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	03254040030000
Property address	1905 E KIOWA LN
Township	Wheeling (38)
Assessor neighborhood	38010
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$50,000

13.0% of the current assessed value.

COMPARABLES IMPLY

$43,481

REDUCTION REQUESTED

$6,519

Estimated tax effect about $1,383 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 675 other properties in assessor neighborhood 38010 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 $27.18 per square foot. This home is assessed at $31.25 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,600 square feet gives $43,481. 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	1,600 square feet
Land area	9,185 square feet
Year built	1967
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$50,000
Assessed value per square foot	$31.25

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	1,248
2	Building area within 15% of this home	682
3	Built within 15 years of this home	680
4	Same building type	678
5	Same construction quality grade	675

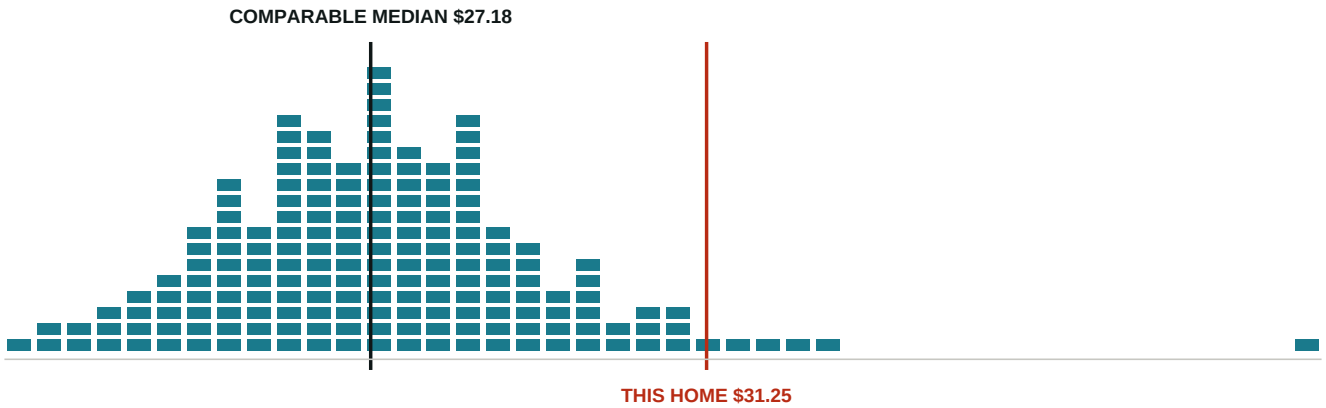
The comparable figure used is the median of all 675 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 675 properties 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	675
Lowest assessed	$22.73 per square foot
25th percentile	$26.10 per square foot
Median	$27.18 per square foot
75th percentile	$28.47 per square foot
Highest assessed	$38.71 per square foot
This home	$31.25 per square foot
Position	assessed above 668 of the 675 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 675 comparables	$27.18
Building area of this home	1,600 sq ft
Median multiplied by building area	**$43,481**
Current total assessed value	$50,000
Difference, the reduction requested	**$6,519**

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 $6,519 in assessed value is worth roughly $1,383 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

675 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 675 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
03254050160000	1908 N SIOUX LN	1,600	1967	4	2	$38,613	$24.13
03244110080000	1519 N MURA LN	1,596	1964	3	1	$39,664	$24.85
03244030070000	2007 E SEMINOLE LN	1,609	1970	4	2	$40,000	$24.86
03254050140000	1912 N SIOUX LN	1,600	1967	4	2	$39,781	$24.86
03251230360000		1,609	1969	4	2	$40,731	$25.31
03251220370000		1,591	1964	4	2	$40,313	$25.34
03254040320000		1,600	1968	4	2	$40,674	$25.42
03251180040000		1,609	1966	4	2	$40,974	$25.47
03244030020000		1,609	1968	4	2	$41,001	$25.48
03244030060000		1,604	1971	4	2	$41,000	$25.56
03254040290000		1,600	1967	4	2	$41,000	$25.62
03251200100000		1,609	1969	4	2	$41,623	$25.87
03251230190000		1,591	1965	4	2	$41,363	$26.00
03254020210000		1,595	1964	3	2	$41,535	$26.04
03251120380000		1,609	1966	4	2	$42,000	$26.10
03251230300000		1,609	1966	4	2	$42,000	$26.10
03251180080000		1,609	1966	4	2	$42,000	$26.10
03251230500000		1,609	1966	4	2	$42,000	$26.10
03251190400000		1,609	1966	4	2	$42,000	$26.10
03251230340000		1,609	1966	4	2	$42,000	$26.10
03251180100000		1,609	1966	4	2	$42,000	$26.10
03251180060000		1,609	1966	4	2	$42,000	$26.10
03251210080000		1,609	1966	4	2	$42,065	$26.14
03244090040000		1,606	1968	3	2	$42,001	$26.15
03254060090000		1,604	1968	4	1	$42,000	$26.18
03254050050000		1,600	1967	4	1	$42,000	$26.25
03254080100000		1,600	1967	4	2	$42,001	$26.25
03254080050000		1,600	1967	4	2	$42,001	$26.25
03251170130000		1,609	1966	4	2	$42,301	$26.29
03254080110000		1,604	1969	4	2	$42,238	$26.33
03251230170000		1,591	1964	4	2	$42,000	$26.40
03251230020000		1,591	1964	4	2	$42,000	$26.40
03251070320000		1,591	1966	4	2	$42,000	$26.40
03251200160000		1,591	1966	4	2	$42,084	$26.45
03251190160000		1,591	1966	4	2	$42,091	$26.46
03251190360000		1,591	1966	4	3	$42,171	$26.51
03264120080000		1,609	1970	4	2	$42,852	$26.63
03251190030000		1,609	1966	4	2	$43,000	$26.72
03251180300000		1,609	1966	4	2	$43,000	$26.72
03251180020000		1,609	1966	4	2	$43,000	$26.72

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03251180170000		1,609	1966	4	2	$43,000	$26.72
03251230080000		1,609	1966	4	2	$43,000	$26.72
03251190320000		1,609	1967	4	2	$43,000	$26.72
03251220170000		1,609	1966	4	2	$43,000	$26.72
03251230220000		1,609	1966	4	2	$43,000	$26.72
03251230380000		1,609	1966	4	2	$43,000	$26.72
03251180140000		1,609	1966	4	2	$43,000	$26.72
03251200010000		1,609	1967	4	2	$43,000	$26.72
03251190130000		1,609	1965	4	2	$43,000	$26.72
03251230400000		1,609	1966	4	2	$43,000	$26.72
03264110020000		1,609	1968	4	2	$43,001	$26.73
03354070100000		1,591	1967	4	2	$42,566	$26.75
03254070260000		1,605	1963	4	1	$43,000	$26.79
03254040330000		1,600	1968	4	2	$43,000	$26.88
03254040280000		1,600	1967	4	2	$43,000	$26.88
03251220270000		1,591	1965	4	2	$43,000	$27.03
03251120330000		1,591	1964	4	2	$43,000	$27.03
03254090150000		1,604	1968	4	2	$44,000	$27.43
03254080150000		1,604	1969	4	2	$44,000	$27.43
03254040080000		1,600	1967	4	2	$46,000	$28.75
03254040030000	**1905 E KIOWA LN**	**1,600**	**1967**	**4**	**2**	**$50,000**	**$31.25**

Median of all 675 comparables: $27.18 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 675 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.

03243050180000	03243090210000	03243070460000	03244040020000	03253050190000
03243030150000	03244070280000	03243140010000	03244060320000	03253030330000
03254030110000	03243070420000	03244070130000	03253030290000	03251010420000
03254020220000	03254020170000	03243070410000	03243080030000	03263110420000
03254050160000	03244150160000	03244050080000	03244130160000	03244100150000
03243100140000	03253020140000	03253020300000	03251020020000	03244020060000
03244020100000	03244070010000	03243140200000	03363040160000	03244020080000
03244030260000	03251050250000	03244120020000	03244130210000	03244080100000
03244160020000	03244030250000	03263190020000	03244040090000	03263000170000
03254040210000	03244040140000	03254030020000	03244040130000	03253040180000
03244110080000	03244030070000	03254050140000	03243110010000	03264140030000
03244120040000	03244040150000	03244150010000	03244040180000	03254080030000
03243120010000	03244050170000	03244020220000	03244060340000	03244060060000
03263110440000	03251050290000	03253030420000	03254090170000	03251010650000
03252060150000	03244070260000	03243090250000	03263020220000	03244140330000
03243110040000	03243090010000	03244030040000	03244080070000	03244020130000
03244030170000	03244080160000	03244030200000	03244040190000	03244030180000
03244090180000	03244030230000	03252100200000	03244110010000	03251010630000
03244030120000	03244030090000	03251230360000	03264050080000	03264070130000
03251220370000	03244090090000	03254030220000	03254020200000	03254030200000
03253040210000	03264060130000	03244030240000	03254040320000	03263090110000
03253040010000	03254030130000	03263210210000	03251180040000	03244030020000
03244030280000	03264120050000	03244030310000	03253040070000	03244120130000
03253030270000	03244030060000	03263220400000	03244140320000	03243090030000
03264130060000	03254040290000	03244150090000	03244060150000	03244060010000
03244060110000	03264020110000	03263080190000	03264040120000	03264130210000
03264120250000	03253040030000	03251120340000	03243080260000	03254070050000
03251110100000	03264060310000	03354050130000	03253060210000	03263160160000
03244030300000	03251020250000	03243100120000	03243110100000	03251200100000
03253040110000	03244130020000	03251020110000	03264050190000	03244080170000
03244080090000	03264140270000	03264130160000	03244030220000	03253090370000
03253030310000	03251230190000	03244030290000	03244160110000	03254020210000
03264050050000	03244150290000	03263150100000	03254080020000	03354020050000
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03251230340000	03251180100000	03251180060000	03252060190000	03254060320000
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03253070090000	03253020220000	03264060290000	03252110050000	03264040090000
03251170130000	03251010250000	03251010150000	03244040200000	03354070240000
03264020290000	03251040240000	03251040250000	03251040370000	03251020180000
03251010130000	03251040150000	03251010390000	03251040030000	03254080110000
03354030050000	03251050200000	03251230170000	03251230020000	03251070320000
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03263110050000	03251010120000	03253050110000	03264060030000	03264020250000
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03263210180000	03244080120000	03251040270000	03254080040000	03264040010000
03251170180000	03264120080000	03251020050000	03253080150000	03253080190000
03363050130000	03244030100000	03354100200000	03251190030000	03251180300000
03251180020000	03251180170000	03251230080000	03251190320000	03251220170000
03251230220000	03251230380000	03251180140000	03251200010000	03251190130000
03251230400000	03264110020000	03254050110000	03244130090000	03254060100000
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03254040330000	03254040280000	03354011110000	03251020130000	03253040050000
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03251040110000	03263110410000	03264130010000	03251010200000	03253060140000
03251040330000	03354160010000	03244080220000	03243030130000	03251220270000
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03251220030000	03251230040000	03251020030000	03363060030000	03253090340000
03263110390000	03251020070000	03244160080000	03244090100000	03251020090000
03244130120000	03253040260000	03244150060000	03264150030000	03264140050000
03264130140000	03264140130000	03264140110000	03264120140000	03264150150000
03251110160000	03251010560000	03243130370000	03251110050000	03254090180000
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03251020200000	03251050310000	03354130180000	03251050230000	03244120120000
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03251070060000	03251010550000	03254030180000	03263210170000	03251110150000
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03264130130000	03354030170000	03244150280000	03251040200000	03251040390000
03251040180000	03363050040000	03254030120000	03253020190000	03254020230000
03253050120000	03253080010000	03254040250000	03252070100000	03254070210000
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03363020270000	03354040160000	03263110310000	03253020130000	03354200020000
03252050110000	03252040170000	03363070100000	03264140010000	03263110090000
03263110070000	03244070090000	03253040170000	03254040010000	03253050360000
03253060170000	03253080050000	03254070100000	03254060010000	03254040390000
03244070050000	03253040160000	03264160050000	03251230440000	03354100180000

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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