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	31172070130000
Property address	49 PHEASANT RD
Township	Rich (32)
Assessor neighborhood	32175
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,000	**$20,941**	**$9,059**

30.2% of the current assessed value.
Estimated tax effect about $1,921 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 183 other properties in assessor neighborhood 32175 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 $12.95 per square foot. This home is assessed at $18.55 per square foot, which is 43% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,617 square feet gives $20,941. 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	1,617 square feet
Land area	8,906 square feet
Year built	1976
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Slab
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$30,000
Assessed value per square foot	$18.55

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	274
2	Building area within 15% of this home	183
3	Built within 15 years of this home	183
4	Same building type	183
5	Same construction quality grade	183

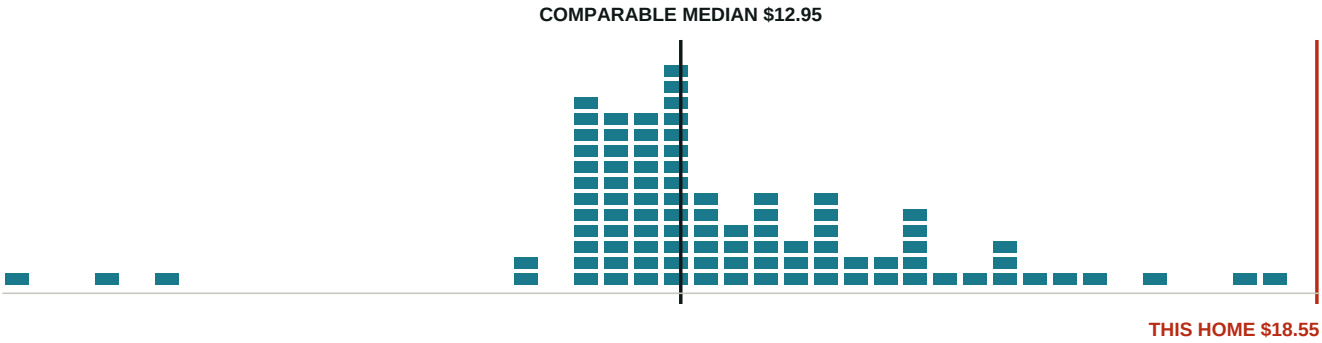
The comparable figure used is the median of all 183 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 183 properties 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	183
Lowest assessed	$7.00 per square foot
25th percentile	$12.39 per square foot
Median	$12.95 per square foot
75th percentile	$13.91 per square foot
Highest assessed	$18.11 per square foot
This home	$18.55 per square foot
Position	assessed above 183 of the 183 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 183 comparables	$12.95
Building area of this home	1,617 sq ft
Median multiplied by building area	**$20,941**
Current total assessed value	$30,000
Difference, the reduction requested	**$9,059**

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 $9,059 in assessed value is worth roughly $1,921 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

183 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 183 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
31172150430000	5802 WOODGATE DR	1,593	1985	3	1	$12,574	$7.89
31172150110000	5802 WOODGATE DR	1,593	1985	3	1	$13,425	$8.43
31172080200000	145 ORIOLE RD HSE	1,730	1975	3	2	$21,000	$12.14
31172070340000	228 ORIOLE RD	1,730	1975	3	1	$21,000	$12.14
31172060160000	29 OAKVIEW RD	1,730	1976	3	1	$21,000	$12.14
31172070420000	136 ORIOLE RD	1,730	1976	3	1	$21,001	$12.14
31171020260000	8 WEDGEWOOD RD	1,710	1981	3	1	$21,001	$12.28
31171070020000	54 PHEASANT RD	1,709	1976	3	1	$21,000	$12.29
31172070030000	56 ORIOLE RD	1,685	1976	3	1	$21,001	$12.46
31172090100000	140 HUNTINGWOOD RD	1,676	1975	3	1	$21,000	$12.53
31172140260000	5837 ALLEMONG DR	1,591	1973	4	1	$20,000	$12.57
31172070390000		1,730	1975	3	2	$22,000	$12.72
31172070150000		1,649	1976	3	1	$21,000	$12.73
31172090110000		1,718	1975	4	1	$22,000	$12.81
31171050200000		1,716	1977	3	1	$22,000	$12.82
31171050070000		1,709	1979	4	2	$22,000	$12.87
31171040090000		1,540	1974	3	1	$20,000	$12.99
31172080110000		1,596	1977	3	2	$21,000	$13.16
31171050240000		1,591	1979	3	1	$21,000	$13.20
31172160310000		1,554	1975	3	1	$21,000	$13.51
31172160330000		1,554	1976	3	1	$21,000	$13.51
31172160280000		1,554	1975	3	1	$21,001	$13.51
31171070360000		1,619	1978	4	2	$22,000	$13.59
31172040250000		1,687	1985	3	1	$23,000	$13.63
31172040350000		1,687	1985	3	2	$23,000	$13.63
31171030020000		1,540	1977	3	2	$21,001	$13.64
31171100110000		1,599	1978	4	2	$22,000	$13.76
31171040060000		1,591	1979	3	1	$22,000	$13.83
31171040030000		1,591	1979	3	1	$22,001	$13.83
31171070420000		1,728	1978	3	2	$24,001	$13.89
31172090410000		1,652	1975	3	3	$23,000	$13.92
31171050520000		1,697	1986	3	1	$24,000	$14.14
31171050400000		1,697	1986	3	1	$24,000	$14.14
31172160340000		1,554	1975	3	1	$22,000	$14.16
31172160270000		1,554	1975	3	1	$22,000	$14.16
31172160250000		1,554	1975	3	1	$22,001	$14.16
31172160230000		1,554	1975	3	1	$22,001	$14.16
31171070410000		1,619	1978	4	2	$23,000	$14.21
31172040270000		1,687	1985	3	2	$24,000	$14.23
31171060160000		1,680	1986	3	2	$24,000	$14.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31171100090000		1,599	1979	4	2	$23,000	$14.38
31172040310000		1,593	1984	3	1	$23,000	$14.44
31172150090000		1,593	1985	3	1	$23,000	$14.44
31171050320000		1,687	1985	3	2	$25,000	$14.82
31171060070000		1,687	1985	4	2	$25,001	$14.82
31172040300000		1,687	1986	3	2	$25,001	$14.82
31172150420000		1,670	1989	3	2	$25,000	$14.97
31171100040000		1,667	1987	3	2	$25,000	$15.00
31171100010000		1,599	1987	3	2	$24,000	$15.01
31171050350000		1,665	1986	4	1	$25,000	$15.02
31172110020000		1,598	1975	3	2	$24,000	$15.02
31171060190000		1,529	1986	3	1	$23,000	$15.04
31171020100000		1,617	1981	4	3	$25,000	$15.46
31171070350000		1,709	1978	3	2	$27,000	$15.80
31171070250000		1,579	1986	3	2	$25,001	$15.83
31171060060000		1,687	1986	4	3	$27,000	$16.00
31172150160000		1,593	1985	3	2	$26,000	$16.32
31172130040000		1,617	1975	4	3	$27,000	$16.70
31172070590000		1,617	1978	4	3	$29,000	$17.93
31172150220000		1,601	1985	3	2	$29,000	$18.11
31172070130000	**49 PHEASANT RD**	**1,617**	**1976**	**4**	**3**	**$30,000**	**$18.55**

Median of all 183 comparables: $12.95 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32175, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 183 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.

31171070140000	31171070130000	31172150430000	31172150110000	31172100070000
31172110050000	31171040210000	31172100470000	31172060080000	31172030010000
31172060240000	31172110150000	31172110360000	31172160040000	31172100030000
31172100350000	31172100120000	31172110060000	31172110130000	31172100100000
31172100180000	31172110110000	31172110330000	31172090210000	31172080200000
31172070340000	31172060160000	31172070420000	31171050030000	31171070080000
31172080120000	31172050140000	31171070220000	31171020260000	31171070020000
31172080220000	31172040120000	31172080080000	31172080310000	31172090280000
31172070330000	31172090380000	31172070020000	31172060180000	31172060150000
31172090180000	31172070050000	31172050010000	31171040040000	31172070030000
31172050070000	31172080250000	31171050090000	31171070090000	31172090100000
31171080020000	31172050160000	31172090070000	31172140260000	31172030020000
31171020090000	31171020150000	31171020110000	31171040120000	31172070390000
31172050020000	31172080340000	31172080170000	31172090340000	31172090190000
31172060140000	31172060210000	31172070100000	31172070150000	31172090110000
31172040070000	31171050200000	31172060020000	31172040030000	31171050070000
31172020040000	31172040210000	31172020070000	31172040190000	31172030120000
31172020140000	31171040010000	31172070450000	31172080380000	31172050120000
31172070170000	31172070370000	31172060200000	31172080020000	31172070110000
31172090140000	31172090360000	31172060220000	31171040090000	31171070240000
31172040090000	31171050060000	31171050010000	31171070110000	31171050120000
31171050530000	31172080110000	31172040160000	31171050240000	31172060170000
31172090130000	31172080230000	31172080010000	31171060010000	31171050140000
31171060050000	31171070180000	31172160310000	31172160330000	31172080030000
31172160280000	31171020010000	31171020220000	31171070360000	31172030080000
31172020020000	31172040250000	31172040350000	31171030020000	31171070190000
31172080280000	31172070320000	31171100110000	31171040060000	31171040030000
31172160140000	31171070420000	31172090410000	31171050520000	31171050400000
31171050160000	31172160340000	31172160270000	31172160250000	31172160230000
31171070410000	31172040270000	31171070150000	31171070260000	31171060160000
31171100090000	31172110030000	31172040310000	31172150090000	31171050320000
31171060070000	31172040300000	31171070210000	31172150420000	31172110310000
31171100040000	31171100010000	31171050350000	31172110020000	31172080360000
31171060190000	31172160190000	31171020180000	31171020170000	31171020100000
31172150350000	31172070180000	31171050110000	31172070430000	31171070350000
31171070250000	31172090420000	31171060060000	31172150160000	31172130040000
31172040230000	31172070590000	31172150220000		

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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