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	03184011430000
Property address	1950 N WALNUT AVE
Township	Wheeling (38)
Assessor neighborhood	38040
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$108,000

14.3% of the current assessed value.

COMPARABLES IMPLY

$92,529

Estimated tax effect about $3,281 a year at a 7% composite rate.

REDUCTION REQUESTED

$15,471

SECTION 1

The argument in one paragraph

The Assessor values 21 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 $22.76 per square foot. This home is assessed at $26.57 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,065 square feet gives $92,529. 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	4,065 square feet
Land area	12,300 square feet
Year built	2015
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	4
Half bathrooms	1

Total assessed value	$108,000
Assessed value per square foot	$26.57

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	44
2	Building area within 15% of this home	41
3	Built within 15 years of this home	22
4	Same building type	22
5	Same construction quality grade	21

The comparable figure used is the median of all 21 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 21 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	21
Lowest assessed	$18.03 per square foot
25th percentile	$21.91 per square foot
Median	$22.76 per square foot
75th percentile	$24.41 per square foot
Highest assessed	$41.31 per square foot
This home	$26.57 per square foot
Position	assessed above 19 of the 21 comparable properties, the 90th percentile



$18.03 per sq ft — 21 comparable properties by assessed value per square foot, one mark is one property — $41.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 21 comparables	$22.76
Building area of this home	4,065 sq ft
Median multiplied by building area	**$92,529**
Current total assessed value	$108,000
Difference, the reduction requested	**$15,471**

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 $15,471 in assessed value is worth roughly $3,281 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

All 21 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03083140240000	2879 N ARLINGTON HEIGHTS	3,915	2003	5	3	$70,600	$18.03
03172170220000	807 HINTZ RD	4,056	2003	4	3	$86,502	$21.33
03171190120000	2627 N PINE AVE	4,100	2003	5	3	$88,267	$21.53
03171010220000	2606 N PINE AVE	4,253	2003	5	4	$92,283	$21.70
03171190150000	2615 N PINE AVE	4,112	2004	4	3	$90,000	$21.89
03184011630000	1910 HIGHLAND AVE	4,237	2005	4	4	$92,851	$21.91
03171010280000	2630 N PINE AVE	4,081	2004	4	3	$90,000	$22.05
03171010250000	2618 N PINE AVE	4,277	2003	4	4	$95,000	$22.21
03162000840000	2633 WATERMAN LN	4,567	2003	5	3	$102,000	$22.33
03162000820000	2621 WATERMAN LN	4,412	2001	4	3	$99,000	$22.44
03162000830000	2627 WATERMAN LN	4,196	2000	4	3	$95,511	$22.76
03212030160000	500 KEWANEE CT	3,980	2009	4	3	$90,916	$22.84
03171190160000	2609 N PINE AVE	4,081	2003	4	3	$94,000	$23.03
03184011610000	1918 HIGHLAND AVE	4,460	2006	4	3	$103,000	$23.09
03162000850000	2639 WATERMAN LN	3,809	2000	3	2	$89,000	$23.37
03171190130000	2623 N PINE AVE	4,014	2006	5	3	$98,000	$24.41
03184011640000	1906 N HIGHLAND AVE	3,853	2007	5	4	$94,941	$24.64
03202030090000	1708 N CLARENCE AVE	4,237	2000	5	3	$104,654	$24.70
03184011250000	2224 N WALNUT AVE	4,297	2012	5	4	$112,000	$26.06
03184011430000	**1950 N WALNUT AVE**	**4,065**	**2015**	**5**	**4**	**$108,000**	**$26.57**
03212140160000	2 HOWARDS CT	4,070	2015	4	4	$110,000	$27.03
03184011340000	2108 N CHESTNUT AVE	4,260	2026	6	6	$176,000	$41.31

Median of all 21 comparables: $22.76 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 21 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.

03083140240000	03172170220000	03171190120000	03171010220000	03171190150000
03184011630000	03171010280000	03171010250000	03162000840000	03162000820000
03162000830000	03212030160000	03171190160000	03184011610000	03162000850000
03171190130000	03184011640000	03202030090000	03184011250000	03212140160000
03184011340000				

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.