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	03033020180000
Property address	930 BEVERLY DR
Township	Wheeling (38)
Assessor neighborhood	38013
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$33,000

12.9% of the current assessed value.

COMPARABLES IMPLY

$28,746

REDUCTION REQUESTED

$4,254

Estimated tax effect about $902 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 299 other properties in assessor neighborhood 38013 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 $25.74 per square foot. This home is assessed at $29.54 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,117 square feet gives $28,746. 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	1,117 square feet
Land area	7,200 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$33,000
Assessed value per square foot	$29.54

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	644
2	Building area within 15% of this home	328
3	Built within 15 years of this home	304
4	Same building type	299
5	Same construction quality grade	299

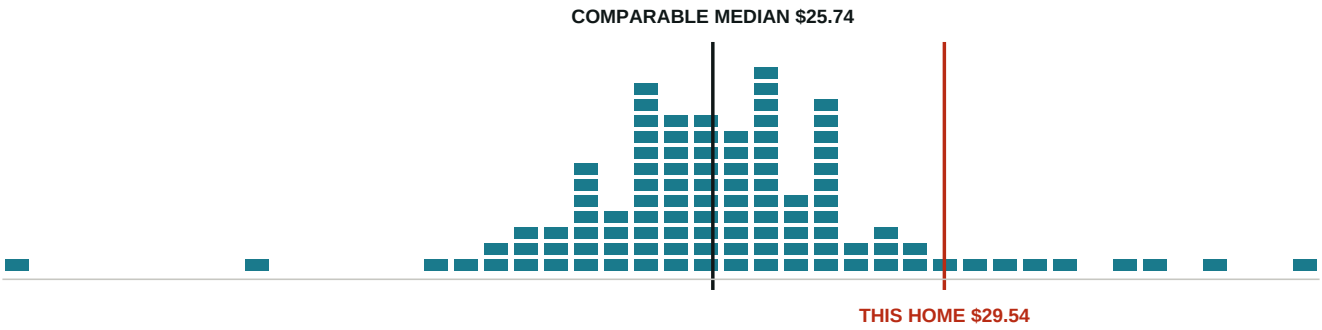
The comparable figure used is the median of all 299 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 299 properties 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	299
Lowest assessed	$14.05 per square foot
25th percentile	$24.72 per square foot
Median	$25.74 per square foot
75th percentile	$26.87 per square foot
Highest assessed	$35.71 per square foot
This home	$29.54 per square foot
Position	assessed above 288 of the 299 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 299 comparables	$25.74
Building area of this home	1,117 sq ft
Median multiplied by building area	**$28,746**
Current total assessed value	$33,000
Difference, the reduction requested	**$4,254**

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 $4,254 in assessed value is worth roughly $902 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

299 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 299 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
03033070060000	933 WILSHIRE DR	1,131	1961	3	1	$23,827	$21.07
03033040230000	912 PEBBLE DR	1,129	1962	3	1	$26,570	$23.53
03092030170000	1371 ANTHONY RD	1,105	1963	3	1	$26,109	$23.63
03033070230000	133 WILSHIRE DR	1,127	1961	3	1	$26,708	$23.70
03101020240000	1210 ANTHONY RD	1,120	1961	3	2	$26,741	$23.88
03033050080000	917 PEBBLE DR HSE	1,127	1961	3	1	$26,925	$23.89
03033070170000	109 WILSHIRE DR	1,127	1960	3	1	$27,000	$23.96
03033070080000	925 WILSHIRE DR	1,127	1960	3	1	$27,000	$23.96
03033090260000	123 CHESTNUT LN	1,139	1966	3	2	$27,540	$24.18
03033090160000		1,117	1965	3	1	$27,328	$24.47
03101130060000		1,134	1959	3	1	$28,014	$24.70
03092060140000		1,114	1965	3	2	$27,529	$24.71
03033070190000		1,127	1960	3	1	$28,000	$24.84
03033070160000		1,127	1960	3	1	$28,000	$24.84
03033070180000		1,127	1962	3	1	$28,000	$24.84
03033070200000		1,127	1960	3	1	$28,000	$24.84
03033040030000		1,133	1962	3	1	$28,306	$24.98
03044010130000		1,092	1967	3	1	$27,334	$25.03
03033070260000		1,117	1961	3	1	$28,000	$25.07
03092090250000		1,117	1964	3	1	$28,192	$25.24
03044020210000		1,103	1965	3	1	$27,868	$25.27
03033020100000		1,135	1962	3	1	$29,000	$25.55
03024080050000		1,094	1969	3	1	$28,000	$25.59
03101020340000		1,132	1964	3	1	$29,000	$25.62
03033060090000		1,127	1966	3	1	$29,000	$25.73
03101170260000		1,125	1965	3	1	$29,001	$25.78
03033070150000		1,120	1961	3	1	$29,000	$25.89
03033030180000		1,117	1961	3	1	$29,000	$25.96
03044030030000		1,103	1963	3	1	$29,000	$26.29
03044020190000		1,103	1963	4	2	$29,000	$26.29
03092090340000		1,102	1962	3	1	$29,000	$26.32
03092040010000		1,102	1962	3	1	$29,001	$26.32
03021040040000		1,100	1958	3	1	$29,000	$26.36
03092060200000		1,100	1964	2	1	$29,000	$26.36
03092090320000		1,134	1963	3	1	$30,000	$26.46
03101140040000		1,134	1960	3	1	$30,000	$26.46
03092090360000		1,134	1963	3	1	$30,000	$26.46
03101150140000		1,132	1964	3	1	$30,000	$26.50
03101020130000		1,132	1955	3	1	$30,000	$26.50
03044020120000		1,093	1965	3	1	$29,000	$26.53

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03033010770000		1,092	1965	3	1	$29,000	$26.56
03092050070000		1,128	1963	3	1	$30,000	$26.60
03033030150000		1,126	1961	3	1	$30,001	$26.64
03033090290000		1,118	1966	3	1	$30,000	$26.83
03092080010000		1,115	1963	3	1	$30,000	$26.91
03092080090000		1,115	1963	3	1	$30,000	$26.91
03044030060000		1,103	1963	3	1	$30,000	$27.20
03092040030000		1,102	1962	3	2	$30,000	$27.22
03024090030000		1,137	1975	3	1	$31,000	$27.26
03101180260000		1,092	1965	3	1	$30,000	$27.47
03033070210000		1,127	1960	3	1	$31,000	$27.51
03044010180000		1,120	1962	3	1	$31,000	$27.68
03101150050000		1,105	1964	3	1	$31,000	$28.05
03044020230000		1,103	1963	3	2	$31,000	$28.11
03092050130000		1,134	1964	3	1	$32,000	$28.22
03101170160000		1,092	1965	3	1	$31,000	$28.39
03033060200000		1,112	1964	3	1	$32,000	$28.78
03044010140000		1,103	1963	4	2	$32,000	$29.01
03033020180000	**930 BEVERLY DR**	**1,117**	**1961**	**3**	**1**	**$33,000**	**$29.54**
03012040030000		1,120	1957	3	1	$38,000	$33.93
03033040050000		1,120	1961	3	2	$40,000	$35.71

Median of all 299 comparables: $25.74 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38013, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 299 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.

03024140140000	03024140150000	03033070060000	03024040060000	03022010090000
03092030210000	03023030030000	03023070120000	03023140050000	03024030190000
03044060130000	03092030200000	03024070030000	03092090190000	03033040120000
03033020120000	03022010260000	03092070220000	03022010220000	03022010060000
03033050160000	03024020070000	03024070080000	03033010750000	03033020360000
03023060120000	03092070290000	03023060110000	03092090120000	03101180070000
03023020120000	03092090180000	03033040230000	03101180110000	03092070240000
03033040320000	03092030170000	03033070230000	03022010100000	03033020260000
03092080070000	03022010200000	03022010240000	03033080290000	03044060370000
03022010050000	03101140130000	03033100090000	03101020240000	03033110310000
03033050080000	03024090040000	03033070170000	03033070080000	03033080380000
03033080350000	03101180130000	03033010250000	03022010270000	03033090260000
03033010170000	03033110230000	03023030020000	03033090160000	03033010730000
03033100140000	03044040090000	03024030110000	03044020140000	03092090200000
03024020030000	03101130060000	03092060140000	03033100130000	03092070060000
03092070030000	03101170180000	03101180050000	03033100180000	03033020320000
03022010230000	03022010190000	03033080130000	03033010610000	03033080150000
03033100110000	03033010780000	03033080330000	03044010070000	03101130200000
03033030460000	03044050350000	03033070190000	03033070160000	03033070180000
03033070200000	03101180270000	03044040050000	03024140100000	03033040030000
03021000220000	03101020180000	03033030310000	03023010060000	03044010130000
03092050110000	03033080240000	03033070260000	03033040170000	03022010070000
03044060300000	03092050020000	03101160250000	03033100160000	03033110260000
03044010080000	03101020110000	03092090250000	03044050020000	03101020270000
03101020300000	03044020210000	03101160270000	03101160190000	03044010100000
03044030070000	03044020160000	03044020030000	03101130120000	03092030230000
03033100170000	03033020100000	03101160030000	03092070110000	03033100050000
03092070260000	03101180090000	03033100030000	03033080320000	03044010220000
03024080050000	03092050050000	03092070150000	03033010800000	03033010700000
03101020340000	03033010760000	03022010080000	03033060090000	03101130180000
03101140120000	03033060260000	03101170260000	03033080160000	03033060420000
03101170100000	03033070150000	03101170140000	03101170190000	03101160240000
03092060120000	03092060080000	03033030180000	03044050150000	03033100080000
03101180140000	03023010050000	03092070320000	03044040230000	03023190090000
03092060250000	03033080220000	03101160050000	03044030030000	03044020190000
03044040020000	03014020060000	03092090340000	03044010200000	03092040010000
03044030040000	03044020220000	03021040040000	03092060200000	03092070140000
03092090030000	03033080360000	03101170090000	03101160090000	03101180190000
03033080070000	03092090320000	03101140040000	03092090360000	03101150140000
03101020130000	03044020120000	03033010770000	03092050070000	03033030150000
03101130100000	03101140010000	03101160290000	03092080040000	03033110100000
03033080110000	03092060170000	03033020330000	03101160210000	03033080190000
03101160040000	03101170280000	03033090070000	03033090010000	03033080060000
03101160070000	03033010640000	03033020070000	03092080030000	03101180120000
03033090290000	03092080150000	03044010110000	03033110290000	03033090220000

03101180230000	03092050090000	03092080010000	03092080090000	03092030220000
03044030060000	03092040030000	03024090030000	03101170030000	03101180260000
03033070210000	03044020150000	03092070270000	03092070090000	03033010340000
03033090040000	03092060110000	03092070310000	03044010160000	03101160150000
03101180210000	03092060220000	03101180160000	03033010160000	03033080250000
03033090140000	03033070020000	03101170250000	03101170060000	03033020300000
03033080030000	03033080200000	03101160130000	03044010180000	03033110020000
03044020110000	03044020080000	03024140110000	03092060190000	03092040060000
03024010090000	03101150050000	03044020230000	03033080180000	03033010630000
03092050130000	03101170160000	03101160170000	03101160330000	03092060050000
03101160340000	03101160230000	03033010680000	03033060280000	03033060200000
03024020180000	03044010010000	03044030020000	03022010140000	03044010140000
03033030250000	03033060310000	03092060010000	03033030420000	03033080010000
03101170210000	03033010350000	03092070080000	03101160300000	03092060030000
03012040020000	03012040030000	03044020050000	03033040050000	

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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