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	03193210060000
Property address	1227 N ILLINOIS AVE
Township	Wheeling (38)
Assessor neighborhood	38071
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$175,000	**$111,732**	**$63,268**

36.1% of the current assessed value.
Estimated tax effect about $13,419 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 66 other properties in assessor neighborhood 38071 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 $30.91 per square foot. This home is assessed at $48.41 per square foot, which is 57% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,615 square feet gives $111,732. 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	3,615 square feet
Land area	8,774 square feet
Year built	2025
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Stucco
Basement	Full
Central air	Central A/C
Rooms	11
Bedrooms	6
Full bathrooms	6
Half bathrooms	2

Total assessed value	$175,000
Assessed value per square foot	$48.41

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	212
2	Building area within 15% of this home	149
3	Built within 15 years of this home	73
4	Same building type	73
5	Same construction quality grade	66

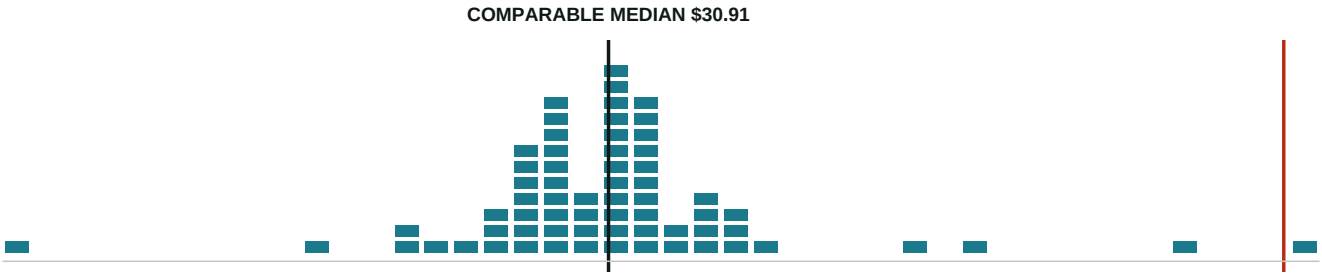
The comparable figure used is the median of all 66 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 66 properties 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	66
Lowest assessed	$15.20 per square foot
25th percentile	$29.22 per square foot
Median	$30.91 per square foot
75th percentile	$32.14 per square foot
Highest assessed	$49.34 per square foot
This home	$48.41 per square foot
Position	assessed above 65 of the 66 comparable properties, the 98th percentile



$15.20 per sq ft — 66 comparable properties by assessed value per square foot, one mark is one property — $49.34 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 66 comparables	$30.91
Building area of this home	3,615 sq ft
Median multiplied by building area	**$111,732**
Current total assessed value	$175,000
Difference, the reduction requested	**$63,268**

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 $63,268 in assessed value is worth roughly $13,419 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

66 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 66 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
03193200200000	1256 N CHICAGO AVE	3,246	2026	5	5	$49,335	$15.20
03193190150000	1207 N WILKE RD	3,317	2018	4	2	$78,500	$23.67
03344220130000	214 N OWEN ST	3,721	2014	4	3	$96,000	$25.80
03344060080000	309 N ELM ST	3,364	2021	4	4	$87,286	$25.95
03192110480000	1536 N RIDGE AVE	3,490	2015	5	4	$92,187	$26.41
03273090120000	608 W BUNTING LN	3,371	2023	4	2	$92,952	$27.57
03193140170000	1428 N ILLINOIS AVE	3,601	2013	4	3	$100,700	$27.96
03192060270000	1831 N MITCHELL AVE	3,799	2017	4	3	$107,000	$28.17
03192150230000	1818 N RIDGE AVE	3,577	2015	4	3	$102,237	$28.58
03191070160000	1504 N HARVARD AVE	3,564	2024	5	5	$101,908	$28.59
03192100100000	1534 N WALNUT AVE	3,747	2015	4	3	$108,000	$28.82
03193180190000	1322 N YALE AVE	3,487	2010	4	3	$100,881	$28.93
03192060360000	1715 N MITCHELL AVE	3,591	2016	4	3	$104,000	$28.96
03192080240000	409 W MAUDE AVE	3,605	2015	5	4	$104,814	$29.07
03193210140000	1234 N YALE AVE	3,641	2012	5	3	$106,000	$29.11
03192100300000	1528 N FERNANDEZ PL	3,395	2016	4	3	$99,095	$29.19
03193220080000	1116 N YALE AVE	3,580	2013	4	3	$105,000	$29.33
03192110280000	1541 N KASPAR AVE	3,715	2014	4	4	$109,000	$29.34
03191110020000	1111 W MAUDE AVE	3,563	2015	4	3	$104,834	$29.42
03192100270000	1533 N FERNANDEZ PL	3,236	2015	4	3	$95,391	$29.48
03192110260000	811 W MAUDE AVE	3,347	2015	5	4	$98,929	$29.56
03193190470000	1108 N CHICAGO AVE	3,423	2018	4	4	$101,447	$29.64
03192130170000	905 W MAUDE AVE	3,718	2017	4	4	$110,270	$29.66
03193190430000	1614 W OAKTON ST	3,710	2019	5	4	$111,000	$29.92
03193150190000	1430 N RACE AVE	3,572	2013	4	4	$107,000	$29.96
03192080070000	534 RIDGE CT	3,271	2020	4	3	$98,120	$30.00
03193170180000	1231 N CHICAGO AVE	3,520	2018	4	2	$106,000	$30.11
03192000230000	1810 N WALNUT AVE	3,429	2016	4	3	$105,000	$30.62
03193190310000	1224 N RACE AVE	3,439	2013	5	4	$106,000	$30.82
03192110450000	1544 N RIDGE AVE	3,515	2024	4	3	$108,502	$30.87
03193170210000	1217 N CHICAGO AVE	3,516	2021	5	4	$108,635	$30.90
03193210160000	1222 N YALE AVE	3,486	2013	5	3	$108,000	$30.98
03192000130000	1805 N FERNANDEZ AVE	3,255	2016	4	3	$101,000	$31.03
03192150310000	1612 N RIDGE AVE	3,249	2016	4	4	$100,965	$31.08
03191080030000	1719 VERDE DR	3,771	2021	4	3	$117,683	$31.21
03193200090000	1239 N RACE AVE	3,554	2020	4	3	$111,000	$31.23
03193190170000	1115 N WILKE RD	3,658	2022	4	4	$115,000	$31.44
03273140150000	424 W ORIOLE LN	3,752	2023	4	4	$118,000	$31.45
03193220090000	1107 N CHICAGO AVE	3,424	2019	4	3	$108,000	$31.54
03193190320000	1220 N RACE AVE	3,270	2016	4	4	$103,336	$31.60

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03192060240000	1614 N CHESTNUT AVE	3,726	2021	4	4	$118,000	$31.67
03191020590000	1611 N WILKE RD	3,784	2016	5	3	$120,000	$31.71
03193170100000	1309 N CHICAGO AVE	3,480	2011	4	3	$111,000	$31.90
03191080150000	1621 N YALE AVE	3,312	2012	3	2	$105,768	$31.93
03193190440000	1202 N RACE AVE	3,244	2015	4	4	$104,137	$32.10
03193150230000	1404 N RACE AVE	3,421	2015	5	3	$110,000	$32.15
03193160200000	1317 N RACE AVE	3,230	2023	5	3	$103,905	$32.17
03193200020000	1609 W OLIVE ST	3,348	2015	5	4	$108,001	$32.26
03193200250000	1236 N CHICAGO AVE	3,231	2015	4	3	$105,000	$32.50
03193150170000	1440 N RACE AVE	3,448	2020	4	4	$113,000	$32.77
03192070120000	423 MITCHELL CT	3,765	2025	4	4	$125,001	$33.20
03192080220000	401 W MAUDE AVE	3,760	2021	4	4	$125,000	$33.24
03191080050000	1711 VERDE DR	3,488	2020	5	4	$116,829	$33.49
03191070170000	1510 N HARVARD AVE	3,283	2022	5	3	$110,063	$33.53
03191000190000	1716 VERDE DR	3,522	2023	5	4	$120,000	$34.07
03193180020000	1405 N ILLINOIS AVE	3,477	2021	4	3	$119,474	$34.36
03193140100000		3,383	2023	5	4	$117,000	$34.58
03193200070000		3,523	2024	4	4	$137,500	$39.03
03192100220000		3,488	2026	4	3	$140,000	$40.14
03193150290000		3,438	2025	4	2	$157,500	$45.81
03193210060000	**1227 N ILLINOIS AVE**	**3,615**	**2025**	**6**	**6**	**$175,000**	**$48.41**

Median of all 66 comparables: $30.91 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38071, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 66 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.

03193200200000	03193190150000	03344220130000	03344060080000	03192110480000
03273090120000	03344230170000	03193140170000	03192060270000	03192150230000
03191070160000	03192100100000	03193180190000	03192060360000	03192080240000
03193210140000	03192100300000	03193220080000	03192110280000	03191110020000
03192100270000	03192110260000	03192060140000	03193190470000	03192130170000
03193190430000	03193150190000	03192080070000	03193170180000	03192000230000
03193190310000	03192110450000	03193170210000	03192060290000	03193210160000
03192000130000	03192150310000	03191080030000	03193200090000	03193190170000
03273140150000	03193160110000	03193220090000	03193190320000	03192060240000
03191020590000	03193170100000	03191080150000	03193190440000	03193150230000
03193160200000	03193200020000	03193200250000	03193150170000	03192070120000
03192080220000	03191080050000	03191070170000	03191000190000	03193180020000
03193140100000	03193180110000	03193200070000	03192100220000	03193150290000
03193200230000				

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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