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	31331020620000
Property address	5228 IMPERIAL DR
Township	Rich (32)
Assessor neighborhood	32181
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$26,000

15.1% of the current assessed value.

COMPARABLES IMPLY

$22,082

REDUCTION REQUESTED

$3,918

Estimated tax effect about $831 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 120 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 $16.37 per square foot. This home is assessed at $19.27 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,349 square feet gives $22,082. 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	1,349 square feet
Land area	15,040 square feet
Year built	1992
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$26,000
Assessed value per square foot	$19.27

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	414
3	Built within 15 years of this home	120
4	Same building type	120
5	Same construction quality grade	120

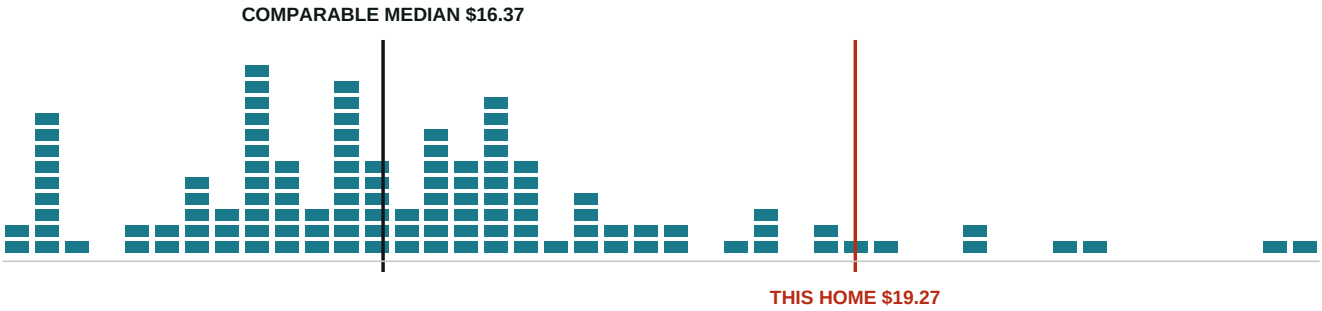
The comparable figure used is the median of all 120 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 120 properties 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	120
Lowest assessed	$14.03 per square foot
25th percentile	$15.62 per square foot
Median	$16.37 per square foot
75th percentile	$17.17 per square foot
Highest assessed	$22.13 per square foot
This home	$19.27 per square foot
Position	assessed above 113 of the 120 comparable properties, the 94th percentile



$14.03 per sq ft — 120 comparable properties by assessed value per square foot, one mark is one property — $22.13 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 120 comparables	$16.37
Building area of this home	1,349 sq ft
Median multiplied by building area	**$22,082**
Current total assessed value	$26,000
Difference, the reduction requested	**$3,918**

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 $3,918 in assessed value is worth roughly $831 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

120 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 120 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
31331010180000	22515 RIVERSIDE DR	1,400	1978	3	1	$20,000	$14.29
31332080230000	5155 RIVERSIDE DR	1,400	1978	3	1	$20,000	$14.29
31331060250000	5203 RIVERSIDE DR	1,400	1979	3	1	$20,000	$14.29
31331010250000	5212 RIVERSIDE DR	1,400	1978	3	1	$20,000	$14.29
31332080150000	5119 RIVERSIDE DR	1,400	1978	3	1	$20,000	$14.29
31331050180000	22510 RIVERSIDE DR	1,400	1980	3	1	$20,000	$14.29
31331020150000	5348 IMPERIAL DR	1,400	1978	3	1	$20,001	$14.29
31332080210000	5147 RIVERSIDE DR	1,400	1978	3	1	$20,001	$14.29
31331010260000	5206 RIVERSIDE DR	1,378	1978	3	2	$20,000	$14.51
31331060160000	5210 ARQUILLA DR	1,414	1977	3	1	$21,000	$14.85
31332070130000	5153 IMPERIAL DR	1,344	1977	3	1	$20,001	$14.88
31331010170000	22507 RIVERSIDE DR	1,334	1978	3	1	$20,000	$14.99
31331060230000	22534 RIVERSIDE DR	1,400	1978	4	1	$21,000	$15.00
31331020310000	22524 IMPERIAL DR	1,378	1978	3	2	$21,000	$15.24
31331050200000	22462 RIVERSIDE DR	1,378	1978	3	2	$21,000	$15.24
31331010080000	22409 RIVERSIDE DR	1,378	1978	3	2	$21,000	$15.24
31331050250000	22432 RIVERSIDE DR	1,378	1978	3	2	$21,000	$15.24
31331050280000	22420 RIVERSIDE DR	1,378	1978	3	2	$21,000	$15.24
31332090040000	5144 RIVERSIDE DR	1,295	1978	3	1	$20,001	$15.44
31332110170000	5101 THOMAS CT	1,293	1978	3	1	$20,000	$15.47
31284020130000	22141 HILLSIDE DR	1,348	1979	3	1	$21,001	$15.58
31283010270000	22146 SCOTT DR	1,282	1978	3	1	$20,001	$15.60
31283010300000	22200 SCOTT DR	1,282	1978	3	1	$20,001	$15.60
31283010290000	22160 SCOTT DR	1,282	1978	3	1	$20,001	$15.60
31283010310000	22206 SCOTT DR	1,282	1978	3	1	$20,001	$15.60
31332100060000	5152 KEITH DR	1,280	1978	3	1	$20,000	$15.62
31331020040000	5252 IMPERIAL DR	1,403	1978	3	2	$22,001	$15.68
31283010240000	22126 SCOTT DR	1,336	1978	3	2	$21,001	$15.72
31283020090000	22203 SCOTT DR	1,396	1978	3	2	$22,001	$15.76
31334090350000	22762 LAKESHORE DR	1,323	1977	3	2	$21,001	$15.87
31331050230000	22440 RIVERSIDE DR	1,378	1981	3	2	$22,000	$15.97
31283010090000	22025 SCOTT DR	1,374	1986	3	2	$22,001	$16.01
31334070220000	22927 BRUCE DR	1,307	1979	3	1	$21,000	$16.07
31332140190000	4968 ARQUILLA DR	1,364	1986	3	2	$22,001	$16.13
31332030440000	4937 ARQUILLA DR	1,300	1979	3	2	$21,000	$16.15
31284020150000	22129 HILLSIDE DR	1,296	1983	3	1	$21,000	$16.20
31332110190000	5113 THOMAS DR	1,293	1981	3	2	$21,000	$16.24
31283010130000	22024 SCOTT DR	1,346	1978	3	2	$22,001	$16.35
31332070080000		1,342	1998	3	1	$22,000	$16.39
31332120090000		1,394	1990	3	1	$23,001	$16.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31332030570000		1,386	1987	3	2	$23,000	$16.59
31283010070000		1,316	1986	3	2	$22,001	$16.72
31332030490000		1,314	1988	3	1	$22,000	$16.74
31284030060000		1,369	1989	3	1	$23,000	$16.80
31331030090000		1,304	1978	3	2	$22,000	$16.87
31332030380000		1,356	1987	3	2	$23,001	$16.96
31332140250000		1,284	1987	3	2	$22,001	$17.13
31332080240000		1,400	1978	3	2	$24,000	$17.14
31283010170000		1,283	1987	3	2	$22,000	$17.15
31331030150000		1,398	1992	3	2	$24,000	$17.17
31332120130000		1,324	1990	3	2	$23,001	$17.37
31332140140000		1,294	1986	4	2	$23,000	$17.77
31332030360000		1,394	1986	3	3	$25,000	$17.93
31283010340000		1,282	1978	4	2	$24,001	$18.72
31283010320000		1,282	1978	3	3	$24,001	$18.72
31332120210000		1,364	1988	3	3	$26,000	$19.06
31283020260000		1,355	1992	4	2	$26,001	$19.19
31331020620000	**5228 IMPERIAL DR**	**1,349**	**1992**	**4**	**3**	**$26,000**	**$19.27**
31331010070000		1,294	1978	3	1	$26,001	$20.09
31332140040000		1,356	1987	3	2	$28,000	$20.65
31331050270000		1,378	1978	4	2	$30,001	$21.77

Median of all 120 comparables: $16.37 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 120 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.

31283020240000	31332140230000	31331010180000	31332080230000	31331060250000
31331010250000	31332080150000	31331050180000	31331020150000	31332080210000
31331010380000	31331010260000	31331060160000	31332070130000	31331010170000
31331060230000	31331020310000	31331050200000	31331010080000	31331050250000
31331050280000	31334080030000	31332090040000	31332110170000	31332140270000
31284020130000	31283010270000	31283010300000	31283010290000	31283010310000
31332100060000	31332110010000	31332100240000	31331010290000	31332100030000
31331020040000	31334070040000	31283010240000	31331040340000	31283020090000
31332100070000	31331040270000	31334090350000	31331050230000	31283010090000
31334070220000	31332080040000	31331060170000	31331050050000	31332140190000
31332030440000	31331050150000	31331060210000	31332060260000	31332060230000
31284020150000	31284020040000	31332110190000	31283020180000	31283010130000
31332070080000	31332100040000	31332030410000	31332120090000	31332030570000
31283020030000	31334080200000	31332140010000	31332110060000	31332110040000
31332100090000	31283010070000	31332030490000	31284030060000	31283020110000
31334070260000	31332100220000	31331030090000	31332030380000	31332140170000
31331010200000	31332090020000	31332060360000	31332100200000	31283020010000
31283020060000	31332140250000	31332080240000	31283010170000	31331030150000
31332100010000	31283010280000	31331010330000	31332140020000	31332140070000
31332120130000	31283020210000	31332140210000	31332140080000	31331020520000
31332140140000	31332140030000	31332030360000	31283010060000	31332030500000
31332140130000	31283020120000	31283010340000	31283010320000	31283010150000
31331040350000	31332120210000	31283020260000	31283020050000	31332090090000
31331010070000	31332140040000	31332110080000	31331050270000	31331010190000

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.