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	31022041050000
Property address	3531 GOLFVIEW DR
Township	Rich (32)
Assessor neighborhood	32040
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$24,000

23.3% of the current assessed value.

COMPARABLES IMPLY

$18,407

Estimated tax effect about $1,186 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,593

SECTION 1

The argument in one paragraph

The Assessor values 106 other properties in assessor neighborhood 32040 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 $11.08 per square foot. This home is assessed at $14.45 per square foot, which is 30% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,661 square feet gives $18,407. 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	1,661 square feet
Land area	3,895 square feet
Year built	1972
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$24,000
Assessed value per square foot	$14.45

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	153
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	106

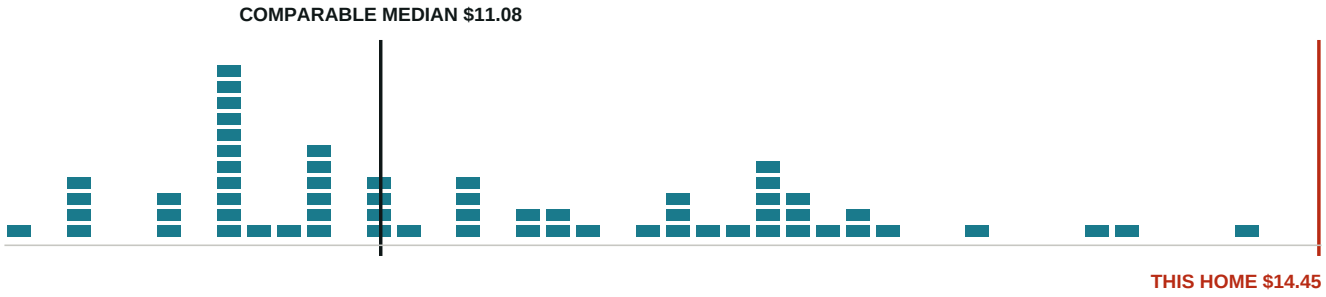
The comparable figure used is the median of all 106 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 106 properties 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	106
Lowest assessed	$9.73 per square foot
25th percentile	$10.56 per square foot
Median	$11.08 per square foot
75th percentile	$12.21 per square foot
Highest assessed	$14.19 per square foot
This home	$14.45 per square foot
Position	assessed above 106 of the 106 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 106 comparables	$11.08
Building area of this home	1,661 sq ft
Median multiplied by building area	**$18,407**
Current total assessed value	$24,000
Difference, the reduction requested	**$5,593**

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 $5,593 in assessed value is worth roughly $1,186 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

106 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 106 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
31022050270000	18577 MEADOW LN	1,848	1975	4	2	$19,000	$10.28
31022050720000	18545 MEADOW LN	1,848	1975	3	2	$19,000	$10.28
31022050730000	18549 MEADOW LN	1,848	1975	3	2	$19,000	$10.28
31022050310000	18569 MEADOW LN	1,848	1977	3	2	$19,001	$10.28
31022050460000	18558 MEADOW LN	1,781	1975	3	2	$19,000	$10.67
31022040760000	3447 GOLFVIEW DR	1,584	1976	3	1	$17,000	$10.73
31022050330000	18565 MEADOW LN	1,848	1975	3	2	$20,000	$10.82
31022050220000	18590 MEADOW LN	1,848	1975	4	2	$20,000	$10.82
31022050350000	18561 MEADOW LN	1,848	1975	3	2	$20,000	$10.82
31022050380000	18555 MEADOW LN	1,848	1975	3	2	$20,000	$10.82
31022050630000	18525 MEADOW LN	1,848	1975	3	2	$20,000	$10.82
31022050670000	18533 MEADOW LN	1,848	1975	3	1	$20,000	$10.82
31022050690000	18537 MEADOW LN	1,848	1975	3	2	$20,000	$10.82
31022050340000	18563 MEADOW LN	1,848	1975	3	2	$20,001	$10.82
31022041560000	18608 GOLFVIEW DR	1,845	1977	3	2	$20,000	$10.84
31022041680000	18627 GOLFVIEW DR	1,840	1977	3	2	$20,001	$10.87
31022040980000	3505 GOLFVIEW DR	1,792	1972	3	2	$20,000	$11.16
31022041470000	18671 GOLFVIEW DR	1,760	1976	3	2	$20,000	$11.36
31022041520000	18620 GOLFVIEW DR	1,840	1977	3	2	$21,000	$11.41
31022041570000	18606 GOLFVIEW DR	1,840	1977	3	2	$21,000	$11.41
31022041600000		1,840	1977	3	2	$21,000	$11.41
31022050470000		1,489	1975	3	1	$17,000	$11.42
31022041640000		1,488	1978	3	1	$17,000	$11.42
31022040940000		1,661	1972	3	2	$19,000	$11.44
31022040010000		1,729	1973	4	2	$20,000	$11.57
31022041040000		1,792	1972	3	2	$21,000	$11.72
31022041090000		1,792	1972	3	2	$21,000	$11.72
31022040040000		1,785	1974	4	2	$21,000	$11.76
31022041280000		1,600	1974	3	2	$19,000	$11.88
31022041270000		1,600	1974	3	2	$19,000	$11.88
31022041870000		1,829	1978	4	2	$22,000	$12.03
31022050660000		1,815	1975	3	1	$22,000	$12.12
31022041070000		1,480	1974	3	2	$18,000	$12.16
31022041730000		1,643	1977	3	2	$20,000	$12.17
31022041700000		1,643	1977	3	2	$20,000	$12.17
31022041490000		1,800	1976	4	2	$22,000	$12.22
31022041630000		1,533	1977	3	2	$19,000	$12.39
31022041670000		1,525	1977	3	3	$19,000	$12.46
31022040960000		1,600	1974	3	2	$20,000	$12.50
31022041030000		1,600	1974	3	2	$20,000	$12.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31022040730000		1,600	1974	3	2	$20,000	$12.50
31022040720000		1,600	1974	3	2	$20,000	$12.50
31022040740000		1,600	1976	3	2	$20,000	$12.50
31022041230000		1,600	1974	3	2	$20,000	$12.50
31022041720000		1,760	1977	4	2	$22,000	$12.50
31022041220000		1,600	1974	3	2	$20,001	$12.50
31022041080000		1,592	1972	3	2	$20,000	$12.56
31022040990000		1,592	1972	3	2	$20,000	$12.56
31022041180000		1,592	1972	3	2	$20,000	$12.56
31022040030000		1,588	1973	3	2	$20,000	$12.59
31022040910000		1,588	1972	3	2	$20,001	$12.60
31022040890000		1,574	1976	3	2	$20,000	$12.71
31022041690000		1,488	1978	3	1	$19,000	$12.77
31022040950000		1,488	1972	3	2	$19,000	$12.77
31022041760000		1,643	1977	3	3	$21,000	$12.78
31022040880000		1,550	1976	3	2	$20,000	$12.90
31022041890000		1,533	1977	3	2	$21,000	$13.70
31022041880000		1,533	1977	3	2	$21,000	$13.70
31022041840000		1,533	1977	3	2	$21,001	$13.70
31022041140000		1,480	1974	3	3	$21,000	$14.19
31022041050000	**3531 GOLFVIEW DR**	**1,661**	**1972**	**3**	**2**	**$24,000**	**$14.45**

Median of all 106 comparables: $11.08 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 106 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.

31022050480000	31022050600000	31022050680000	31022050650000	31022050590000
31022050300000	31022050620000	31022050510000	31022050240000	31022050270000
31022050720000	31022050730000	31022050310000	31022050580000	31022050560000
31022050610000	31022050210000	31022050570000	31022050370000	31022050400000
31022050320000	31022050390000	31022050360000	31022041740000	31022041190000
31022041020000	31022050490000	31022050530000	31022050710000	31022050700000
31022050520000	31022050540000	31022050550000	31022050290000	31022050500000
31022050460000	31022040760000	31022050260000	31022050230000	31022050330000
31022050220000	31022050350000	31022050380000	31022050630000	31022050670000
31022050690000	31022050340000	31022041560000	31022041680000	31022050250000
31022050280000	31022040710000	31022041110000	31022041200000	31022041260000
31022041160000	31022040980000	31022041470000	31022041520000	31022041570000
31022041600000	31022050470000	31022041640000	31022040940000	31022040010000
31022041770000	31022041710000	31022041380000	31022041040000	31022041090000
31022040040000	31022041280000	31022041270000	31022041870000	31022041860000
31022050660000	31022041070000	31022041730000	31022041700000	31022041490000
31022041630000	31022041670000	31022040960000	31022041130000	31022041720000
31022041030000	31022040730000	31022040720000	31022040740000	31022041230000
31022041220000	31022041080000	31022040990000	31022041180000	31022040030000
31022040910000	31022040890000	31022041690000	31022040950000	31022041760000
31022040880000	31022041210000	31022041890000	31022041880000	31022041840000
31022041140000				

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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