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	17044310270000
Property address	100 W DELAWARE PL
Township	North Chicago (74)
Assessor neighborhood	74022
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$210,000

28.3% of the current assessed value.

COMPARABLES IMPLY

$150,492

REDUCTION REQUESTED

$59,508

Estimated tax effect about $12,622 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 31 other properties in assessor neighborhood 74022 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 $34.26 per square foot. This home is assessed at $47.80 per square foot, which is 40% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,393 square feet gives $150,492. 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	4,393 square feet
Land area	2,051 square feet
Year built	1991
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	Central A/C
Rooms	10
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$210,000
Assessed value per square foot	$47.80

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	165
2	Building area within 15% of this home	56
3	Built within 15 years of this home	47
4	Same building type	46
5	Same construction quality grade	31

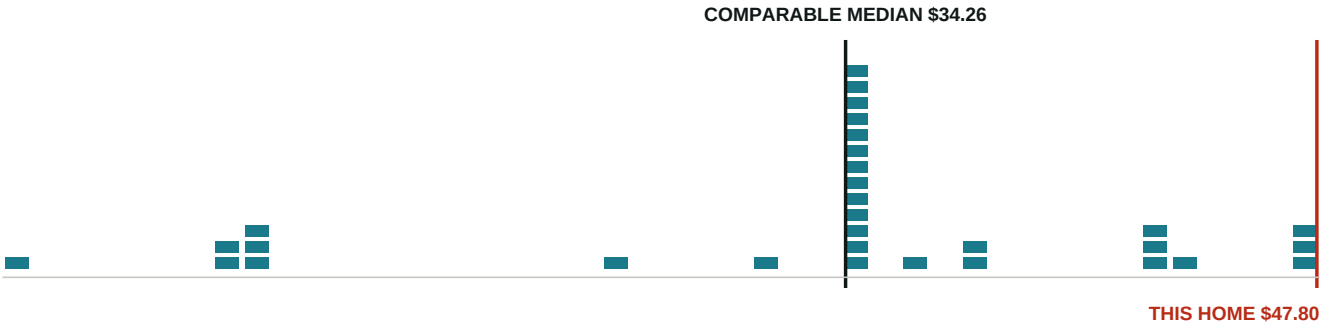
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$10.16 per square foot
25th percentile	$33.19 per square foot
Median	$34.26 per square foot
75th percentile	$37.87 per square foot
Highest assessed	$47.80 per square foot
This home	$47.80 per square foot
Position	assessed above 28 of the 31 comparable properties, the 90th percentile



$10.16 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $47.80 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$34.26
Building area of this home	4,393 sq ft
Median multiplied by building area	**$150,492**
Current total assessed value	$210,000
Difference, the reduction requested	**$59,508**

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 $59,508 in assessed value is worth roughly $12,622 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 31 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
17042170850000	1329 N SUTTON PL	3,824	1979	4	3	$38,851	$10.16
17044240270000	1000 N STATE ST	3,891	1976	9	3	$65,255	$16.77
17044240260000	1000 N STATE ST 1	3,891	1976	9	3	$65,332	$16.79
17044240430000	1000 N STATE ST 2	3,891	1976	9	3	$67,335	$17.31
17044240280000	1032 N STATE ST	3,891	1976	9	3	$67,413	$17.33
17044240310000	1000 N STATE ST	3,891	1976	9	3	$67,475	$17.34
17042171010000	1329 N SUTTON PL	3,824	1979	4	3	$107,493	$28.11
17044240330000	1000 N STATE ST 00008	3,891	1976	4	3	$125,000	$32.13
17042170900000	1302 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170980000	1303 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170910000	1300 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170960000	1307 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170810000	1337 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170820000	1335 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042171060000	1327 N SUTTON PL A46	3,824	1979	4	3	$131,000	$34.26
17042170970000	1305 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170800000	1339 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042171310000	1313 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170790000	1341 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170990000	1301 N CLARK ST	3,824	1979	4	3	$131,000	$34.26
17042171290000	1317 N SUTTON PL	3,824	1979	4	3	$131,000	$34.26
17042170780000	1343 N SUTTON PL	3,824	1979	4	3	$137,001	$35.83
17042171300000	1315 N SUTTON PL	3,824	1979	4	4	$144,000	$37.66
17042150660000	149 W SCHILLER ST	3,742	1988	4	2	$142,535	$38.09
17042170830000	1333 N SUTTON PL	4,832	1979	4	4	$209,000	$43.25
17042171220000	1311 N SUTTON PL	4,832	1983	4	4	$209,000	$43.25
17042170950000	1309 N SUTTON PL	4,832	1979	4	4	$209,000	$43.25
17042170840000	1331 N SUTTON PL	4,832	1979	4	4	$212,000	$43.87
17044310250000	108 W DELAWARE PL	4,393	1991	4	4	$210,000	$47.80
17044310240000	112 W DELAWARE PL	4,393	1991	4	4	$210,000	$47.80
17044310270000	**100 W DELAWARE PL**	**4,393**	**1991**	**4**	**4**	**$210,000**	**$47.80**
17044310260000	104 W DELAWARE PL	4,393	1991	4	4	$210,001	$47.80

Median of all 31 comparables: $34.26 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 74022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 31 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.

17042170850000	17044240270000	17044240260000	17044240430000	17044240280000
17044240310000	17042171010000	17044240330000	17042170900000	17042170980000
17042170910000	17042170960000	17042170810000	17042170820000	17042171060000
17042170970000	17042170800000	17042171310000	17042170790000	17042170990000
17042171290000	17042170780000	17042171300000	17042150660000	17042170830000
17042171220000	17042170950000	17042170840000	17044310250000	17044310240000
17044310260000				

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.