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	03103110230000
Property address	1182 RUSSETWOOD CT
Township	Wheeling (38)
Assessor neighborhood	38051
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$44,000

17.9% of the current assessed value.
Estimated tax effect about $1,673 a year at a 7% composite rate.

COMPARABLES IMPLY

$36,111

REDUCTION REQUESTED

$7,889

SECTION 1

The argument in one paragraph

The Assessor values 66 other properties in assessor neighborhood 38051 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 $24.24 per square foot. This home is assessed at $29.53 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,490 square feet gives $36,111. 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	1,490 square feet
Land area	7,896 square feet
Year built	1988
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$44,000
Assessed value per square foot	$29.53

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	96
2	Building area within 15% of this home	72
3	Built within 15 years of this home	66
4	Same building type	66
5	Same construction quality grade	66

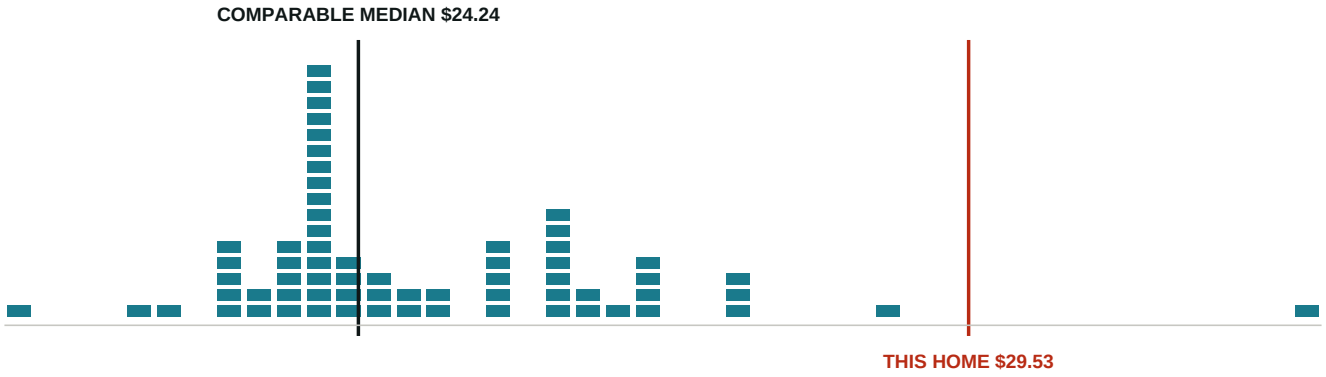
The comparable figure used is the median of all 66 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 66 properties 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	66
Lowest assessed	$21.16 per square foot
25th percentile	$23.82 per square foot
Median	$24.24 per square foot
75th percentile	$25.90 per square foot
Highest assessed	$32.59 per square foot
This home	$29.53 per square foot
Position	assessed above 65 of the 66 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 66 comparables	$24.24
Building area of this home	1,490 sq ft
Median multiplied by building area	**$36,111**
Current total assessed value	$44,000
Difference, the reduction requested	**$7,889**

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 $7,889 in assessed value is worth roughly $1,673 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

66 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 66 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
03154070100000	690 HIGHGOAL DR	1,380	1986	3	1	$30,723	$22.26
03154080170000	670 EQUESTRIAN DR	1,380	1986	3	2	$31,330	$22.70
03152160550000	972 PEAR TREE LN	1,487	1984	3	1	$34,241	$23.03
03154100020000	785 EQUESTRIAN DR	1,381	1985	2	2	$31,935	$23.12
03154080190000	696 EQUESTRIAN DR	1,380	1986	3	1	$32,000	$23.19
03154080120000	685 HIGHGOAL DR	1,380	1986	3	1	$32,000	$23.19
03154080060000	745 HIGHGOAL DR	1,380	1986	3	1	$32,414	$23.49
03154090240000	690 PADDOCK DR	1,360	1985	3	1	$32,000	$23.53
03154080100000	705 HIGHGOAL DR	1,357	1986	3	1	$32,000	$23.58
03152160790000	1023 SHADY TREE LN	1,487	1985	3	2	$35,282	$23.73
03152170470000	1029 PEAR TREE LN	1,487	1983	3	2	$35,308	$23.74
03154080020000	1315 HIGHGOAL DR	1,380	1986	3	1	$32,847	$23.80
03154100140000	665 PADDOCK DR	1,381	1987	2	2	$32,893	$23.82
03154100160000	645 PADDOCK DR	1,381	1988	2	2	$33,000	$23.90
03154100210000	595 PADDOCK DR	1,381	1986	2	2	$33,000	$23.90
03152160850000	963 SHADY TREE LN	1,487	1985	3	2	$35,550	$23.91
03152140610000	1001 WEEPING WILLOW DR	1,464	1983	3	1	$35,005	$23.91
03154110170000	595 EQUESTRIAN DR	1,380	1986	3	1	$33,000	$23.91
03154080080000	725 HIGHGOAL DR	1,380	1989	3	1	$33,000	$23.91
03154090020000	715 EQUESTRIAN DR	1,380	1986	3	1	$33,000	$23.91
03154100340000	1265 PADDOCK DR	1,380	1985	3	2	$33,000	$23.91
03154090220000	670 PADDOCK DR	1,380	1985	3	1	$33,000	$23.91
03154070120000	710 HIGHGOAL DR	1,380	1989	3	1	$33,000	$23.91
03154090160000	1334 DERBY ST	1,380	1986	3	2	$33,004	$23.92
03154090260000	720 PADDOCK DR	1,543	1985	3	2	$37,000	$23.98
03154070160000	750 HIGHGOAL DR	1,380	1988	3	1	$33,109	$23.99
03154100180000	625 PADDOCK DR	1,381	1986	2	2	$33,335	$24.14
03152160640000	1048 PEAR TREE LN	1,487	1985	3	3	$36,011	$24.22
03152120680000	1070 WEEPING WILLOW DR	1,500	1984	3	2	$36,380	$24.25
03154110020000	1280 PADDOCK DR	1,360	1986	3	2	$33,000	$24.26
03152150520000	984 SHADY TREE LN	1,467	1984	3	2	$35,675	$24.32
03152150550000	1014 SHADY TREE LN	1,467	1985	3	2	$35,719	$24.35
03154070140000	730 HIGHGOAL DR	1,380	1987	3	1	$33,690	$24.41
03154070190000	780 HIGHGOAL DR	1,380	1986	3	1	$34,001	$24.64
03154080040000	1295 HIGHGOAL DR	1,380	1986	3	1	$34,165	$24.76
03154080140000	665 HIGHGOAL DR	1,360	1986	3	1	$33,812	$24.86
03152160670000	1078 PEAR TREE LN	1,487	1984	3	2	$37,215	$25.03
03152060210000	803 REEF CT	1,540	1988	3	2	$39,000	$25.32
03152160600000	1016 PEAR TREE LN	1,496	1984	3	2	$38,001	$25.40
03152160820000	993 SHADY TREE LN	1,487	1985	3	2	$38,001	$25.56

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03152170520000	1079 PEAR TREE LN	1,487	1984	3	2	$38,001	$25.56
03152170500000	1059 PEAR TREE LN	1,487	1983	3	2	$38,001	$25.56
03152150400000	975 HONEYSUCKLE DR	1,467	1984	3	1	$38,001	$25.90
03152150460000	924 SHADY TREE LN	1,467	1984	3	1	$38,001	$25.90
03152150600000	1064 SHADY TREE LN	1,467	1984	3	1	$38,001	$25.90
03152120710000	1100 HONEYSUCKLE DR	1,500	1984	3	2	$39,000	$26.00
03152140460000	956 HONEYSUCKLE DR	1,500	1983	3	2	$39,000	$26.00
03154090180000	630 PADDOCK DR	1,380	1986	3	1	$36,000	$26.09
03154090080000	655 EQUESTRIAN DR	1,380	1986	3	1	$36,000	$26.09
03152100200000	953 WILLOW BROOK DR	1,494	1983	3	2	$39,001	$26.11
03152160750000	1057 SHADY TREE LN	1,487	1984	3	2	$39,000	$26.23
03154090140000	1314 DERBY ST	1,360	1986	3	1	$36,000	$26.47
03103090040000	691 CHERRYWOOD DR	1,452	1986	3	2	$38,779	$26.71
03154100060000	745 EQUESTRIAN DR	1,381	1986	2	2	$37,000	$26.79
03154100100000	705 PADDOCK DR	1,381	1986	2	2	$37,000	$26.79
03154070020000		1,380	1986	3	1	$37,000	$26.81
03103080090000		1,452	1984	3	2	$40,000	$27.55
03103160190000		1,452	1984	3	2	$40,000	$27.55
03103170020000		1,452	1984	3	2	$40,001	$27.55
03152150490000		1,350	1985	3	2	$39,001	$28.89
03103110230000	**1182 RUSSETWOOD CT**	**1,490**	**1988**	**5**	**3**	**$44,000**	**$29.53**

Median of all 66 comparables: $24.24 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38051, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 66 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.

03104090020000	03154070100000	03154080170000	03152160550000	03154070080000
03154100020000	03154080190000	03154080120000	03152100240000	03154080060000
03152110330000	03154090240000	03154080100000	03152160790000	03152170470000
03154080020000	03154100140000	03152140390000	03154100160000	03154100210000
03152160850000	03152140610000	03154110170000	03154080080000	03154090020000
03154100340000	03154090220000	03154070120000	03154090160000	03154090260000
03154070160000	03154100180000	03152160640000	03152120680000	03154110020000
03152150520000	03152150550000	03154070140000	03154070190000	03154080040000
03154080140000	03152160670000	03152060210000	03152160600000	03152160820000
03152170520000	03152170500000	03152150400000	03152150460000	03152150600000
03152120710000	03152140460000	03154090180000	03154090080000	03152100200000
03152160750000	03154090140000	03103090040000	03154100060000	03154100100000
03154070020000	03103080090000	03103160190000	03103170020000	03152150490000
03152170290000				

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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