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	31011090100000
Property address	3028 FRESNO LN
Township	Rich (32)
Assessor neighborhood	32224
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$39,000	**$35,000**	**$4,000**

10.3% of the current assessed value.
Estimated tax effect about $848 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 102 other properties in assessor neighborhood 32224 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 $14.49 per square foot. This home is assessed at $16.15 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,415 square feet gives $35,000. 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	2,415 square feet
Land area	9,870 square feet
Year built	1987
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$16.15

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	180
2	Building area within 15% of this home	106
3	Built within 15 years of this home	106
4	Same building type	106
5	Same construction quality grade	102

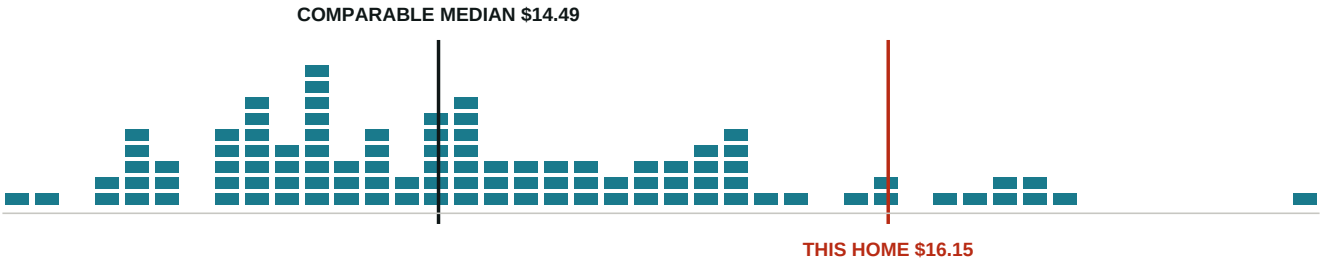
The comparable figure used is the median of all 102 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 102 properties 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	102
Lowest assessed	$12.89 per square foot
25th percentile	$13.94 per square foot
Median	$14.49 per square foot
75th percentile	$15.30 per square foot
Highest assessed	$17.74 per square foot
This home	$16.15 per square foot
Position	assessed above 92 of the 102 comparable properties, the 90th percentile



$12.89 per sq ft — 102 comparable properties by assessed value per square foot, one mark is one property — $17.74 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 102 comparables	$14.49
Building area of this home	2,415 sq ft
Median multiplied by building area	**$35,000**
Current total assessed value	$39,000
Difference, the reduction requested	**$4,000**

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 $4,000 in assessed value is worth roughly $848 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

102 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 102 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
31011160040000	3053 MATTHEW LN	2,569	1992	3	2	$34,001	$13.24
31011090060000	3052 FRESNO LN	2,535	1988	4	2	$34,000	$13.41
31022020200000	3228 KNOLLWOOD LN	2,367	1979	3	2	$32,000	$13.52
31022020170000	3246 KNOLLWOOD LN	2,342	1980	4	2	$32,000	$13.66
31022020130000	3314 KNOLLWOOD LN	2,413	1979	3	2	$33,000	$13.68
31011120090000	3003 HEDGEROW LN	2,541	1982	5	2	$35,000	$13.77
31011100140000	3037 FRESNO LN	2,535	1987	4	2	$35,000	$13.81
31022020220000	3216 KNOLLWOOD LN	2,317	1979	3	2	$32,000	$13.81
31022020180000	3240 KNOLLWOOD LN	2,317	1979	4	2	$32,000	$13.81
31011120120000	18544 SACRAMENTO AVE	2,460	1984	4	2	$34,000	$13.82
31011110130000	3118 REDWOOD LANE	2,453	1987	4	2	$34,000	$13.86
31022030430000	3311 KNOLLWOOD LN	2,377	1980	3	2	$33,000	$13.88
31022030330000	3209 KNOLLWOOD LN	2,368	1980	3	2	$33,000	$13.94
31022030370000	3233 KNOLLWOOD LN	2,367	1979	3	2	$33,000	$13.94
31011140010000	3142 MONTEREY DR	2,432	1987	4	2	$34,000	$13.98
31011160150000	18334 ROBIN LN	2,490	1989	4	2	$35,001	$14.06
31011100130000	3043 FRESNO LN	2,415	1987	4	2	$34,000	$14.08
31011120070000	3015 HEDGEROW LN	2,415	1986	4	2	$34,000	$14.08
31011090070000	3046 FRESNO LN	2,415	1987	4	2	$34,000	$14.08
31011160140000	18330 ROBIN LN	2,485	1989	4	2	$35,000	$14.08
31011160200000	3030 ELLIOT LN	2,556	1990	4	2	$36,000	$14.08
31011160100000	3029 MATTHEW LN	2,480	1989	4	2	$35,000	$14.11
31022030450000	3325 KNOLLWOOD LN	2,389	1982	4	2	$34,000	$14.23
31022030420000	3307 KNOLLWOOD LN	2,317	1979	3	2	$33,000	$14.24
31011100190000	3007 FRESNO LN	2,415	1987	4	2	$35,000	$14.49
31011090080000	3040 FRESNO LN	2,415	1988	4	2	$35,000	$14.49
31011100170000	3019 FRESNO LN	2,415	1987	4	2	$35,000	$14.49
31011120110000	18550 SACRAMENTO AVE	2,415	1983	4	2	$35,000	$14.49
31011090170000	3031 ELLIOT LN	2,473	1991	5	2	$36,000	$14.56
31022030470000	3337 KNOLLWOOD LN	2,402	1983	4	2	$35,000	$14.57
31022020150000	3302 KNOLLWOOD LN	2,263	1980	4	2	$33,000	$14.58
31022030410000	3301 KNOLLWOOD LN	2,263	1980	4	2	$33,000	$14.58
31011160110000	3025 MATTHEW LN	2,465	1991	4	2	$36,000	$14.60
31022020080000	3344 KNOLLWOOD LN	2,326	1983	4	2	$34,000	$14.62
31011090160000	3035 ELLIOT LN	2,459	1992	4	2	$36,000	$14.64
31011130050000		2,524	1987	4	2	$37,000	$14.66
31011100180000		2,305	1987	4	2	$34,000	$14.75
31011090090000		2,305	1987	4	2	$34,000	$14.75
31011160250000		2,500	2000	4	2	$37,000	$14.80
31011170060000		2,549	1992	4	2	$38,000	$14.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31011090250000		2,342	1990	4	2	$35,000	$14.94
31011140070000		2,339	1990	4	2	$35,000	$14.96
31022030390000		2,263	1979	4	2	$34,000	$15.02
31011110150000		2,387	1989	5	2	$36,000	$15.08
31022030640000		2,502	1988	4	2	$38,001	$15.19
31011170020000		2,557	1993	4	3	$39,000	$15.25
31011120220000		2,339	1987	4	2	$36,000	$15.39
31011180020000		2,456	1993	4	2	$38,000	$15.47
31011120250000		2,325	1989	4	2	$36,000	$15.48
31011180030000		2,581	2001	4	2	$40,000	$15.50
31011160130000		2,384	1993	4	2	$37,000	$15.52
31011130080000		2,509	1991	4	2	$39,000	$15.54
31011180010000		2,316	1995	4	2	$36,000	$15.54
31011090140000		2,249	1992	4	2	$35,000	$15.56
31011130040000		2,305	1987	4	2	$36,000	$15.62
31011180040000		2,459	2001	4	2	$39,000	$15.86
31011090100000	**3028 FRESNO LN**	**2,415**	**1987**	**4**	**2**	**$39,000**	**$16.15**
31022030590000		2,449	1988	4	2	$40,001	$16.33
31011110180000		2,249	1989	4	2	$37,001	$16.45
31011090260000		2,396	1996	4	2	$40,001	$16.69
31011180060000		2,496	2002	4	2	$42,000	$16.83

Median of all 102 comparables: $14.49 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32224, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 102 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.

31022020160000	31022020100000	31011160040000	31011120080000	31011110110000
31022030510000	31022030340000	31011100120000	31011090060000	31022020210000
31022020200000	31022030460000	31022020170000	31022020130000	31011120240000
31011140050000	31011140030000	31011120090000	31011100140000	31022020220000
31022020180000	31011120120000	31011090150000	31011110130000	31022030430000
31022030330000	31022030370000	31011140010000	31011160150000	31011130020000
31011120180000	31011130090000	31011100130000	31011120070000	31011090070000
31011160200000	31011160140000	31011160100000	31011160160000	31011170050000
31011090270000	31022030450000	31022030420000	31011130010000	31011090210000
31011170030000	31011090320000	31011100030000	31011170070000	31011100190000
31011090080000	31011100170000	31011120110000	31011090170000	31022030470000
31022020150000	31022030410000	31011160110000	31022020080000	31011090160000
31011130050000	31011100180000	31011090090000	31011100150000	31011160250000
31011100020000	31011170060000	31011090250000	31011140070000	31011170010000
31022030390000	31011110150000	31022030640000	31022020110000	31011170020000
31011180070000	31011160080000	31011110040000	31011100060000	31011120220000
31011180020000	31011120250000	31011180030000	31011160130000	31011120190000
31011130080000	31011180010000	31011090140000	31011130040000	31011160260000
31011180040000	31011110090000	31022030320000	31011130070000	31022030590000
31011110180000	31022030490000	31011140120000	31011090260000	31011110140000
31011180060000	31011100110000			

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.