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	03181040060000
Property address	1406 W LEXINGTON DR
Township	Wheeling (38)
Assessor neighborhood	38031
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$51,000

16.3% of the current assessed value.

COMPARABLES IMPLY

$42,680

Estimated tax effect about $1,765 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,320

SECTION 1

The argument in one paragraph

The Assessor values 486 other properties in assessor neighborhood 38031 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 $28.30 per square foot. This home is assessed at $33.82 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,508 square feet gives $42,680. 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	1,508 square feet
Land area	9,864 square feet
Year built	1963
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$51,000
Assessed value per square foot	$33.82

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	960
2	Building area within 15% of this home	488
3	Built within 15 years of this home	487
4	Same building type	487
5	Same construction quality grade	486

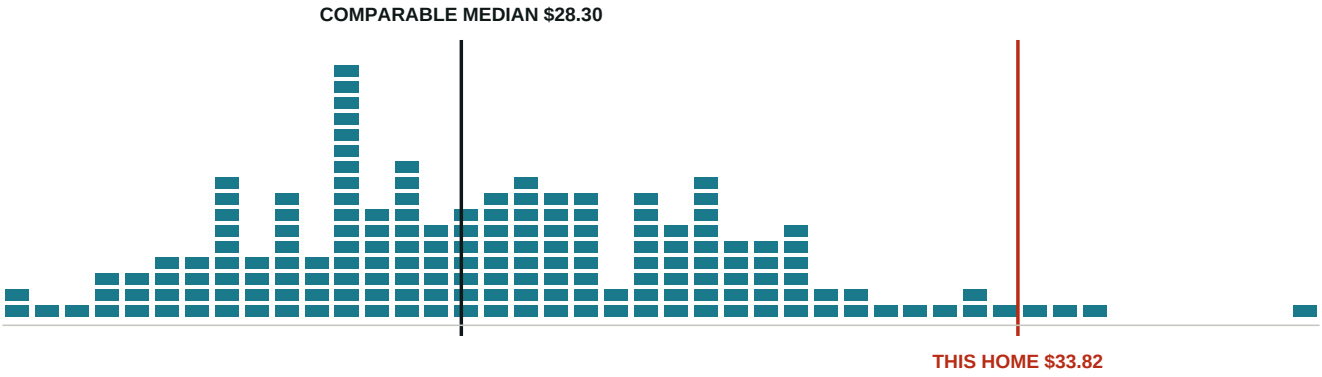
The comparable figure used is the median of all 486 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 486 properties 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	486
Lowest assessed	$23.75 per square foot
25th percentile	$27.12 per square foot
Median	$28.30 per square foot
75th percentile	$30.17 per square foot
Highest assessed	$36.81 per square foot
This home	$33.82 per square foot
Position	assessed above 482 of the 486 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 486 comparables	$28.30
Building area of this home	1,508 sq ft
Median multiplied by building area	**$42,680**
Current total assessed value	$51,000
Difference, the reduction requested	**$8,320**

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 $8,320 in assessed value is worth roughly $1,765 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

486 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 486 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
03091130210000	1072 HARVARD LN	1,532	1967	3	1	$38,000	$24.80
03074170150000	814 W HACKBERRY DR	1,570	1969	4	1	$39,281	$25.02
03091070190000	1714 E FLENTIE LN	1,566	1972	4	2	$39,854	$25.45
03074020080000	2906 N KENNICOTT AVE	1,563	1970	4	2	$40,126	$25.67
03083180050000	827 LEHIGH LN	1,489	1972	4	1	$38,379	$25.78
03082020010000	1074 CROFTON LN	1,534	1971	4	3	$39,638	$25.84
03074020190000		1,570	1969	3	1	$41,000	$26.11
03082040010000		1,499	1974	3	1	$40,001	$26.69
03181050140000		1,559	1968	4	2	$41,632	$26.70
03181070290000		1,568	1965	3	1	$42,000	$26.79
03181070340000		1,559	1967	4	2	$42,000	$26.94
03184120060000		1,559	1966	4	2	$42,001	$26.94
03184120090000		1,559	1967	4	2	$42,239	$27.09
03171090200000		1,569	1966	4	1	$43,000	$27.41
03092100280000		1,531	1968	4	3	$42,000	$27.43
03183050520000		1,567	1967	4	1	$43,000	$27.44
03082110150000		1,526	1971	3	2	$42,000	$27.52
03074060050000		1,519	1967	4	1	$42,001	$27.65
03183060060000		1,540	1962	3	1	$43,000	$27.92
03181050100000		1,535	1967	4	2	$43,000	$28.01
03183100030000		1,496	1964	3	1	$42,001	$28.08
03081080070000		1,495	1971	3	1	$42,001	$28.09
03181070360000		1,563	1967	4	2	$43,918	$28.10
03184120040000		1,559	1966	4	2	$44,001	$28.22
03081080200000		1,486	1971	3	1	$42,000	$28.26
03183050130000		1,486	1962	3	1	$42,000	$28.26
03181040010000		1,485	1965	3	1	$42,000	$28.28
03181040030000		1,460	1964	4	2	$41,308	$28.29
03181060040000		1,474	1963	3	1	$42,000	$28.49
03181080140000		1,473	1964	3	1	$42,001	$28.51
03183100300000		1,466	1966	4	2	$41,871	$28.56
03183050530000		1,467	1966	4	2	$42,001	$28.63
03074070330000		1,534	1966	4	1	$44,000	$28.68
03181070220000		1,499	1965	3	1	$43,000	$28.69
03181090240000		1,463	1964	3	1	$42,000	$28.71
03184100150000		1,466	1967	4	2	$42,117	$28.73
03184130170000		1,456	1975	3	1	$42,000	$28.85
03184120110000		1,559	1966	4	2	$45,000	$28.86
03181080110000		1,489	1964	3	1	$43,000	$28.88
03183100270000		1,535	1966	4	2	$44,414	$28.93

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03182120010000		1,484	1968	3	1	$43,000	$28.98
03184130200000		1,483	1966	3	1	$43,000	$29.00
03183080060000		1,549	1962	3	2	$45,000	$29.05
03183050350000		1,466	1966	3	2	$42,672	$29.11
03183050500000		1,466	1967	4	2	$42,775	$29.18
03183100230000		1,472	1966	3	1	$43,000	$29.21
03183080150000		1,501	1962	3	1	$44,000	$29.31
03181070420000		1,535	1968	4	2	$45,000	$29.32
03183100210000		1,466	1969	4	2	$43,000	$29.33
03181100020000		1,496	1962	3	2	$44,000	$29.41
03074070020000		1,462	1966	3	2	$43,000	$29.41
03181070320000		1,559	1965	4	2	$46,084	$29.56
03183100250000		1,466	1966	4	2	$44,000	$30.01
03183050280000		1,466	1966	4	2	$44,001	$30.01
03183050400000		1,466	1966	4	2	$45,000	$30.70
03183040010000		1,462	1967	4	2	$45,000	$30.78
03182150080000		1,552	1973	4	2	$48,001	$30.93
03081070020000		1,454	1972	4	2	$45,194	$31.08
03183050480000		1,466	1967	4	2	$46,000	$31.38
03201030310000		1,461	1972	4	2	$49,001	$33.54
03181040060000	**1406 W LEXINGTON DR**	**1,508**	**1963**	**4**	**3**	**$51,000**	**$33.82**

Median of all 486 comparables: $28.30 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38031, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 486 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.

03092150410000	03091160130000	03084110100000	03074160380000	03074140270000
03092100250000	03092110030000	03092110060000	03083160230000	03074160160000
03074050060000	03074050040000	03074170330000	03074130330000	03074020150000
03091130210000	03074140210000	03082030220000	03082030100000	03074170150000
03074010090000	03074020020000	03074150180000	03074170240000	03084130310000
03074150060000	03083090010000	03083100080000	03074130270000	03074040040000
03074110020000	03074160320000	03091070190000	03074140180000	03181040100000
03074070230000	03083190050000	03084120090000	03074150340000	03074170080000
03074170010000	03091130310000	03074020080000	03074040120000	03083100110000
03083180050000	03074030130000	03074130080000	03082020010000	03074160460000
03074170210000	03074170280000	03074030210000	03083090350000	03074170180000
03074020180000	03074030240000	03074170070000	03083040060000	03074020070000
03074030270000	03074020100000	03074160260000	03083100030000	03092100430000
03074030550000	03091140030000	03074150350000	03074130150000	03074040070000
03092120040000	03074020190000	03074020220000	03074040380000	03074130190000
03081050060000	03081040140000	03082030020000	03082020030000	03081050160000
03181040130000	03092140430000	03182100040000	03091130130000	03091130340000
03181080190000	03083040160000	03083090280000	03074130120000	03074130020000
03074170060000	03083090210000	03074170130000	03074030100000	03074040300000
03074040180000	03074030360000	03074160090000	03074160350000	03092150500000
03091170170000	03074030420000	03092150370000	03082040010000	03181050140000
03081070180000	03181070290000	03182110250000	03091180090000	03092160020000
03092150180000	03091060180000	03181070340000	03184120060000	03074040440000
03182090140000	03092160050000	03092100540000	03184120090000	03182100210000
03182100060000	03092170060000	03083020110000	03074150140000	03074150320000
03074130300000	03083090230000	03083090180000	03083160160000	03074140010000
03074030480000	03074130420000	03083060080000	03083160260000	03074140120000
03074030400000	03074160060000	03074130230000	03074160120000	03074160290000
03083060120000	03092140070000	03091160020000	03091160070000	03092140580000
03092150280000	03091160040000	03092100290000	03092140500000	03092100480000
03092140190000	03092140550000	03092120060000	03092140160000	03091130160000
03092100450000	03092150010000	03092140120000	03091130050000	03182120030000
03074160030000	03092100530000	03074010110000	03171090200000	03091160210000
03092100200000	03092170040000	03092170010000	03092170110000	03092170140000
03091180080000	03092100150000	03184110220000	03092100280000	03183050520000
03182110090000	03074040080000	03182120270000	03181080210000	03082110150000
03092110190000	03183040050000	03183050270000	03183050540000	03182090020000
03183050230000	03183090020000	03074060050000	03181080020000	03184130240000
03092140020000	03183030090000	03182120300000	03091130380000	03092140260000
03092140570000	03092140400000	03091170130000	03092150230000	03092130040000
03092100040000	03091160100000	03092130070000	03092140350000	03091150020000
03092150400000	03092110220000	03092150460000	03092140060000	03092120030000
03092150160000	03183060060000	03182100090000	03092130130000	03181080230000
03181050100000	03182080020000	03182140070000	03092130030000	03183100030000
03081080070000	03181070360000	03182110370000	03091170200000	03091180170000

03092170160000 03092100560000 03091160320000 03181080010000 03184120040000
03183100130000 03183100220000 03183050310000 03081080200000 03183050130000
03181040010000 03181040030000 03074040270000 03074030070000 03083100130000
03074150380000 03074160500000 03182110020000 03074030320000 03184120100000
03083020140000 03183050200000 03171100100000 03181060040000 03092120140000
03181080140000 03183030260000 03183100300000 03183050070000 03092100160000
03091130400000 03183050530000 03181050170000 03091170020000 03092120160000
03092140230000 03091130250000 03091170060000 03074070330000 03181070220000
03181130200000 03181090240000 03184100150000 03081080140000 03084110020000
03083090040000 03091150040000 03084140220000 03181070280000 03181070190000
03184130170000 03184120110000 03183100170000 03183050490000 03183100340000
03181080110000 03091160250000 03182110290000 03182110390000 03182110220000
03182100150000 03184120070000 03183100270000 03092140300000 03183100190000
03074040450000 03182120010000 03184130200000 03183060130000 03092150600000
03183080060000 03092110210000 03183050350000 03181070160000 03184110070000
03183050500000 03084120070000 03083020160000 03183100230000 03182060030000
03183100310000 03092150140000 03183030250000 03183080150000 03183080070000
03181070420000 03081050100000 03183100210000 03183030200000 03092150300000
03181090200000 03182110310000 03183100060000 03183080050000 03074070020000
03181100020000 03181070170000 03183100180000 03074090180000 03074130290000
03181050160000 03182110120000 03182120200000 03074100010000 03182090110000
03171090070000 03181070400000 03181070320000 03183050340000 03183100290000
03183100100000 03181050030000 03091160350000 03091180050000 03184100240000
03183080160000 03184130130000 03181040230000 03171100130000 03181040250000
03183030220000 03182110010000 03181110040000 03082110180000 03183100250000
03183050280000 03183060040000 03182110060000 03184130100000 03184130220000
03181110130000 03183050140000 03183100040000 03181050150000 03181100010000
03181050010000 03184130070000 03183080080000 03183050370000 03181050180000
03181050120000 03181040120000 03184110130000 03182090050000 03183090070000
03183020150000 03184100160000 03181100030000 03083050060000 03183050410000
03183050250000 03181070380000 03184130160000 03184130090000 03183040100000
03183100380000 03083060020000 03181080260000 03181070370000 03184120050000
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03084130100000 03181110070000 03183040010000 03184100130000 03184130140000
03184130060000 03081080040000 03183020130000 03183030130000 03181080040000
03184090130000 03183020090000 03183070030000 03181040040000 03181090150000
03183030110000 03181040020000 03181060050000 03184100080000 03181080150000
03181090230000 03181050110000 03171100180000 03183100370000 03181050130000
03201030270000 03182150080000 03183080100000 03183040060000 03181090190000
03091060200000 03081070020000 03183100080000 03184130040000 03183050390000
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03083070030000 03181070260000 03183050480000 03183080200000 03181070060000
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03181050080000 03181080180000 03181070020000 03184110020000 03181040150000
03181090020000 03181060070000 03181090100000 03181090330000 03181130150000
03183020110000 03181040200000 03181070200000 03181070330000 03181070410000
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03183100160000 03184130190000 03181040080000 03183050380000 03083050030000
03184100070000 03183100150000 03181040220000 03201030310000 03183030140000
03201030280000 03184080030000 03182100240000 03074170100000 03181080280000
03074090310000

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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