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	31333130080000
Property address	5214 NORTHWIND DR
Township	Rich (32)
Assessor neighborhood	32310
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$39,000

11.3% of the current assessed value.

COMPARABLES IMPLY

$34,609

REDUCTION REQUESTED

$4,391

Estimated tax effect about $931 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 100 other properties in assessor neighborhood 32310 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 $13.41 per square foot. This home is assessed at $15.11 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,581 square feet gives $34,609. 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	2,581 square feet
Land area	9,150 square feet
Year built	2016
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$15.11

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	139
2	Building area within 15% of this home	133
3	Built within 15 years of this home	100
4	Same building type	100
5	Same construction quality grade	100

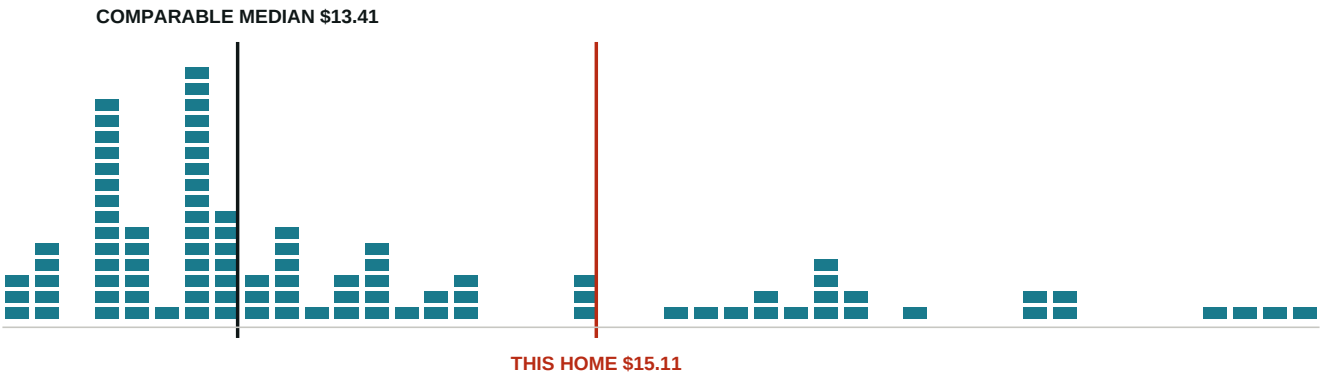
The comparable figure used is the median of all 100 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 100 properties 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	100
Lowest assessed	$12.29 per square foot
25th percentile	$12.87 per square foot
Median	$13.41 per square foot
75th percentile	$14.51 per square foot
Highest assessed	$18.54 per square foot
This home	$15.11 per square foot
Position	assessed above 76 of the 100 comparable properties, the 76th percentile



$12.29 per sq ft — 100 comparable properties by assessed value per square foot, one mark is one property — $18.54 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 100 comparables	$13.41
Building area of this home	2,581 sq ft
Median multiplied by building area	**$34,609**
Current total assessed value	$39,000
Difference, the reduction requested	**$4,391**

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 $4,391 in assessed value is worth roughly $931 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

100 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 100 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
31333030400000	5343 NORTHWIND DR	2,581	2005	4	2	$32,000	$12.40
31333050040000	22961 EASTWIND DR	2,581	2001	4	2	$32,000	$12.40
31333040160000	5231 BENTGRASS ST	2,643	2001	4	2	$33,000	$12.49
31333040170000	5237 BENTGRASS ST	2,643	2001	4	2	$33,000	$12.49
31333060120000	22961 S GREENFIELD BLVD	2,643	2001	4	2	$33,000	$12.49
31333120120000	5207 NORTHWIND DR	2,643	2004	4	2	$33,000	$12.49
31333120040000	5238 BENTGRASS ST	2,643	2001	4	2	$33,001	$12.49
31333050170000	22861 EASTWIND DR	2,581	2004	4	3	$33,000	$12.79
31333090140000	5243 DEANA LN	2,581	2001	4	2	$33,000	$12.79
31333040190000	5249 BENTGRASS ST	2,581	2002	4	3	$33,000	$12.79
31333050140000	22873 EASTWIND DR	2,581	2001	4	2	$33,000	$12.79
31333120070000	5220 BENTGRASS ST	2,581	2005	4	2	$33,000	$12.79
31333120050000	5232 BENTGRASS ST	2,581	2004	4	2	$33,000	$12.79
31333120160000	5231 NORTHWIND DR	2,581	2004	4	3	$33,000	$12.79
31333030410000	5337 NORTHWIND DR	2,581	2005	4	2	$33,001	$12.79
31333120030000	5244 BENTGRASS ST	2,581	2005	4	3	$33,001	$12.79
31333120130000	5213 NORTHWIND DR	2,581	2004	4	2	$33,001	$12.79
31333040140000	5219 BENTGRASS ST	2,581	2002	4	2	$33,001	$12.79
31333040120000	5207 BENTGRASS ST	2,581	2002	4	2	$33,001	$12.79
31333090280000	22998 EASTWIND DR	2,575	2002	4	2	$33,001	$12.82
31333050080000	22985 EASTWIND DR	2,492	2001	4	2	$32,000	$12.84
31333030190000	22874 GREENFIELD BLVD	2,643	2005	4	2	$34,000	$12.86
31333120150000	5225 NORTHWIND DR	2,643	2005	4	3	$34,000	$12.86
31333110050000	5313 NORTHWIND DR	2,643	2004	4	2	$34,001	$12.86
31333060110000	22967 GREENFIELD BLVD	2,461	2001	3	2	$32,000	$13.00
31333090300000	29986 S EASTWIND DR	2,581	2001	4	3	$34,000	$13.17
31333030250000	5309 BENTGRASS ST	2,581	2004	4	3	$34,000	$13.17
31333050100000	22997 EASTWIND DR	2,581	2001	4	3	$34,000	$13.17
31333050200000	22797 EASTWIND DR	2,581	2004	4	3	$34,000	$13.17
31333030330000	5355 BENTGRASS	2,581	2004	4	3	$34,000	$13.17
31333120140000	5219 NORTHWIND DR	2,581	2004	4	3	$34,001	$13.17
31333030260000	5313 BENTGRASS ST	2,581	2004	4	3	$34,001	$13.17
31333110080000	5320 BENTGRASS ST	2,581	2004	4	2	$34,001	$13.17
31333030290000	5331 BENTGRASS	2,643	2004	4	2	$35,000	$13.24
31333040110000	5201 BENTGRASS ST	2,643	2001	4	2	$35,001	$13.24
31333040210000	22879 GREENFIELD BLVD	2,461	2005	3	2	$33,000	$13.41
31333030320000	5349 BENTGRASS	2,581	2004	4	3	$35,001	$13.56
31333050270000		2,613	2007	4	2	$36,001	$13.78
31333030380000		2,561	2007	4	3	$36,000	$14.06
31333150050000		2,680	2013	4	2	$38,001	$14.18

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31333030300000		2,561	2009	4	2	$37,001	$14.45
31333140080000		2,581	2016	4	2	$39,000	$15.11
31333130060000		2,581	2016	4	2	$39,000	$15.11
31333130080000	**5214 NORTHWIND DR**	**2,581**	**2016**	**4**	**2**	**$39,000**	**$15.11**
31333140070000		2,581	2016	4	2	$39,001	$15.11
31333150020000		2,581	2020	4	2	$40,001	$15.50
31333150060000		2,533	2013	4	2	$40,001	$15.79
31333140110000		2,581	2021	4	2	$41,000	$15.89
31333130070000		2,503	2021	4	2	$40,001	$15.98
31333120080000		2,481	2024	4	2	$40,000	$16.12
31333150040000		2,542	2013	4	2	$41,001	$16.13
31333140090000		2,472	2019	4	3	$40,000	$16.18
31333140100000		2,472	2019	4	3	$40,000	$16.18
31333130090000		2,530	2021	4	2	$41,000	$16.21
31333140060000		2,581	2022	4	2	$42,000	$16.27
31333130100000		2,500	2021	4	2	$41,001	$16.40
31333130120000		2,501	2022	4	2	$43,001	$17.19
31333120060000		2,481	2024	4	2	$43,000	$17.33
31333050210000		2,501	2022	4	3	$45,000	$17.99
31333140020000		2,535	2023	4	2	$46,001	$18.15
31333150010000		2,535	2023	4	2	$47,001	$18.54

Median of all 100 comparables: $13.41 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32310, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 100 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.

31333040050000	31333030400000	31333050040000	31333040160000	31333040170000
31333060120000	31333120120000	31333120040000	31333050170000	31333090140000
31333040190000	31333050140000	31333120070000	31333120050000	31333120160000
31333030410000	31333120030000	31333120130000	31333040140000	31333040120000
31333090280000	31333050080000	31333030190000	31333120150000	31333110050000
31333130040000	31333090270000	31333060110000	31333050110000	31333090300000
31333030250000	31333050100000	31333050200000	31333030330000	31333120140000
31333030260000	31333110080000	31333110010000	31333060240000	31333090100000
31333050160000	31333150070000	31333110070000	31333030290000	31333040110000
31333040080000	31333060170000	31333060150000	31333040210000	31333110030000
31333110020000	31333120180000	31333050280000	31333050250000	31333030320000
31333120010000	31333040200000	31333090250000	31333120110000	31333050290000
31333030080000	31333050270000	31333050300000	31333120170000	31333060180000
31333030310000	31333110040000	31333030380000	31333040100000	31333060140000
31333150050000	31333050180000	31333120100000	31333030300000	31333030340000
31333030100000	31333140080000	31333130060000	31333140070000	31333150020000
31333120020000	31333150060000	31333140110000	31333130070000	31333120080000
31333150040000	31333140090000	31333140100000	31333130090000	31333140060000
31333130100000	31333130030000	31333130120000	31333130020000	31333120060000
31333140030000	31333050210000	31333140020000	31333030280000	31333150010000

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.