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	03204230240000
Property address	1029 E TALBOT ST
Township	Wheeling (38)
Assessor neighborhood	38045
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$112,000

10.5% of the current assessed value.

COMPARABLES IMPLY

$100,212

Estimated tax effect about $2,500 a year at a 7% composite rate.

REDUCTION REQUESTED

$11,788

SECTION 1

The argument in one paragraph

The Assessor values 11 other properties in assessor neighborhood 38045 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 $21.63 per square foot. This home is assessed at $24.17 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,634 square feet gives $100,212. 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	4,634 square feet
Land area	10,901 square feet
Year built	1999
Building type	2 Story
Construction quality	Deluxe
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$112,000
Assessed value per square foot	$24.17

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	61
2	Building area within 15% of this home	50
3	Built within 15 years of this home	40
4	Same building type	40
5	Same construction quality grade	11

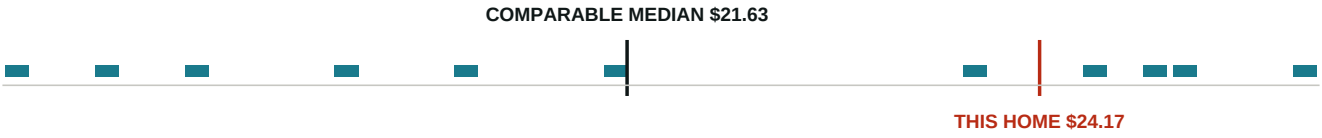
The comparable figure used is the median of all 11 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 11 properties 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	11
Lowest assessed	$17.77 per square foot
25th percentile	$19.38 per square foot
Median	$21.63 per square foot
75th percentile	$24.69 per square foot
Highest assessed	$25.90 per square foot
This home	$24.17 per square foot
Position	assessed above 7 of the 11 comparable properties, the 64th percentile



$17.77 per sq ft — 11 comparable properties by assessed value per square foot, one mark is one property — $25.90 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 11 comparables	$21.63
Building area of this home	4,634 sq ft
Median multiplied by building area	**$100,212**
Current total assessed value	$112,000
Difference, the reduction requested	**$11,788**

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 $11,788 in assessed value is worth roughly $2,500 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 11 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
03162100200000	415 CHERRY CREEK LN	4,346	1994	4	2	$77,244	$17.77
03162100220000	411 CHERRY CREEK LN	4,936	1994	5	4	$91,000	$18.44
03233160120000	210 BRIAN LN	4,654	1992	4	3	$88,000	$18.91
03162060060000	405 PERIWINKLE WAY	4,333	1996	5	4	$86,000	$19.85
03162110020000	1103 PIN OAK LN	4,108	1994	5	4	$84,439	$20.55
03213090150000	205 LINDEN ROAD SOUTH	3,975	1988	4	3	$85,961	$21.63
03204230200000	1036 E TALBOT ST	4,876	1999	5	3	$116,000	$23.79
03204230240000	**1029 E TALBOT ST**	**4,634**	**1999**	**5**	**3**	**$112,000**	**$24.17**
03204230170000	1022 E TALBOT ST	4,569	1999	5	3	$112,000	$24.51
03204230130000	1031 E MARION ST	3,980	1999	5	3	$98,939	$24.86
03204230260000	1124 E OLIVE ST	3,948	2001	5	3	$99,246	$25.14
03204230280000	1218 E OLIVE ST	3,989	2001	6	3	$103,297	$25.90

Median of all 11 comparables: $21.63 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38045, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 11 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.

03162100200000 03162100220000 03233160120000 03162060060000 03162110020000
03213090150000 03204230200000 03204230170000 03204230130000 03204230260000
03204230280000

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.