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	03204250100000
Property address	1025 E THOMAS ST
Township	Wheeling (38)
Assessor neighborhood	38045
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW

$69,824

12.8% of the current assessed value.

COMPARABLES IMPLY

$60,914

Estimated tax effect about $1,890 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,910

SECTION 1

The argument in one paragraph

The Assessor values 137 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 $23.23 per square foot. This home is assessed at $26.63 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,622 square feet gives $60,914. 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	2,622 square feet
Land area	9,111 square feet
Year built	1993
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$69,824
Assessed value per square foot	$26.63

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	360
2	Building area within 15% of this home	175
3	Built within 15 years of this home	151
4	Same building type	151
5	Same construction quality grade	137

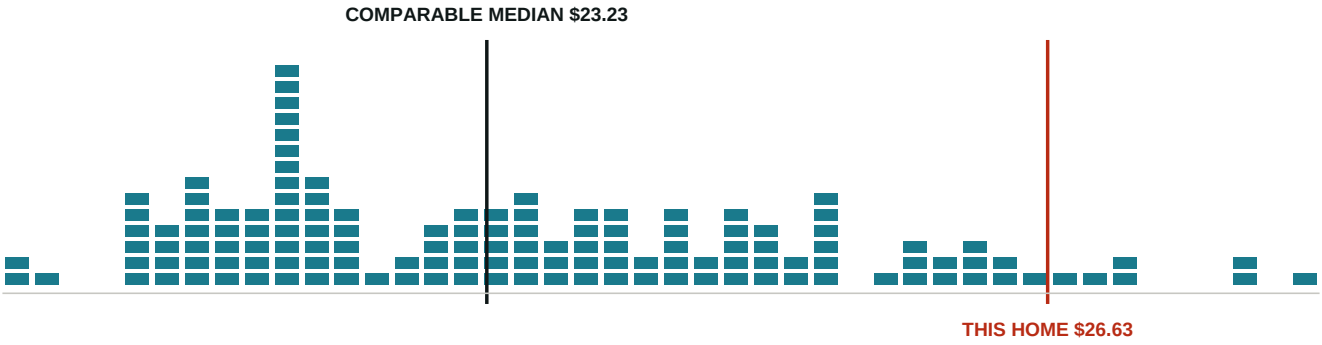
The comparable figure used is the median of all 137 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 137 properties 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	137
Lowest assessed	$20.30 per square foot
25th percentile	$21.99 per square foot
Median	$23.23 per square foot
75th percentile	$24.81 per square foot
Highest assessed	$28.28 per square foot
This home	$26.63 per square foot
Position	assessed above 130 of the 137 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 137 comparables	$23.23
Building area of this home	2,622 sq ft
Median multiplied by building area	**$60,914**
Current total assessed value	$69,824
Difference, the reduction requested	**$8,910**

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 $8,910 in assessed value is worth roughly $1,890 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

137 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 137 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
03222020300000	708 SPRUCE DR	2,771	1993	4	2	$58,333	$21.05
03222080070000	707 GLENDALE DR	2,724	1995	4	2	$57,606	$21.15
03233150050000	300 THIERRY LN	2,700	1986	4	3	$58,120	$21.53
03153130160000	809 DERBYSHIRE CT	2,706	1989	4	2	$58,653	$21.68
03153150070000	822 DERBYSHIRE LN	2,740	1988	3	2	$59,915	$21.87
03262080140000	112 GOLFVIEW CIR	2,691	1987	4	2	$59,006	$21.93
03233120050000	408 SHAWN LN	2,602	1983	4	2	$57,164	$21.97
03233130060000	209 BRIAN LN	2,596	1985	4	2	$57,095	$21.99
03262080310000	206 FAIRWAY CT	2,676	1986	4	2	$59,472	$22.22
03153020450000	804 ANDOVER CT	2,743	1993	3	2	$61,000	$22.24
03233120030000	404 SHAWN LN	2,633	1986	3	2	$58,760	$22.32
03233080130000	603 CLAIRE LN	2,742	1989	4	2	$61,350	$22.37
03162070110000	1203 WOODVIEW DR	2,750	1996	3	2	$61,720	$22.44
03162060020000	404 WALDEN LN	2,708	1989	4	2	$61,065	$22.55
03233080260000	705 NEWCASTLE LN	2,561	1989	4	2	$58,231	$22.74
03153160030000	313 ANNE CT	2,596	1989	3	2	$59,158	$22.79
03262080270000	138 GOLFVIEW CIR	2,630	1988	4	2	$60,164	$22.88
03153150020000		2,753	1987	4	2	$63,000	$22.88
03153140040000		2,714	1989	4	2	$62,167	$22.91
03153160010000		2,598	1990	3	2	$60,000	$23.09
03162090020000		2,618	1988	4	2	$60,463	$23.10
03153140010000		2,724	1992	4	2	$63,000	$23.13
03262060090000		2,637	1986	4	2	$61,000	$23.13
03153120040000		2,676	1989	4	2	$62,000	$23.17
03153150130000		2,538	1988	3	2	$59,000	$23.25
03153020370000		2,746	1995	4	3	$64,000	$23.31
03213090010000		2,666	1989	4	2	$62,158	$23.32
03233160050000		2,554	1984	4	3	$59,776	$23.40
03262080380000		2,472	1986	4	2	$58,000	$23.46
03162100090000		2,747	1994	4	2	$64,517	$23.49
03262080390000		2,628	1988	4	2	$62,000	$23.59
03153150090000		2,626	1991	4	2	$62,000	$23.61
03162050150000		2,618	1989	4	2	$62,105	$23.72
03262080130000		2,499	1991	4	2	$59,551	$23.83
03262080110000		2,499	1987	4	2	$59,576	$23.84
03262060100000		2,499	1986	4	2	$60,000	$24.01
03233120010000		2,488	1987	4	2	$60,000	$24.12
03262070450000		2,499	1987	4	2	$60,556	$24.23
03262080200000		2,500	1987	4	2	$60,901	$24.36
03262080350000		2,499	1986	4	2	$60,962	$24.39

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03262070420000		2,618	1986	4	2	$64,000	$24.45
03262080180000		2,619	1987	4	2	$64,383	$24.58
03262070380000		2,502	1986	5	3	$62,000	$24.78
03262070430000		2,499	1983	4	2	$62,000	$24.81
03262080280000		2,499	1986	4	2	$62,000	$24.81
03262060130000		2,499	1986	4	2	$62,000	$24.81
03262080330000		2,618	1986	4	2	$65,000	$24.83
03162080110000		2,533	1996	4	2	$63,000	$24.87
03222000270000		2,544	1983	3	2	$64,000	$25.16
03162040130000		2,618	1988	4	2	$66,000	$25.21
03262080100000		2,499	1988	4	2	$63,000	$25.21
03262080340000		2,499	1988	4	2	$63,000	$25.21
03204250150000		2,760	1994	4	2	$72,000	$26.09
03213090110000		2,560	1989	4	2	$67,000	$26.17
03213090140000		2,634	1989	4	2	$69,000	$26.20
03204250100000	**1025 E THOMAS ST**	**2,622**	**1993**	**4**	**2**	**$69,824**	**$26.63**
03204260120000		2,648	1991	4	2	$71,498	$27.00
03204250260000		2,736	1991	4	2	$74,000	$27.05
03204250160000		2,552	1995	4	2	$69,350	$27.17
03204250220000		2,622	1994	4	2	$73,000	$27.84
03204260140000		2,723	1993	3	4	$77,000	$28.28

Median of all 137 comparables: $23.23 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 137 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.

03222020330000	03153130020000	03222020320000	03162050010000	03222020300000
03233130080000	03222080070000	03233180010000	03233140060000	03213090170000
03153160020000	03233160210000	03153160070000	03162040070000	03262070390000
03233180140000	03153120060000	03162050020000	03233150050000	03162090100000
03162050080000	03153130160000	03162050040000	03233080150000	03153140060000
03262080450000	03233130010000	03153150070000	03233180330000	03262080140000
03153150120000	03233180340000	03233120050000	03262060150000	03233130060000
03262080220000	03162050100000	03162100100000	03162050070000	03162050030000
03262060140000	03262060110000	03262070410000	03262070440000	03262080290000
03233160160000	03162040100000	03162030220000	03262080310000	03153020450000
03162050050000	03233120030000	03233080170000	03233080130000	03262080320000
03162070110000	03162060020000	03233080260000	03153160030000	03262080270000
03153150020000	03153140040000	03162040050000	03153160010000	03162090020000
03153140010000	03262060090000	03153120040000	03222020170000	03153150130000
03153020370000	03213090010000	03213090130000	03162070030000	03233160050000
03153020430000	03262080380000	03162100090000	03233140020000	03262080390000
03153150090000	03162050150000	03262080460000	03262080250000	03262080300000
03262080130000	03262080110000	03262080120000	03153120050000	03262060100000
03233180170000	03153020350000	03233120010000	03262070450000	03153130010000
03262080200000	03262080350000	03262070420000	03153150110000	03262080190000
03262080180000	03262070380000	03262070430000	03262080280000	03262060130000
03262080330000	03262070460000	03162080110000	03262080430000	03233140110000
03153120070000	03222000270000	03262080100000	03262080340000	03162040130000
03262080410000	03204260220000	03233160040000	03204250210000	03262080150000
03262080360000	03162080160000	03204250240000	03204250150000	03213090110000
03213090140000	03204250250000	03204260150000	03204250130000	03204250120000
03204260110000	03204260120000	03204250260000	03204250160000	03204250220000
03204230100000	03204260140000			

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.