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	03104080260000
Property address	757 S MERLE LN
Township	Wheeling (38)
Assessor neighborhood	38022
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$29,001

20.7% of the current assessed value.

COMPARABLES IMPLY

$23,001

Estimated tax effect about $1,273 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,000

SECTION 1

The argument in one paragraph

The Assessor values 498 other properties in assessor neighborhood 38022 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 $25.00 per square foot. This home is assessed at $31.52 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 920 square feet gives $23,001. 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	920 square feet
Land area	6,050 square feet
Year built	1959
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$29,001
Assessed value per square foot	$31.52

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	504
2	Building area within 15% of this home	502
3	Built within 15 years of this home	501
4	Same building type	501
5	Same construction quality grade	498

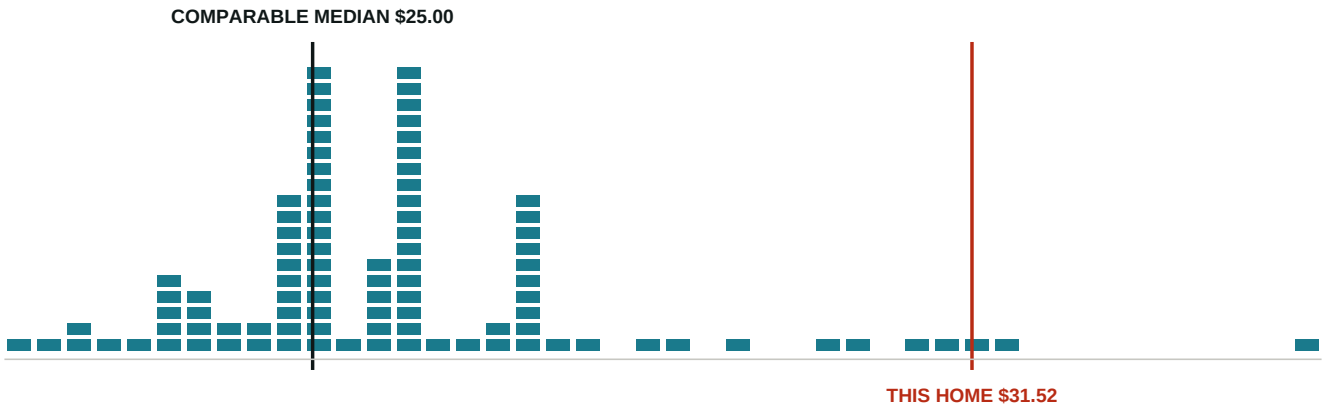
The comparable figure used is the median of all 498 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 498 properties 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	498
Lowest assessed	$21.95 per square foot
25th percentile	$24.69 per square foot
Median	$25.00 per square foot
75th percentile	$26.09 per square foot
Highest assessed	$34.98 per square foot
This home	$31.52 per square foot
Position	assessed above 494 of the 498 comparable properties, the 99th percentile



$21.95 per sq ft — 498 comparable properties by assessed value per square foot, one mark is 6 properties — $34.98 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 498 comparables	$25.00
Building area of this home	920 sq ft
Median multiplied by building area	**$23,001**
Current total assessed value	$29,001
Difference, the reduction requested	**$6,000**

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 $6,000 in assessed value is worth roughly $1,273 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

498 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 498 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
03102100400000	192 GEORGE RD	920	1956	3	1	$20,518	$22.30
03102060480000	347 E WAYNE PL	920	1955	3	1	$20,865	$22.68
03102060550000	583 S WAYNE PL	920	1956	3	1	$20,880	$22.70
03104030350000	582 W GREEN DR	920	1956	3	1	$21,000	$22.83
03102120070000	327 E DENNIS RD	920	1957	3	1	$21,252	$23.10
03102030060000	84 W WAYNE PL	920	1955	3	1	$21,453	$23.32
03102100160000	157 E DENNIS RD	920	1956	3	1	$21,595	$23.47
03104080230000	781 S MERLE LN	920	1956	2	1	$21,678	$23.56
03102040370000	694 LINDA TER	920	1956	3	1	$21,700	$23.59
03102070290000	307 W WAYNE PL	920	1955	3	1	$21,728	$23.62
03102080300000	244 RENEE TER	920	1955	3	1	$21,833	$23.73
03104050220000	559 W GREEN DR	920	1956	2	1	$21,887	$23.79
03102100230000	203 E DENNIS RD	920	1955	3	1	$21,908	$23.81
03102080090000		920	1957	2	1	$21,923	$23.83
03102080210000		920	1958	3	1	$21,933	$23.84
03101070260000		920	1958	3	1	$21,966	$23.88
03104030060000		920	1958	3	1	$21,972	$23.88
03101100190000		920	1957	3	1	$22,000	$23.91
03101100100000		920	1957	3	1	$22,000	$23.91
03102030230000		920	1955	3	1	$22,000	$23.91
03102030200000		920	1955	3	1	$22,000	$23.91
03102100370000		920	1955	3	1	$22,000	$23.91
03102030170000		920	1955	3	1	$22,000	$23.91
03102030020000		920	1955	3	1	$22,000	$23.91
03102030210000		920	1955	3	1	$22,000	$23.91
03102030440000		920	1955	2	1	$22,000	$23.91
03104030330000		920	1956	3	1	$22,000	$23.91
03102030030000		920	1955	2	1	$22,000	$23.91
03102030310000		920	1955	3	1	$22,000	$23.91
03101100250000		920	1957	2	1	$22,000	$23.91
03104030300000		920	1956	3	1	$22,000	$23.91
03104080370000		920	1956	2	1	$22,001	$23.91
03102100290000		920	1957	3	1	$22,170	$24.10
03102130120000		920	1955	3	1	$22,238	$24.17
03102030110000		920	1955	3	1	$22,269	$24.21
03101110160000		920	1957	3	1	$22,361	$24.31
03102110090000		920	1955	3	1	$22,432	$24.38
03102130160000		920	1957	3	1	$22,466	$24.42
03102120340000		920	1955	3	1	$22,513	$24.47
03102030240000		920	1956	3	1	$22,539	$24.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03104040050000		920	1957	3	1	$22,542	$24.50
03102100110000		920	1955	3	1	$22,546	$24.51
03102140110000		920	1956	3	1	$22,588	$24.55
03104050160000		920	1965	3	1	$22,614	$24.58
03104080410000		920	1956	3	1	$22,629	$24.60
03102100410000		920	1955	3	1	$22,662	$24.63
03102120320000		920	1957	3	1	$22,666	$24.64
03102090030000		920	1956	3	1	$22,676	$24.65
03104050080000		920	1957	3	1	$22,686	$24.66
03104060220000		920	1956	2	1	$22,725	$24.70
03102120270000		920	1955	3	1	$22,745	$24.72
03102040200000		920	1955	3	1	$22,774	$24.75
03102040330000		920	1956	3	1	$22,776	$24.76
03102070470000		920	1956	3	1	$22,785	$24.77
03102040120000		920	1955	3	1	$22,785	$24.77
03101090080000		920	1958	3	1	$22,840	$24.83
03101080340000		920	1957	2	1	$22,950	$24.95
03101100180000		920	1957	3	1	$22,996	$25.00
03102070280000		920	1958	3	1	$22,998	$25.00
03102100150000		920	1955	2	1	$23,000	$25.00
03104080260000	**757 S MERLE LN**	**920**	**1959**	**3**	**1**	**$29,001**	**$31.52**

Median of all 498 comparables: $25.00 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 498 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.

03102040070000	03102080310000	03102000080000	03102120170000	03102100460000
03102140180000	03102100400000	03102130020000	03102030380000	03102060400000
03102030190000	03102030120000	03104030360000	03102060480000	03102060550000
03104030350000	03102090100000	03102100070000	03102120070000	03104050300000
03102030540000	03102030100000	03102070430000	03102120350000	03104080240000
03102100430000	03102030060000	03102080410000	03102100160000	03104080230000
03102040370000	03102070290000	03102070340000	03104030320000	03104060030000
03102080170000	03102030530000	03102060470000	03104050110000	03102030050000
03102130050000	03102000090000	03104030240000	03104060010000	03104060050000
03102030160000	03102040350000	03102080340000	03104080190000	03102120310000
03102080450000	03102030010000	03104030140000	03102080280000	03104080280000
03102070330000	03102080300000	03104060190000	03104050220000	03102100230000
03102080090000	03102080210000	03101070260000	03104030060000	03101100190000
03101100100000	03102030230000	03102030200000	03102100370000	03102030170000
03102030020000	03102030210000	03102030440000	03104030330000	03102030030000
03102030310000	03101100250000	03104030300000	03104080370000	03102030400000
03102100290000	03102130120000	03101110170000	03102030110000	03102040380000
03102100180000	03101110160000	03102110090000	03102130160000	03102120340000
03102030240000	03104040050000	03102100110000	03102140110000	03104050160000
03104080410000	03102130030000	03102100410000	03102120320000	03102090030000
03104050080000	03102090040000	03102060370000	03104050240000	03102060110000
03102060490000	03102080040000	03102100390000	03102140160000	03102050130000
03102070150000	03102100040000	03104050210000	03102080430000	03104060200000
03102040260000	03102090130000	03104050280000	03102040100000	03102100530000
03102110040000	03102080120000	03102100270000	03104060170000	03102060230000
03102080240000	03102040130000	03104060080000	03102000200000	03104080140000
03102100490000	03104060130000	03104060060000	03102030620000	03102060050000
03104050120000	03104060270000	03102120200000	03102100330000	03102090200000
03102080460000	03104030100000	03104080420000	03104030080000	03102080370000
03102030490000	03102070130000	03102110080000	03104060220000	03102070070000
03102120270000	03102040200000	03102040330000	03102070470000	03102040120000
03102070010000	03101090080000	03101080340000	03104040030000	03101100180000
03102070280000	03102100150000	03102120110000	03101100090000	03102050050000
03101030300000	03101100160000	03102070140000	03101100280000	03102060570000
03102100500000	03102110060000	03102050230000	03102030150000	03102080180000
03102100340000	03102130140000	03102040140000	03102120150000	03104030220000
03101090010000	03102040290000	03102110030000	03104060250000	03101100140000
03101110060000	03102030520000	03102040110000	03102070080000	03102090120000
03102080160000	03104060090000	03102060530000	03102070400000	03101100290000
03102040320000	03102070200000	03104030310000	03104040110000	03104050390000
03102070310000	03104050330000	03102070160000	03102060300000	03102070190000
03101080090000	03102030340000	03102030430000	03104040140000	03102080420000
03101100240000	03102110070000	03101090030000	03102080190000	03102100310000
03102100440000	03102100510000	03104030230000	03102050090000	03102070040000
03104030200000	03101070210000	03101100220000	03101100230000	03102070050000

03101080070000	03102100170000	03102050120000	03102130090000	03101100070000
03102070090000	03104030260000	03104080150000	03102100470000	03102140140000
03102140150000	03104080390000	03102070440000	03104080400000	03104040130000
03101080060000	03104080290000	03104080270000	03102100280000	03101070220000
03104030030000	03104030050000	03104070140000	03101050350000	03102040080000
03102090220000	03102040220000	03104030070000	03104030160000	03102060260000
03104040080000	03102080270000	03102100080000	03104080070000	03104030280000
03102070560000	03102050220000	03104030170000	03102060450000	03102100120000
03102050080000	03101080400000	03101030280000	03102110170000	03102100300000
03104050400000	03104050430000	03102030460000	03102030500000	03102070390000
03102090070000	03102100420000	03102110110000	03102070500000	03104030210000
03102120260000	03104070100000	03102060310000	03102100210000	03102110150000
03102110160000	03104070020000	03102120140000	03102000140000	03102040180000
03102060170000	03102060250000	03104030180000	03102030420000	03104060240000
03102140080000	03104080040000	03102080250000	03102100060000	03102070380000
03104070120000	03101030270000	03102030570000	03101110130000	03102060180000
03102070110000	03102120210000	03101030240000	03102000180000	03102080110000
03102090020000	03102100050000	03104050060000	03104080090000	03101110120000
03102070410000	03102100100000	03104070040000	03101070190000	03102040270000
03102060500000	03102070350000	03102080320000	03101030260000	03102040280000
03104060260000	03101100080000	03102040190000	03102060030000	03104050370000
03101080310000	03102070170000	03102080100000	03102090190000	03101080160000
03101110200000	03102030450000	03102070520000	03101100150000	03102060120000
03102070060000	03102130100000	03101110150000	03102080080000	03102080220000
03102040210000	03102070240000	03101080290000	03102060060000	03101110040000
03102030560000	03102140090000	03102060210000	03102100190000	03102120120000
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03104050030000	03101100270000	03102040250000	03102050170000	03102070230000
03102120360000	03104080170000	03101110090000	03104060210000	03104080060000
03101080300000	03102000210000	03102000220000	03102090010000	03101080230000
03102030320000	03102090050000	03102110130000	03101080250000	03102060360000
03102080060000	03102090110000	03102030290000	03102070320000	03102110020000
03104030020000	03102060190000	03102070460000	03102060520000	03101080030000
03104070070000	03102080440000	03102120160000	03102050180000	03102110050000
03104080250000	03102050060000	03102100450000	03104070060000	03104070090000
03101070120000	03104080300000	03102070370000	03104030110000	03102070360000
03104080310000	03104070130000	03102090160000	03102030410000	03104030270000
03102090180000	03101030250000	03104050320000	03101090040000	03102000230000
03102140130000	03102140190000	03104050040000	03102070480000	03104050050000
03102040340000	03102120250000	03101100130000	03101070270000	03101100300000
03101080130000	03102120190000	03101030290000	03101080220000	03102070270000
03102140170000	03101060100000	03101080040000	03104050070000	03101070170000
03101080110000	03101110110000	03101090020000	03102060270000	03101100110000
03101100120000	03102060240000	03102060350000	03102060610000	03102100380000
03101080240000	03104050020000	03101070180000	03101080320000	03102040300000
03104080030000	03101080150000	03101080180000	03101030230000	03102140100000
03101090150000	03102070420000	03102060320000	03102120290000	03104060160000
03101070200000	03101080100000	03101080200000	03104050100000	03104080120000
03101080080000	03101110100000	03101070230000	03102120060000	03101060080000
03101090140000	03104050310000	03102080010000	03102080230000	03101080170000
03102070450000	03102060290000	03102030610000	03102080390000	03101070090000
03104060180000	03101030320000	03101080270000	03102030080000	03102070580000
03101080350000	03101110010000	03104060140000	03102030130000	03102110140000

03102050040000 03101080120000 03104050250000 03104050090000 03101080050000
03102050020000 03101110030000 03104080320000

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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