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	03181040070000
Property address	1410 W LEXINGTON DR
Township	Wheeling (38)
Assessor neighborhood	38031
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$43,000

11.0% of the current assessed value.

COMPARABLES IMPLY

$38,283

REDUCTION REQUESTED

$4,717

Estimated tax effect about $1,000 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 373 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 $29.54 per square foot. This home is assessed at $33.18 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,296 square feet gives $38,283. 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	1,296 square feet
Land area	9,180 square feet
Year built	1964
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$33.18

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	534
2	Building area within 15% of this home	381
3	Built within 15 years of this home	379
4	Same building type	374
5	Same construction quality grade	373

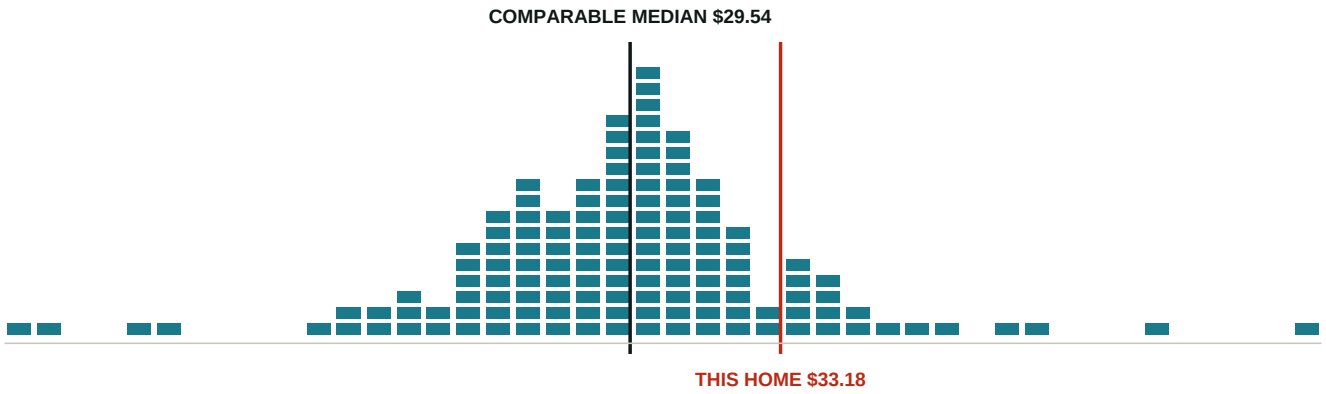
The comparable figure used is the median of all 373 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 373 properties 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	373
Lowest assessed	$14.40 per square foot
25th percentile	$26.91 per square foot
Median	$29.54 per square foot
75th percentile	$31.05 per square foot
Highest assessed	$46.27 per square foot
This home	$33.18 per square foot
Position	assessed above 335 of the 373 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 373 comparables	$29.54
Building area of this home	1,296 sq ft
Median multiplied by building area	**$38,283**
Current total assessed value	$43,000
Difference, the reduction requested	**$4,717**

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 $4,717 in assessed value is worth roughly $1,000 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

373 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 373 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
03091090070000	1800 E DARRYL DR	1,352	1956	3	1	$30,000	$22.19
03092150250000	6 UNIVERSITY CT	1,350	1968	3	1	$30,508	$22.60
03091020080000	3320 N BETTY DR	1,321	1954	3	1	$31,905	$24.15
03091100040000	1815 E DARRYL DR	1,235	1956	3	1	$30,000	$24.29
03091070120000	3504 BUFFALO GROVE RD	1,348	1952	3	1	$33,000	$24.48
03091050050000	3210 N BETTY DR	1,271	1954	2	1	$32,000	$25.18
03091030190000	3400 N ELLEN DR	1,260	1956	2	1	$32,000	$25.40
03091060110000	3232 N ELLEN DR	1,298	1954	3	1	$33,000	$25.42
03091040180000	1730 DUN-LO DR	1,287	1979	3	1	$33,000	$25.64
03092100340000	1058 CAMBRIDGE DR	1,284	1968	3	1	$33,000	$25.70
03091160230000	182 DOWNING RD	1,292	1968	4	1	$33,321	$25.79
03092100030000	884 SAXON PL	1,330	1970	4	2	$34,577	$26.00
03074070070000	322 W BRAESIDE DR	1,232	1968	3	2	$32,154	$26.10
03091170050000		1,326	1971	4	2	$35,051	$26.43
03092120090000		1,311	1967	4	2	$34,704	$26.47
03092120120000		1,340	1968	3	2	$35,665	$26.62
03091020090000		1,233	1960	3	1	$34,000	$27.58
03092130020000		1,339	1968	3	2	$37,001	$27.63
03074090040000		1,232	1969	3	1	$34,281	$27.83
03074040360000		1,232	1967	3	1	$34,772	$28.22
03083090200000		1,232	1971	3	2	$35,095	$28.49
03074040190000		1,232	1970	3	1	$35,117	$28.50
03074090290000		1,268	1968	3	1	$36,249	$28.59
03182060070000		1,327	1967	3	1	$38,000	$28.64
03182110260000		1,314	1968	3	1	$37,701	$28.69
03074080160000		1,295	1969	3	2	$37,268	$28.78
03182100140000		1,314	1968	4	2	$38,241	$29.10
03181040210000		1,304	1965	3	1	$38,000	$29.14
03182100230000		1,314	1971	4	2	$38,359	$29.19
03183040070000		1,245	1962	3	1	$36,380	$29.22
03181070070000		1,297	1963	3	1	$38,000	$29.30
03181080240000		1,324	1964	3	1	$39,000	$29.46
03182110170000		1,314	1968	3	2	$38,805	$29.53
03083040090000		1,282	1972	3	1	$37,956	$29.61
03083160100000		1,282	1971	3	1	$38,000	$29.64
03182110200000		1,314	1968	3	1	$39,000	$29.68
03171090150000		1,322	1966	3	1	$39,306	$29.73
03182110230000		1,338	1968	3	1	$40,000	$29.90
03074030460000		1,258	1967	3	2	$37,656	$29.93
03184110040000		1,297	1965	3	1	$39,000	$30.07

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03181090180000		1,327	1962	3	2	$40,001	$30.14
03182110330000		1,314	1971	4	2	$39,725	$30.23
03182110380000		1,314	1972	4	2	$39,738	$30.24
03182110030000		1,314	1968	3	1	$40,000	$30.44
03074130170000		1,297	1972	3	2	$39,688	$30.60
03083060090000		1,282	1972	4	2	$39,618	$30.90
03182110070000		1,314	1969	3	2	$40,728	$31.00
03182120120000		1,314	1971	3	1	$41,001	$31.20
03182110100000		1,314	1969	4	2	$41,328	$31.45
03201060190000		1,247	1957	3	1	$39,318	$31.53
03091070080000		1,260	1974	3	2	$40,000	$31.75
03201080090000		1,318	1952	3	1	$42,000	$31.87
03182100200000		1,314	1968	4	2	$42,000	$31.96
03083040150000		1,282	1971	3	2	$41,000	$31.98
03074130410000		1,282	1971	3	2	$41,000	$31.98
03083160130000		1,282	1970	4	2	$42,000	$32.76
03083040120000		1,282	1971	3	2	$42,000	$32.76
03181040070000	**1410 W LEXINGTON DR**	**1,296**	**1964**	**3**	**1**	**$43,000**	**$33.18**
03201070050000		1,352	1955	3	1	$45,000	$33.28
03183050040000		1,246	1962	3	3	$46,000	$36.92
03201030130000		1,323	1953	4	3	$55,541	$41.98

Median of all 373 comparables: $29.54 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 373 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.

03092150440000	03092150560000	03184070020000	03184070030000	03092100510000
03091130120000	03091130410000	03092010090000	03091080040000	03091090070000
03091080060000	03092150250000	03092150470000	03091080050000	03091070010000
03091130030000	03091070130000	03074080020000	03092170080000	03092170090000
03092100100000	03092170020000	03092150390000	03092150050000	03091160190000
03091020080000	03091100040000	03091070120000	03092130160000	03091130080000
03092140100000	03092140240000	03091050050000	03091030190000	03092150040000
03092100320000	03092110040000	03091060110000	03092150030000	03074080110000
03074110150000	03091060080000	03092140390000	03082040290000	03091040180000
03091130300000	03074130140000	03092100340000	03091160230000	03092100030000
03091160370000	03091170210000	03074070070000	03092140270000	03092100220000
03092140330000	03092110090000	03092120150000	03092120080000	03092130080000
03074150360000	03074080070000	03092100470000	03091030050000	03074030380000
03091050040000	03183050080000	03091060030000	03091170050000	03092120090000
03091140020000	03074080040000	03092120120000	03091180130000	03091160290000
03091130190000	03092110070000	03092120180000	03092100370000	03092130180000
03092140030000	03092140450000	03092130120000	03092140130000	03091170110000
03092150380000	03091130390000	03092120020000	03091070040000	03074020030000
03074090030000	03074040020000	03074090120000	03074040280000	03092130090000
03074090090000	03171120010000	03074160310000	03074060110000	03091180160000
03183080090000	03074170160000	03183050110000	03182100260000	03091020050000
03091160160000	03091020090000	03074090060000	03182090170000	03074040460000
03092130020000	03074090260000	03083100100000	03074070080000	03074040170000
03074030110000	03091090080000	03074090040000	03182100170000	03182120140000
03183030010000	03074150070000	03182060020000	03074150020000	03083100070000
03074040100000	03074150310000	03074040360000	03091030090000	03183060050000
03091100020000	03074070050000	03183090030000	03182110300000	03083090200000
03074040190000	03183020050000	03074090290000	03182060070000	03182110260000
03074170110000	03083040130000	03074080160000	03083040050000	03074170230000
03171090300000	03171090230000	03074020160000	03074160400000	03074070100000
03181080030000	03083070050000	03184060050000	03074060220000	03171090020000
03074130040000	03074160010000	03074030220000	03083040170000	03074040240000
03074160040000	03182120040000	03182090060000	03182100020000	03182100140000
03181040210000	03182120210000	03182100230000	03171090320000	03183040070000
03083090070000	03083090270000	03171090280000	03181070070000	03182100110000
03182110190000	03074150010000	03182120320000	03181080240000	03171110160000
03182110170000	03074030430000	03074020050000	03074090220000	03074080170000
03083060050000	03074030260000	03074160050000	03074160150000	03074030300000
03074160470000	03171100190000	03074140140000	03083040090000	03083160100000
03182110200000	03171090150000	03074140090000	03074030040000	03171120020000
03182090120000	03083060070000	03074060250000	03074060080000	03183090060000
03182080030000	03171110010000	03182110230000	03181070030000	03074030460000
03074120120000	03182120080000	03182110360000	03182120050000	03074140240000
03074160300000	03091050080000	03184110040000	03074110120000	03181090180000
03074040110000	03182110330000	03074010060000	03182110380000	03074130380000

03074170200000	03074140230000	03074130390000	03083160240000	03074150130000
03074030540000	03083040100000	03074150100000	03074150240000	03074140170000
03074170260000	03083090290000	03074150270000	03171090090000	03074130220000
03074030340000	03074160100000	03171110040000	03074130260000	03182090190000
03182110030000	03083020090000	03182120310000	03074020230000	03171090210000
03183080170000	03183080030000	03074130170000	03074040050000	03074070280000
03083160170000	03074030090000	03074120020000	03182120230000	03074130050000
03074060300000	03083090100000	03074170050000	03074150290000	03083090020000
03074110100000	03083100020000	03183060070000	03083060090000	03074130320000
03074130360000	03074140320000	03074140080000	03074020210000	03182090180000
03083160150000	03182090100000	03182110070000	03074120080000	03201050070000
03074160020000	03171100010000	03074030510000	03074160180000	03182120120000
03074130090000	03184060060000	03181090030000	03181090160000	03183080140000
03074160490000	03182110100000	03201060190000	03074070340000	03183030120000
03074040210000	03074170300000	03074030160000	03074020140000	03074050020000
03074110010000	03074070310000	03074150080000	03074030250000	03074070140000
03074060030000	03083160180000	03091070080000	03182120070000	03074070260000
03201080090000	03074140310000	03183050120000	03182100200000	03083040150000
03074130410000	03182090010000	03074080190000	03074160390000	03083090110000
03074160360000	03074030190000	03074170120000	03074060160000	03083090330000
03083100120000	03074160440000	03074030290000	03074070110000	03201030100000
03083160130000	03083040120000	03181090060000	03084130370000	03091060050000
03074030140000	03074140040000	03074150110000	03083020130000	03074040410000
03074030490000	03074150260000	03074160140000	03083160200000	03182090130000
03201070050000	03074130340000	03083090260000	03074110190000	03083090220000
03074150200000	03182120160000	03074070240000	03074140280000	03074030350000
03074110060000	03182090090000	03074030390000	03201050080000	03083090150000
03183030030000	03171090050000	03074030230000	03074060010000	03083170170000
03171090040000	03074070200000	03183050040000	03181060080000	03201030080000
03201020020000	03201030130000	03074040130000		

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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