000770000
Property address	1840 N BURLING 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

$240,000

21.9% of the current assessed value.

COMPARABLES IMPLY

$187,313

REDUCTION REQUESTED

$52,687

Estimated tax effect about $11,175 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 40 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 $62.27 per square foot. This home is assessed at $79.79 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,008 square feet gives $187,313. 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	3,008 square feet
Land area	3,144 square feet
Year built	1997
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$240,000
Assessed value per square foot	$79.79

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	154
3	Built within 15 years of this home	118
4	Same building type	51
5	Same construction quality grade	40

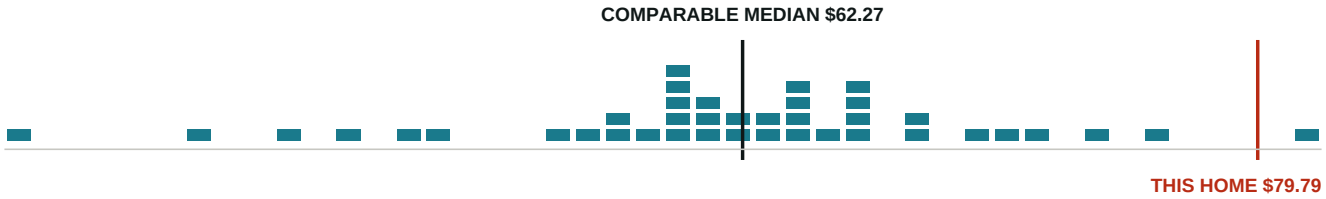
The comparable figure used is the median of all 40 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 40 properties 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	40
Lowest assessed	$37.17 per square foot
25th percentile	$59.12 per square foot
Median	$62.27 per square foot
75th percentile	$65.86 per square foot
Highest assessed	$81.96 per square foot
This home	$79.79 per square foot
Position	assessed above 39 of the 40 comparable properties, the 98th percentile



$37.17 per sq ft — 40 comparable properties by assessed value per square foot, one mark is one property — $81.96 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 40 comparables	$62.27
Building area of this home	3,008 sq ft
Median multiplied by building area	**$187,313**
Current total assessed value	$240,000
Difference, the reduction requested	**$52,687**

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 $52,687 in assessed value is worth roughly $11,175 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 40 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
14321090150000	2227 N JANSSEN AVE	3,040	1995	5	3	$113,001	$37.17
14324220040000	1725 N FREMONT ST	3,405	1987	5	3	$147,500	$43.32
14322260260000	2032 N FREMONT ST	2,880	1989	3	2	$133,916	$46.50
14324110630000	1846 N BISSELL ST	3,340	2009	5	2	$164,000	$49.10
14322150520000	2109 N SEMINARY AVE	3,330	1987	6	4	$170,001	$51.05
14333050270000	507 W ARMITAGE AVE	3,021	2000	4	3	$158,000	$52.30
14333190020000	1757 N CLEVELAND AVE	2,780	1999	4	1	$157,000	$56.47
14324160550000	1834 N MAUD AVE	3,425	2003	3	3	$194,000	$56.64
14321120110000	2215 N LAKEWOOD AVE	3,432	1999	5	3	$197,548	$57.56
14333140470000	1652 N ORCHARD ST 2ND	2,820	1983	4	2	$163,000	$57.80
14333000930000	744 W WILLOW ST	3,228	1997	4	2	$192,259	$59.56
14324150060000	1877 N MAUD AVE 1	3,188	1999	4	4	$189,900	$59.57
14321110140000	2217 N WAYNE AVE	3,080	1997	4	4	$184,200	$59.81
14321120350000	1246 W WEBSTER AVE	3,402	2007	4	4	$203,885	$59.93
14322260100000	2037 N BISSELL ST	3,360	2003	5	4	$202,001	$60.12
14333010410000	1843 N BURLING ST	3,186	1995	3	2	$192,500	$60.42
14324030130000	1951 N KENMORE AVE 203	3,090	1995	4	3	$187,559	$60.70
14333110370000	411 W WISCONSIN ST	3,179	2009	4	4	$194,500	$61.18
14324220170000	1726 N DAYTON ST HSE	3,348	2005	5	4	$205,229	$61.30
14333130430000	1664 N BURLING ST	3,410	1999	4	3	$212,000	$62.17
14321130140000	2225 N MAGNOLIA AVE	3,439	2002	4	3	$214,501	$62.37
14324150080000	1873 N MAUD AVE HSE	3,024	2004	3	3	$189,500	$62.67
14324130740000	1807 N FREMONT ST	2,798	2002	3	4	$177,278	$63.36
14324120310000	914 W WILLOW ST	2,780	2008	3	3	$177,174	$63.73
14324130250000	1815 N FREMONT ST	3,197	1986	5	4	$204,001	$63.81
14324130400000	1852 N DAYTON ST 2	3,256	2001	4	3	$208,001	$63.88
14324030680000	1860 N SHEFFIELD AVE	2,590	2011	4	2	$166,000	$64.09
14333090240000	1844 N CLEVELAND AVE	2,793	1985	4	4	$182,817	$65.46
14333080210000	1852 N MOHAWK ST	2,797	1998	4	2	$183,978	$65.78
14331250230000	2048 N BURLING ST	3,233	1995	3	2	$212,805	$65.82
14324120100000	1853 N BISSELL ST	3,062	2008	4	3	$202,000	$65.97
14333031680000	623 W ARMITAGE AVE	2,640	2005	4	4	$176,000	$66.67
14333110390000	1852 N SEDGWICK ST	2,920	2002	4	3	$198,927	$68.13
14324030330000	1932 N SHEFFIELD AVE	2,849	2006	5	4	$195,000	$68.45
14333020610000	1940 N HOWE ST	3,191	1990	4	5	$224,000	$70.20
14324130730000	1803 N FREMONT ST	2,775	2003	3	4	$199,000	$71.71
14333140220000	1651 N BURLING ST	2,673	1983	4	3	$193,023	$72.21
14333080420000	1800 N MOHAWK ST	3,030	2012	3	3	$226,068	$74.61
14322130280000	2142 N CLIFTON AVE	3,286	2008	5	3	$252,575	$76.86
14333000770000	**1840 N BURLING ST**	**3,008**	**1997**	**4**	**3**	**$240,000**	**$79.79**

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14322190430000	2100 N DAYTON ST	3,376	2006	5	5	$276,690	$81.96

Median of all 40 comparables: $62.27 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 40 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.

14321090150000	14324220040000	14322260260000	14324110630000	14322150520000
14333050270000	14333190020000	14324160550000	14321120110000	14333140470000
14333000930000	14324150060000	14321110140000	14321120350000	14322260100000
14333010410000	14324030130000	14333110370000	14324220170000	14333130430000
14321130140000	14324150080000	14324130740000	14324120310000	14324130250000
14324130400000	14324030680000	14333090240000	14333080210000	14331250230000
14324120100000	14333031680000	14333110390000	14324030330000	14333020610000
14324130730000	14333140220000	14333080420000	14322130280000	14322190430000

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.