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	03202110120000
Property address	1518 N HICKORY AVE
Township	Wheeling (38)
Assessor neighborhood	38040
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$61,447	$53,938	$7,509

12.2% of the current assessed value.
Estimated tax effect about $1,593 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 882 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 $23.44 per square foot. This home is assessed at $26.70 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,301 square feet gives $53,938. 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	2,301 square feet
Land area	9,404 square feet
Year built	1969
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$61,447
Assessed value per square foot	$26.70

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	1,848
2	Building area within 15% of this home	1,184
3	Built within 15 years of this home	913
4	Same building type	912
5	Same construction quality grade	882

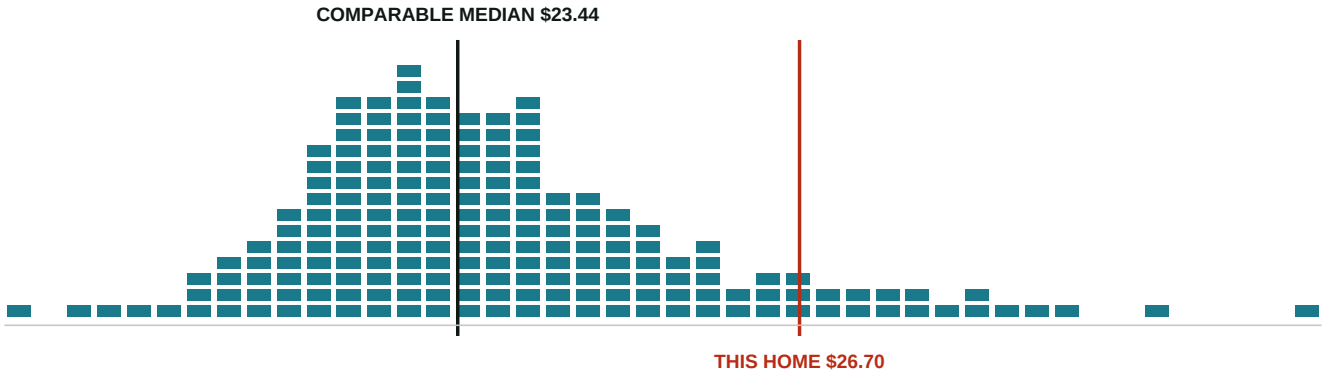
The comparable figure used is the median of all 882 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 882 properties 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	882
Lowest assessed	$19.11 per square foot
25th percentile	$22.57 per square foot
Median	$23.44 per square foot
75th percentile	$24.54 per square foot
Highest assessed	$31.69 per square foot
This home	$26.70 per square foot
Position	assessed above 825 of the 882 comparable properties, the 94th percentile



$19.11 per sq ft — 882 comparable properties by assessed value per square foot, one mark is 5 properties — $31.69 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 882 comparables	$23.44
Building area of this home	2,301 sq ft
Median multiplied by building area	**$53,938**
Current total assessed value	$61,447
Difference, the reduction requested	**$7,509**

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 $7,509 in assessed value is worth roughly $1,593 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

882 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 882 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
03161060200000	2120 PEACHTREE LN	2,316	1972	4	2	$49,732	$21.47
03082080150000	3236 N VOLZ DR W	2,296	1971	5	2	$49,500	$21.56
03211070040000	1906 ROBINHOOD LN	2,312	1970	3	2	$50,000	$21.63
03082130010000		2,295	1973	4	2	$50,731	$22.11
03161110030000		2,288	1976	4	2	$50,640	$22.13
03084150050000		2,315	1972	4	2	$52,000	$22.46
03161080320000		2,288	1972	4	2	$51,429	$22.48
03093070040000		2,310	1972	4	2	$52,000	$22.51
03091200020000		2,310	1974	4	2	$52,000	$22.51
03161030010000		2,302	1976	4	2	$52,000	$22.59
03161030060000		2,294	1975	4	2	$52,000	$22.67
03084070180000		2,310	1974	4	2	$52,739	$22.83
03161040340000		2,294	1972	4	2	$52,413	$22.85
03084090220000		2,304	1970	4	2	$52,748	$22.89
03084070160000		2,315	1972	3	2	$53,000	$22.89
03183060140000		2,311	1983	4	2	$53,000	$22.93
03204160260000		2,290	1966	5	2	$52,819	$23.07
03084090150000		2,297	1971	4	2	$53,000	$23.07
03161140240000		2,310	1979	4	2	$53,304	$23.08
03084040170000		2,308	1970	5	2	$53,269	$23.08
03183140220000		2,307	1984	4	2	$53,914	$23.37
03093050220000		2,308	1971	5	2	$54,000	$23.40
03084150020000		2,305	1972	4	2	$54,000	$23.43
03093020100000		2,304	1979	4	2	$54,000	$23.44
03183140050000		2,311	1983	4	2	$54,207	$23.46
03161140220000		2,286	1972	4	2	$53,674	$23.48
03082070170000		2,298	1971	5	2	$54,000	$23.50
03161040400000		2,294	1974	4	2	$54,000	$23.54
03161020460000		2,288	1972	4	2	$54,000	$23.60
03082050050000		2,284	1970	4	2	$54,000	$23.64
03093060100000		2,310	1972	4	2	$55,000	$23.81
03183140110000		2,310	1983	3	2	$55,000	$23.81
03093060090000		2,308	1972	4	2	$55,000	$23.83
03093020230000		2,304	1979	4	2	$55,000	$23.87
03163020380000		2,296	1979	4	2	$55,000	$23.95
03091190010000		2,294	1973	4	2	$55,000	$23.98
03161140180000		2,286	1972	4	2	$55,000	$24.06
03161140150000		2,286	1973	4	2	$55,000	$24.06
03161130180000		2,285	1972	4	2	$55,000	$24.07
03174120090000		2,307	1976	4	2	$55,600	$24.10

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03183140170000		2,307	1984	4	2	$55,709	$24.15
03212030090000		2,310	1971	5	2	$56,000	$24.24
03172150080000		2,290	1978	4	2	$55,530	$24.25
03174130030000		2,307	1977	4	2	$56,182	$24.35
03161040310000		2,296	1972	4	2	$56,000	$24.39
03183040170000		2,295	1983	3	2	$56,000	$24.40
03212030180000		2,290	1972	4	2	$56,000	$24.45
03171160200000		2,312	1972	4	2	$57,000	$24.65
03211110040000		2,303	1968	4	2	$57,000	$24.75
03172170090000		2,284	1976	4	3	$57,336	$25.10
03201110160000		2,312	1964	4	2	$58,862	$25.46
03201090070000		2,312	1966	4	2	$59,000	$25.52
03183120050000		2,308	1979	4	2	$59,000	$25.56
03201100070000		2,312	1966	4	2	$60,460	$26.15
03204160090000		2,303	1964	4	2	$61,000	$26.49
03203100090000		2,286	1971	4	2	$61,000	$26.68
03202110120000	**1518 N HICKORY AVE**	**2,301**	**1969**	**4**	**2**	**$61,447**	**$26.70**
03201100060000		2,301	1966	4	2	$62,000	$26.94
03201130100000		2,312	1968	4	2	$63,000	$27.25
03201140020000		2,312	1965	4	2	$63,000	$27.25
03201130130000		2,294	1965	4	2	$63,000	$27.46

Median of all 882 comparables: $23.44 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 882 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.

03184010810000	03212090300000	03172050260000	03163100030000	03211010190000
03083120050000	03161110040000	03093120070000	03183000100000	03163050110000
03093020200000	03161130200000	03064080020000	03212090140000	03161040080000
03211150020000	03212080120000	03172040020000	03181140330000	03163020060000
03091200120000	03211130180000	03084090120000	03183060160000	03064060010000
03163020390000	03082130030000	03212080140000	03211010220000	03064030120000
03083130400000	03171150100000	03082140120000	03212080110000	03212080240000
03212100110000	03212080010000	03091210110000	03093040120000	03212080260000
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03082080150000	03084080290000	03093130140000	03212090260000	03173040180000
03083130450000	03211070040000	03212080180000	03212080210000	03212090020000
03161110290000	03212090240000	03083130200000	03163020100000	03174080240000
03161140300000	03212100010000	03073050030000	03161020010000	03161090050000
03161070060000	03163050070000	03161120140000	03171140110000	03083120280000
03083120250000	03171140060000	03212120010000	03163030090000	03161080170000
03084070250000	03163050130000	03082130210000	03212080030000	03211070120000
03093120100000	03083120100000	03172100050000	03082090080000	03064050230000
03183150080000	03082090170000	03161120020000	03084080300000	03172060020000
03171140010000	03174040370000	03091220060000	03211010110000	03211070020000
03093120160000	03084080140000	03163050180000	03212120190000	03172050080000
03082070110000	03183110010000	03161040260000	03161050010000	03161020220000
03084060180000	03093040070000	03161020210000	03173090020000	03082140180000
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03172050310000	03161080100000	03161110030000	03212090150000	03093040050000
03174150250000	03163050290000	03161020400000	03082060070000	03212090280000
03084090180000	03073030060000	03171140080000	03171140090000	03183130060000
03064080050000	03172040630000	03083130310000	03174120080000	03082100270000
03163050250000	03064030080000	03064010070000	03161030200000	03161080200000
03064010020000	03064030050000	03172080140000	03212030230000	03181160160000
03082140110000	03082100110000	03064080090000	03161140260000	03093020180000
03064050320000	03182040150000	03183020290000	03163090070000	03084080360000
03093120090000	03163090130000	03073060020000	03083120240000	03163050160000
03093050060000	03064050150000	03082130050000	03082130110000	03183020350000
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03073030030000	03161140010000	03181140140000	03212100060000	03161130210000
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03172140130000	03172110060000	03161110020000	03172140140000	03171150170000
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03183150120000	03211100130000	03211160040000	03211130090000	03211110070000
03211090260000	03211100230000	03073060170000	03161070030000	03093050010000
03082080070000	03184010960000	03211110040000	03073060040000	03174150220000
03174150010000	03174150060000	03174120020000	03171160290000	03201160110000
03064080070000	03161080260000	03183130010000	03064050030000	03184011050000
03161040320000	03172110150000	03181150230000	03083130330000	03204190190000
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03174150330000	03202150040000	03064030010000	03173040250000	03201160140000
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03202140110000	03084100010000	03073060140000	03161020180000	03183120050000
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03204150260000	03084020080000	03082090110000	03183040120000	03201120130000
03174090140000	03173050190000	03202150110000	03204180060000	03171150130000
03183150150000	03202150100000	03203100050000	03173050100000	03183150100000
03183150070000	03174150300000	03204160230000	03202140080000	03201130160000
03084080160000	03201120160000	03082100040000	03204180140000	03173040060000
03172050210000	03171160100000	03171130280000	03183020310000	03163050030000
03201100070000	03183020270000	03203100030000	03204180170000	03204160190000
03201090010000	03183130070000	03183020360000	03202110210000	03181140400000
03203100120000	03204160270000	03203110020000	03204160090000	03181150240000
03203120030000	03173040150000	03181140120000	03203100090000	03203100040000
03183120190000	03173050060000	03173050230000	03204160120000	03201100030000
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03201100060000	03183130040000	03073040010000	03204180020000	03173040160000
03172160060000	03183020380000	03201130100000	03201140020000	03201130140000
03173040100000	03173050120000	03161130040000	03204180220000	03203100080000
03201130130000	03204190170000	03204190110000	03201130180000	03201100040000
03202110170000	03202110220000	03204180080000	03202140120000	03202150050000
03201130040000	03202150030000	03201130070000	03161140110000	03201130170000
03201100080000	03204170090000	03203090050000	03201140130000	03202140240000
03201140010000	03201140140000	03204180040000	03202140170000	03201140060000
03204000140000	03204190120000	03203090080000	03203110030000	03202160040000
03202140190000	03201140120000			

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.