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	03112060070000
Property address	295 HIGHLAND AVE
Township	Wheeling (38)
Assessor neighborhood	38023
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$37,000	**$26,427**	**$10,573**

28.6% of the current assessed value.
Estimated tax effect about $2,243 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 177 other properties in assessor neighborhood 38023 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 $26.04 per square foot. This home is assessed at $36.45 per square foot, which is 40% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,015 square feet gives $26,427. 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	1,015 square feet
Land area	7,150 square feet
Year built	1964
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$36.45

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	300
2	Building area within 15% of this home	189
3	Built within 15 years of this home	184
4	Same building type	178
5	Same construction quality grade	177

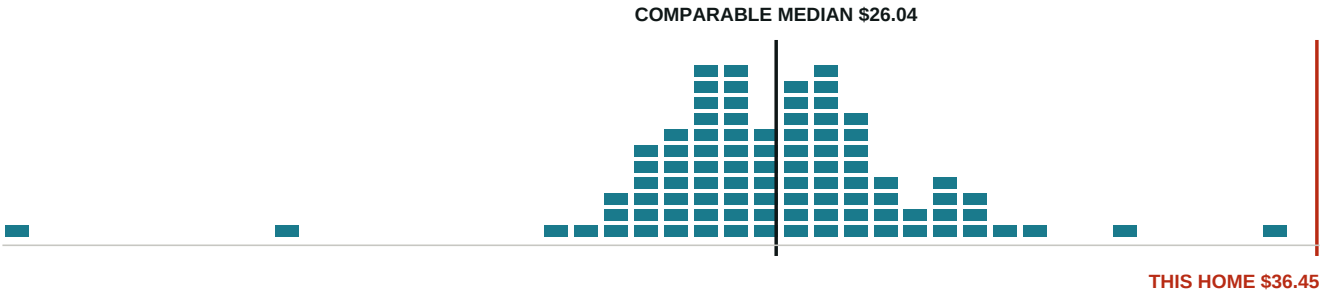
The comparable figure used is the median of all 177 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 177 properties 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	177
Lowest assessed	$11.20 per square foot
25th percentile	$24.59 per square foot
Median	$26.04 per square foot
75th percentile	$27.29 per square foot
Highest assessed	$35.40 per square foot
This home	$36.45 per square foot
Position	assessed above 177 of the 177 comparable properties, the 100th percentile



$11.20 per sq ft — 177 comparable properties by assessed value per square foot, one mark is 2 properties — $36.45 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 177 comparables	$26.04
Building area of this home	1,015 sq ft
Median multiplied by building area	**$26,427**
Current total assessed value	$37,000
Difference, the reduction requested	**$10,573**

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 $10,573 in assessed value is worth roughly $2,243 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

177 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 177 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
03112190190000	388 STONE PL	1,022	1961	3	1	$24,000	$23.48
03121140050000	377 JEROME PL	1,026	1958	3	1	$24,337	$23.72
03112010300000	195 WHEELING AVE	1,016	1950	2	1	$25,000	$24.61
03112180130000	412 CRESCENT DR	1,032	1961	3	1	$25,426	$24.64
03112190130000	209 E MANCHESTER DR	1,029	1964	3	1	$25,743	$25.02
03121150050000		1,026	1962	3	1	$26,000	$25.34
03121140190000		1,026	1958	2	1	$26,000	$25.34
03121160160000		1,026	1960	3	1	$26,000	$25.34
03112200180000		1,022	1959	3	1	$26,000	$25.44
03112200040000		1,022	1960	3	1	$26,000	$25.44
03121070520000		1,022	1959	3	1	$26,000	$25.44
03121150090000		1,024	1958	3	1	$26,126	$25.51
03121030230000		1,019	1953	2	1	$26,000	$25.52
03112010080000		1,017	1959	3	1	$26,025	$25.59
03112180050000		1,032	1962	3	1	$26,413	$25.59
03112100160000		1,032	1962	3	1	$26,818	$25.99
03112080120000		1,032	1960	3	1	$27,000	$26.16
03121070070000		1,032	1956	3	1	$27,000	$26.16
03112060060000		1,015	1961	3	1	$26,585	$26.19
03112200210000		1,030	1961	3	1	$27,000	$26.21
03112090070000		1,029	1960	3	1	$27,000	$26.24
03121140110000		1,026	1958	3	1	$27,000	$26.32
03121140160000		1,026	1959	3	1	$27,000	$26.32
03121150140000		1,026	1958	3	1	$27,000	$26.32
03121120090000		1,022	1959	3	1	$27,000	$26.42
03112210070000		1,022	1959	3	1	$27,000	$26.42
03121130220000		1,022	1959	3	1	$27,000	$26.42
03121070480000		1,032	1961	3	1	$27,412	$26.56
03121160010000		1,010	1961	3	1	$27,000	$26.73
03121140140000		1,026	1960	3	1	$27,497	$26.80
03112090110000		1,032	1960	3	1	$27,816	$26.95
03112200100000		1,022	1960	3	1	$27,661	$27.07
03112100120000		1,032	1960	3	1	$28,000	$27.13
03112100100000		1,032	1960	3	1	$28,000	$27.13
03112100150000		1,030	1960	3	1	$28,000	$27.18
03112190120000		1,028	1959	3	1	$28,000	$27.24
03121150120000		1,026	1958	3	1	$28,000	$27.29
03121150130000		1,026	1958	3	1	$28,000	$27.29
03121140080000		1,026	1958	3	1	$28,000	$27.29
03121150160000		1,026	1958	3	1	$28,000	$27.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03121150200000		1,026	1959	3	1	$28,000	$27.29
03112200200000		1,022	1960	3	1	$28,000	$27.40
03121120050000		1,022	1960	3	1	$28,000	$27.40
03112200190000		1,022	1959	3	1	$28,000	$27.40
03121130090000		1,022	1959	3	1	$28,000	$27.40
03112200110000		1,022	1959	3	1	$28,000	$27.40
03112210030000		1,022	1959	3	1	$28,001	$27.40
03112050180000		1,008	1953	3	1	$28,000	$27.78
03112180080000		1,032	1961	3	1	$29,000	$28.10
03121070550000		1,032	1960	3	1	$29,000	$28.10
03112180100000		1,032	1961	3	1	$29,001	$28.10
03112190170000		1,029	1960	3	1	$29,001	$28.18
03112001380000		1,013	1954	3	1	$29,000	$28.63
03112090140000		1,032	1959	3	1	$30,000	$29.07
03112180150000		1,032	1961	2	1	$30,000	$29.07
03112180070000		1,032	1962	3	1	$30,000	$29.07
03121160150000		1,032	1962	3	1	$30,000	$29.07
03121120020000		1,022	1959	3	1	$30,000	$29.35
03112190140000		1,029	1959	3	1	$31,000	$30.13
03112010070000		1,017	1958	3	2	$36,000	$35.40
03112060070000	**295 HIGHLAND AVE**	**1,015**	**1964**	**3**	**1**	**$37,000**	**$36.45**

Median of all 177 comparables: $26.04 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38023, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 177 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.

03112020030000	03112020040000	03112080090000	03112090130000	03121120070000
03112220060000	03121120100000	03112200080000	03112080130000	03121130040000
03121070530000	03121070510000	03121070590000	03112190190000	03112060020000
03121120010000	03121130210000	03112210050000	03121160180000	03121140050000
03112180060000	03112190020000	03121120030000	03112200090000	03112000950000
03121140010000	03121140200000	03112210080000	03121130070000	03112090020000
03112180010000	03121130100000	03121070540000	03112220010000	03121070050000
03112200030000	03121150110000	03121140150000	03121130200000	03121130230000
03121150040000	03121140030000	03121120060000	03121070500000	03121120080000
03121120040000	03112010300000	03121160130000	03112180130000	03121130160000
03121140100000	03112210060000	03112190150000	03112080050000	03112001400000
03112200160000	03112200170000	03112190130000	03121070440000	03121070470000
03112000910000	03112190110000	03121150070000	03112200140000	03112220110000
03121150050000	03121140190000	03121160160000	03112190060000	03121150150000
03112200180000	03112200040000	03121070520000	03121070260000	03121150090000
03121030230000	03112001410000	03112010080000	03112180050000	03121140130000
03112090170000	03112001150000	03121030180000	03121140120000	03112180120000
03121040010000	03112100010000	03112100160000	03121030080000	03112050040000
03112080120000	03121070070000	03112060060000	03112200210000	03112100130000
03112090070000	03112220020000	03112010100000	03121030060000	03121130060000
03121130020000	03121140110000	03121140160000	03121150140000	03121070250000
03121120090000	03112210070000	03121130220000	03121070480000	03121160010000
03112100110000	03121140140000	03112080080000	03112090090000	03112190160000
03112190200000	03121130180000	03112000620000	03112070180000	03112090110000
03112190050000	03112200070000	03112200100000	03112190080000	03112100120000
03112100100000	03112100150000	03112190120000	03112000720000	03112100140000
03121130130000	03121150120000	03121150130000	03121140080000	03121150160000
03121150200000	03112200200000	03121120050000	03112200190000	03121130090000
03112200110000	03112210030000	03121160110000	03112190040000	03112000630000
03112050180000	03112180170000	03121070060000	03112220040000	03112180080000
03121070550000	03112180100000	03112190170000	03112210020000	03112180040000
03112000500000	03112001380000	03112080110000	03112080060000	03112090140000
03112180150000	03112180070000	03121160150000	03112180090000	03112090160000
03112000930000	03121120020000	03112080100000	03112180030000	03112100280000
03112180020000	03112190140000	03112190030000	03112090180000	03121070580000
03112180140000	03112010070000			

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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