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	03161040180000
Property address	1510 E WAVERLY CT
Township	Wheeling (38)
Assessor neighborhood	38040
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$43,000	**$37,629**	**$5,371**

12.5% of the current assessed value.
Estimated tax effect about $1,139 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 209 other properties in assessor neighborhood 38040 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 $32.11 per square foot. This home is assessed at $36.69 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,172 square feet gives $37,629. 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	1,172 square feet
Land area	10,850 square feet
Year built	1972
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$36.69

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	1,031
2	Building area within 15% of this home	212
3	Built within 15 years of this home	211
4	Same building type	211
5	Same construction quality grade	209

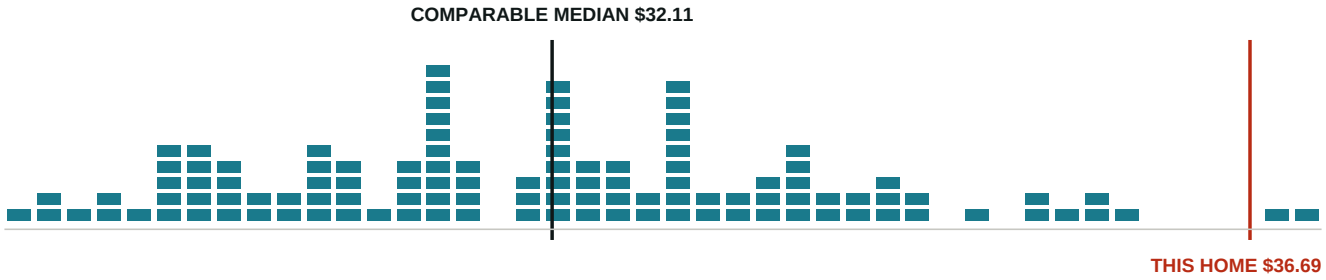
The comparable figure used is the median of all 209 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 209 properties 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	209
Lowest assessed	$28.51 per square foot
25th percentile	$30.63 per square foot
Median	$32.11 per square foot
75th percentile	$33.11 per square foot
Highest assessed	$37.16 per square foot
This home	$36.69 per square foot
Position	assessed above 207 of the 209 comparable properties, the 99th percentile



$28.51 per sq ft — 209 comparable properties by assessed value per square foot, one mark is 2 properties — $37.16 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 209 comparables	$32.11
Building area of this home	1,172 sq ft
Median multiplied by building area	**$37,629**
Current total assessed value	$43,000
Difference, the reduction requested	**$5,371**

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 $5,371 in assessed value is worth roughly $1,139 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

209 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 209 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
03163100050000	1505 E ROSEHILL DR	1,244	1964	3	1	$36,192	$29.09
03161020290000	2438 N FORREST LN	1,266	1974	3	1	$38,536	$30.44
03161070110000	2003 PEACHTREE LN	1,251	1975	3	1	$38,172	$30.51
03082130200000	3154 DANIELS CT N	1,212	1979	3	1	$37,164	$30.66
03091200170000	1515 E FLENTIE LN	1,266	1975	3	1	$38,900	$30.73
03161130240000		1,250	1973	3	2	$38,928	$31.14
03161040070000		1,211	1974	3	1	$37,721	$31.15
03163080080000		1,212	1958	3	1	$38,000	$31.35
03163050210000		1,244	1964	3	1	$39,069	$31.41
03083130460000		1,220	1970	3	2	$38,377	$31.46
03161120080000		1,269	1974	3	2	$39,998	$31.52
03091210090000		1,255	1974	3	2	$39,667	$31.61
03163080200000		1,250	1958	3	1	$40,000	$32.00
03093050180000		1,249	1973	3	1	$39,986	$32.01
03174050100000		1,255	1963	4	1	$40,426	$32.21
03083120230000		1,238	1972	3	1	$40,000	$32.31
03173090110000		1,231	1969	3	1	$39,806	$32.34
03083120290000		1,200	1973	3	1	$38,856	$32.38
03093050040000		1,220	1974	3	2	$39,568	$32.43
03082080090000		1,260	1975	3	2	$40,973	$32.52
03203090110000		1,178	1975	3	2	$38,410	$32.61
03172140310000		1,257	1982	3	1	$41,000	$32.62
03084090230000		1,256	1974	3	2	$40,984	$32.63
03161050110000		1,217	1975	3	2	$39,850	$32.74
03161100230000		1,220	1972	3	1	$40,000	$32.79
03161060220000		1,215	1974	3	1	$40,000	$32.92
03093040010000		1,265	1975	3	2	$41,776	$33.02
03082100100000		1,194	1971	3	2	$39,500	$33.08
03161040350000		1,166	1974	3	2	$38,609	$33.11
03084100140000		1,235	1970	3	2	$41,000	$33.20
03082080120000		1,263	1972	3	2	$42,000	$33.25
03084090100000		1,252	1970	3	2	$42,000	$33.55
03161060080000		1,251	1972	3	1	$42,000	$33.57
03093050070000		1,220	1973	3	1	$41,000	$33.61
03091220030000		1,245	1974	3	1	$42,000	$33.73
03082140240000		1,184	1977	3	1	$40,000	$33.78
03082130140000		1,212	1977	3	1	$41,000	$33.83
03083120350000		1,238	1972	3	2	$42,000	$33.93
03161080210000		1,177	1972	3	1	$40,000	$33.98
03204150020000		1,230	1960	3	1	$41,978	$34.13

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03181140010000		1,200	1965	3	1	$41,000	$34.17
03161120190000		1,229	1972	4	2	$42,000	$34.17
03161040380000		1,166	1972	3	1	$40,000	$34.31
03161060040000		1,251	1972	3	2	$43,000	$34.37
03204000180000		1,221	1962	3	1	$42,000	$34.40
03082130060000		1,162	1972	3	1	$40,000	$34.42
03084080350000		1,160	1974	3	1	$40,000	$34.48
03161070070000		1,217	1972	3	2	$42,000	$34.51
03174020030000		1,187	1963	3	1	$41,000	$34.54
03082070370000		1,205	1972	3	2	$42,000	$34.85
03161020260000		1,229	1974	3	2	$43,000	$34.99
03082130090000		1,162	1972	3	1	$41,000	$35.28
03082130020000		1,160	1972	3	1	$41,000	$35.34
03174050010000		1,187	1963	3	2	$42,000	$35.38
03201120170000		1,211	1965	3	2	$43,000	$35.51
03161040280000		1,234	1971	3	2	$44,000	$35.66
03161070050000		1,177	1972	3	2	$42,000	$35.68
03083120060000		1,176	1969	3	2	$42,000	$35.71
03161040180000	**1510 E WAVERLY CT**	**1,172**	**1972**	**3**	**2**	**$43,000**	**$36.69**
03161070150000		1,087	1972	3	1	$40,000	$36.80
03201110130000		1,211	1964	4	2	$45,000	$37.16

Median of all 209 comparables: $32.11 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 209 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.

03084100110000	03083130040000	03082100130000	03084040250000	03093070070000
03163100050000	03082090050000	03082060060000	03082070230000	03093050210000
03082070040000	03084060020000	03083130100000	03173040360000	03161120150000
03084030150000	03161060190000	03083120140000	03083140100000	03084060220000
03084070270000	03084030220000	03084060080000	03083130220000	03084080080000
03083130070000	03084090070000	03181160230000	03163100160000	03084060190000
03084060110000	03084060140000	03083140130000	03181160140000	03082100190000
03161060130000	03163100190000	03084060280000	03161030080000	03093070010000
03084070200000	03084040220000	03091210130000	03161020290000	03174030030000
03173050170000	03161070110000	03083130410000	03093060020000	03082060150000
03201120030000	03082070130000	03084070140000	03082130200000	03161040010000
03084090170000	03091200170000	03174050020000	03091210020000	03082100060000
03173090010000	03084090200000	03181150040000	03181140100000	03181160040000
03173040330000	03173090160000	03161130240000	03161040070000	03172040580000
03163080080000	03084040130000	03161100090000	03161020250000	03083130380000
03083130490000	03084080240000	03082080040000	03084030280000	03083130130000
03084100070000	03163050210000	03174040250000	03174040140000	03173050150000
03161040100000	03161020080000	03083130460000	03161120080000	03163020260000
03082060190000	03091210090000	03173040390000	03173040370000	03173040290000
03203090090000	03161050090000	03163080200000	03173040260000	03093050180000
03173040270000	03082090120000	03082100030000	03084030190000	03173090030000
03082100290000	03084030310000	03084050100000	03082100150000	03084030080000
03084050010000	03082060090000	03082050040000	03084070020000	03084030250000
03084070050000	03161040250000	03174050100000	03161020230000	03174110020000
03083120230000	03173090110000	03083120290000	03084030010000	03093050040000
03174040170000	03161050150000	03082080090000	03173040240000	03084090040000
03203090110000	03172140310000	03084090230000	03181140030000	03203120040000
03161050110000	03161100230000	03082090230000	03181150300000	03161020140000
03174030010000	03174040040000	03174040220000	03174020290000	03174040060000
03161060220000	03084080020000	03084090010000	03084070080000	03084040310000
03084090140000	03161040140000	03161060050000	03093040010000	03082100100000
03172140320000	03161040350000	03084100140000	03082080120000	03202140210000
03161060150000	03173050240000	03173090120000	03201160010000	03173090090000
03084090100000	03161060080000	03093050070000	03181160180000	03181150160000
03174040280000	03084070230000	03084040030000	03084080050000	03091220030000
03172100060000	03082140240000	03161140200000	03082130140000	03161060020000
03083120350000	03161080210000	03161140100000	03204150020000	03181140010000
03161120190000	03161040380000	03184010770000	03161060040000	03204000180000
03174020150000	03082130060000	03084080350000	03161070070000	03174020030000
03082070370000	03161020260000	03082130090000	03083140200000	03082130020000
03174050010000	03201120170000	03184011150000	03161040280000	03161070050000
03083120060000	03091210050000	03161070150000	03201110130000	

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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