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	31283010150000
Property address	22036 SCOTT DR
Township	Rich (32)
Assessor neighborhood	32181
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$29,000

20.9% of the current assessed value.

COMPARABLES IMPLY

$22,925

Estimated tax effect about $1,289 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,075

SECTION 1

The argument in one paragraph

The Assessor values 165 other properties in assessor neighborhood 32181 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 $14.85 per square foot. This home is assessed at $18.78 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,544 square feet gives $22,925. 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	1,544 square feet
Land area	12,350 square feet
Year built	1985
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$18.78

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	587
2	Building area within 15% of this home	168
3	Built within 15 years of this home	165
4	Same building type	165
5	Same construction quality grade	165

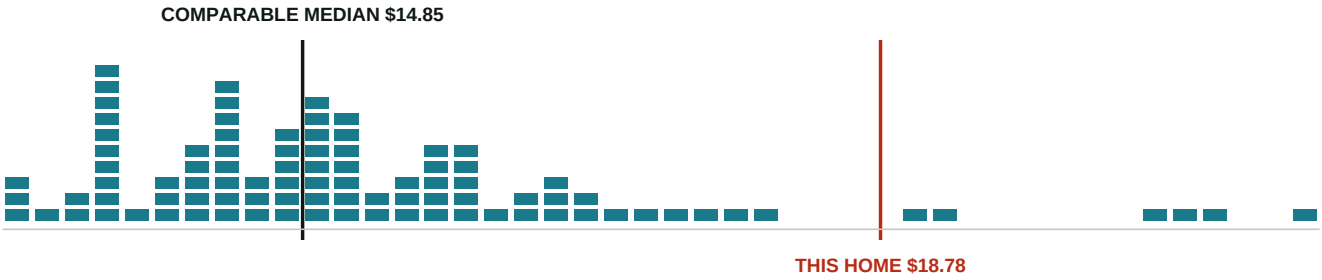
The comparable figure used is the median of all 165 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 165 properties 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	165
Lowest assessed	$12.80 per square foot
25th percentile	$14.09 per square foot
Median	$14.85 per square foot
75th percentile	$15.68 per square foot
Highest assessed	$21.77 per square foot
This home	$18.78 per square foot
Position	assessed above 158 of the 165 comparable properties, the 96th percentile



$12.80 per sq ft — 165 comparable properties by assessed value per square foot, one mark is 2 properties — $21.77 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 165 comparables	$14.85
Building area of this home	1,544 sq ft
Median multiplied by building area	**$22,925**
Current total assessed value	$29,000
Difference, the reduction requested	**$6,075**

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 $6,075 in assessed value is worth roughly $1,289 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

165 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 165 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
31334030310000	22745 EAST DR	1,562	1972	3	1	$20,000	$12.80
31332080080000	5134 ARQUILLA DR	1,560	1976	3	1	$20,000	$12.82
31332040020000	22621 LAKESHORE DR	1,620	1971	3	2	$21,000	$12.96
31332050510000	22601 MISSION DR	1,611	1971	4	1	$21,000	$13.04
31332050470000	22541 MISSION DR	1,600	1970	3	1	$21,000	$13.12
31332070070000	5057 IMPERIAL DR	1,659	1975	3	2	$22,001	$13.26
31334040290000	22901 VALLEY DR	1,577	1972	3	2	$21,001	$13.32
31332050460000	22535 MISSION DR	1,501	1971	3	1	$20,000	$13.32
31334060170000	22904 VALLEY DR	1,489	1972	3	1	$20,000	$13.43
31334040230000	22829 REDWOOD DR	1,489	1972	3	1	$20,000	$13.43
31331030410000	22441 IMPERIAL DR	1,561	1974	3	2	$21,000	$13.45
31332080060000	5122 ARQUILLA DR	1,560	1976	3	1	$21,000	$13.46
31331060120000	5238 ARQUILLA DR	1,560	1978	3	1	$21,000	$13.46
31332050580000	22649 MISSION DR	1,620	1970	3	2	$22,000	$13.58
31332040060000	22559 LAKESHORE DR	1,620	1971	4	2	$22,000	$13.58
31334040370000	22955 VALLEY DR	1,466	1972	3	1	$20,000	$13.64
31332040340000	4912 MISSION DR	1,501	1971	4	2	$21,000	$13.99
31332050090000	4850 IMPERIAL DR	1,501	1971	3	2	$21,000	$13.99
31332040110000	22521 LAKESHORE DR	1,501	1974	3	2	$21,000	$13.99
31332030250000	22604 LAKESHORE DR	1,501	1971	3	2	$21,000	$13.99
31334040220000	22823 REDWOOD DR	1,427	1973	3	1	$20,001	$14.02
31283020240000	22214 CHERIE CT	1,497	1980	3	1	$21,001	$14.03
31331040280000	5223 ARQUILLA DR	1,565	1976	3	2	$22,000	$14.06
31331040330000	5259 ARQUILLA DR	1,565	1976	3	2	$22,000	$14.06
31331030390000	22455 IMPERIAL DR	1,561	1974	3	2	$22,000	$14.09
31331030370000	22503 IMPERIAL DR	1,561	1974	3	2	$22,000	$14.09
31334040260000	22847 REDWOOD DR	1,489	1972	4	2	$21,001	$14.10
31334080060000	23035 EAST DR	1,558	1974	3	2	$22,001	$14.12
31334090250000	22862 LAKESHORE DR	1,486	1974	4	1	$21,000	$14.13
31334080210000	4815 BRUCE DR	1,485	1973	3	2	$21,000	$14.14
31332140230000	4952 ARQUILLA DR	1,478	1987	3	1	$21,001	$14.21
31332040200000	22520 MISSION DR HSE	1,474	1970	3	2	$21,000	$14.25
31332060130000	22642 AMY DR	1,543	1975	3	2	$22,000	$14.26
31331040100000	22621 IMPERIAL DR	1,535	1975	3	1	$22,000	$14.33
31332040280000		1,532	1971	3	1	$22,001	$14.36
31331030110000		1,462	1975	3	1	$21,000	$14.36
31332120200000		1,669	1990	3	2	$24,001	$14.38
31331010380000		1,529	1978	3	2	$22,000	$14.39
31334090160000		1,515	1973	3	2	$22,001	$14.52
31332030130000		1,436	1971	3	2	$21,001	$14.62

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31332040040000		1,501	1971	4	2	$22,000	$14.66
31332050560000		1,501	1971	3	2	$22,001	$14.66
31334060020000		1,498	1972	3	2	$22,001	$14.69
31331040090000		1,565	1975	3	2	$23,001	$14.70
31334060130000		1,489	1972	4	2	$22,000	$14.78
31334060110000		1,489	1972	3	2	$22,001	$14.78
31334090060000		1,420	1975	3	2	$21,001	$14.79
31332050140000		1,620	1971	3	2	$24,000	$14.81
31334050210000		1,416	1972	4	1	$21,000	$14.83
31331060160000		1,414	1977	3	1	$21,000	$14.85
31331050120000		1,480	1976	4	1	$22,001	$14.87
31331030400000		1,476	1974	4	1	$22,000	$14.91
31332140220000		1,606	1987	3	2	$24,001	$14.94
31331050040000		1,643	1999	4	2	$25,000	$15.22
31332040220000		1,620	1970	3	2	$25,001	$15.43
31332140270000		1,478	1987	3	2	$23,000	$15.56
31334040340000		1,531	1972	4	2	$24,000	$15.68
31332050310000		1,501	1972	3	2	$24,000	$15.99
31332140210000		1,478	1987	3	2	$26,001	$17.59
31332120140000		1,567	1990	3	2	$28,001	$17.87
31283010150000	**22036 SCOTT DR**	**1,544**	**1985**	**4**	**3**	**$29,000**	**$18.78**

Median of all 165 comparables: $14.85 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32181, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 165 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.

31334030310000	31332080080000	31332050190000	31332040270000	31332040020000
31334040240000	31332050510000	31332050470000	31332070070000	31334040290000
31332050460000	31332040170000	31332050450000	31332030190000	31332030170000
31334060170000	31334040230000	31331030410000	31332080060000	31331060120000
31334030060000	31334030110000	31332050070000	31334030090000	31334030020000
31334030030000	31332040260000	31332040320000	31332060080000	31332050580000
31332040060000	31334040370000	31332040340000	31332050090000	31332040110000
31332030250000	31334040220000	31283020240000	31331040280000	31331040330000
31331030390000	31331030370000	31334040260000	31334080060000	31334090250000
31334080210000	31332140230000	31332040200000	31334070090000	31334070060000
31332060130000	31331010180000	31332080230000	31331060250000	31331010250000
31332080150000	31331050180000	31331020150000	31332080210000	31331040100000
31334080130000	31332040280000	31331030110000	31332120200000	31331010380000
31334080010000	31332060170000	31331010260000	31334090160000	31332030130000
31332040040000	31332050560000	31334060020000	31331040090000	31334060130000
31334060110000	31334090060000	31332120160000	31331040180000	31332050140000
31334050210000	31332070160000	31332070150000	31331060160000	31334070070000
31334070240000	31331050120000	31331020560000	31332070130000	31331030400000
31332140220000	31334060160000	31331010170000	31334060210000	31331060230000
31331020090000	31334080180000	31334090030000	31332080110000	31334080170000
31334060350000	31334060410000	31334060310000	31334020030000	31334060370000
31331050040000	31331020310000	31331050200000	31331010080000	31331050250000
31331050280000	31331040140000	31332030080000	31332040220000	31332140270000
31284020130000	31334070210000	31334070230000	31334070080000	31334080080000
31334090320000	31334040340000	31334070130000	31334070170000	31331020040000
31334060150000	31283010240000	31283020090000	31334060250000	31334090350000
31331050070000	31332040050000	31334060490000	31334060290000	31334060340000
31331050230000	31332050310000	31332030200000	31283010090000	31332140190000
31283010130000	31332060390000	31332070080000	31334060440000	31334060230000
31332120090000	31334060380000	31332030570000	31283010070000	31332030490000
31284030060000	31332030380000	31332080240000	31331030150000	31332120130000
31332140210000	31332120140000	31332030360000	31332120210000	31283020260000
31331020620000	31332140040000	31334070430000	31334090090000	31331050270000

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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