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	03302220320000
Property address	724 N FERNANDEZ AVE
Township	Wheeling (38)
Assessor neighborhood	38070
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$36,395	**$32,686**	**$3,709**

10.2% of the current assessed value.
Estimated tax effect about $787 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 85 other properties in assessor neighborhood 38070 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 $28.37 per square foot. This home is assessed at $31.59 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,152 square feet gives $32,686. 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	1,152 square feet
Land area	9,900 square feet
Year built	1956
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$36,395
Assessed value per square foot	$31.59

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	1,669
2	Building area within 15% of this home	1,086
3	Built within 15 years of this home	1,055
4	Same building type	85
5	Same construction quality grade	85

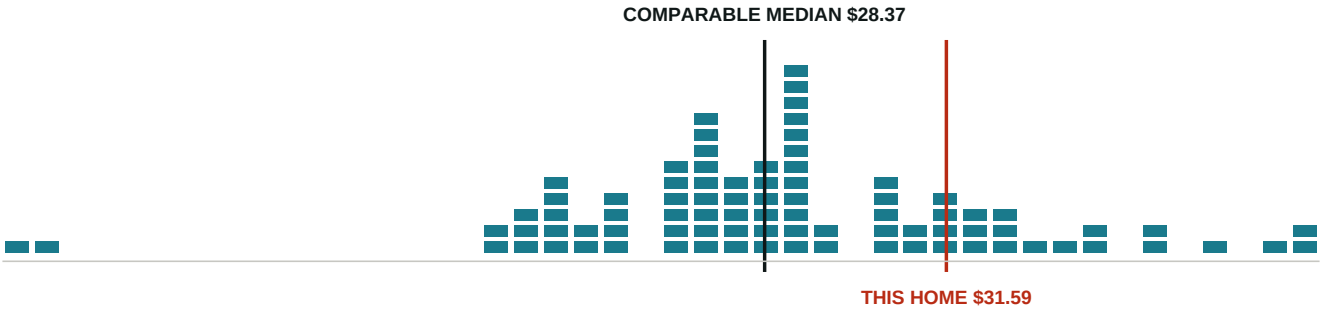
The comparable figure used is the median of all 85 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 85 properties 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	85
Lowest assessed	$14.87 per square foot
25th percentile	$26.87 per square foot
Median	$28.37 per square foot
75th percentile	$30.95 per square foot
Highest assessed	$38.20 per square foot
This home	$31.59 per square foot
Position	assessed above 65 of the 85 comparable properties, the 76th percentile



$14.87 per sq ft — 85 comparable properties by assessed value per square foot, one mark is one property — $38.20 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 85 comparables	$28.37
Building area of this home	1,152 sq ft
Median multiplied by building area	**$32,686**
Current total assessed value	$36,395
Difference, the reduction requested	**$3,709**

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 $3,709 in assessed value is worth roughly $787 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

85 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 85 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
03301070020000	1021 N PATTON AVE	1,133	1955	3	2	$16,847	$14.87
03301070010000	1021 N PATTON AVE	1,133	1955	3	2	$17,981	$15.87
03301130420000	803 N PRINCETON AVE	1,242	1950	3	1	$29,162	$23.48
03301140350000	801 N HARVARD AVE	1,239	1948	2	1	$29,615	$23.90
03302030020000	1015 N FERNANDEZ AVE	1,300	1951	2	1	$32,000	$24.62
03204130100000	1125 N DOUGLAS AVE	1,293	1956	3	1	$31,906	$24.68
03301140520000	706 N PATTON AVE	1,254	1947	3	1	$31,000	$24.72
03204140270000	1146 N DRYDEN AVE	1,287	1954	4	1	$32,000	$24.86
03204140160000	1107 N BEVERLY LN	1,283	1956	2	1	$32,257	$25.14
03204140300000	1134 N DRYDEN AVE	1,287	1953	3	1	$33,000	$25.64
03204130220000	704 E OAKTON ST	1,287	1954	3	2	$33,000	$25.64
03204110410000	1158 N HICKORY AVE	1,287	1956	3	1	$33,164	$25.77
03302150120000	828 N RIDGE AVE	1,103	1954	3	1	$28,425	$25.77
03203020260000	1339 N DUNTON AVE	1,205	1948	3	1	$32,000	$26.56
03301130410000	807 N PRINCETON AVE	1,242	1952	3	1	$33,000	$26.57
03302200420000	723 N KENNICOTT AVE	1,198	1952	3	1	$32,000	$26.71
03302000170000	914 W ELM ST	1,228	1948	3	1	$33,000	$26.87
03302170060000	823 N WALNUT AVE	1,258	1948	3	1	$34,042	$27.06
03301140380000	808 N PATTON AVE	1,216	1947	4	1	$33,000	$27.14
03324170530000	830 S ARTHUR AVE	1,142	1942	2	1	$31,000	$27.15
03292090250000	618 N DRYDEN AVE	1,250	1949	2	1	$34,000	$27.20
03292030190000	811 N HICKORY AVE	1,248	1955	3	1	$34,000	$27.24
03304180300000	402 W WING ST	1,155	1942	3	1	$31,556	$27.32
03303050030000	1104 W WING ST	1,205	1948	2	1	$33,000	$27.39
03301060190000	921 N HARVARD AVE	1,177	1953	3	1	$32,684	$27.77
03302010030000	1013 N KASPAR AVE	1,072	1952	3	1	$30,000	$27.99
03204110200000	634 E CLARENDON AVE	1,287	1953	3	1	$36,131	$28.07
03203080050000	408 E OAKTON ST	1,275	1955	3	1	$36,000	$28.24
03323010240000	646 S DUNTON AVE	1,171	1950	2	1	$33,225	$28.37
03204110440000	1152 N HICKORY AVE	1,287	1952	3	2	$36,542	$28.39
03301140510000	1108 W NORTHWEST HWY	1,254	1949	3	2	$36,000	$28.71
03204120150000	1160 N BEVERLY LN	1,287	1953	3	1	$37,000	$28.75
03303090180000	312 N REUTER DR	1,286	1954	3	1	$37,000	$28.77
03302010130000	919 N KASPAR AVE	1,240	1954	3	1	$35,893	$28.95
03301190100000	648 N CHICAGO AVE	1,236	1954	3	1	$36,000	$29.13
03302000180000	1020 N KASPAR AVE	1,110	1954	3	1	$32,735	$29.49
03204110380000	1164 N HICKORY AVE	1,287	1955	3	1	$38,000	$29.53
03302230250000	709 N FERNANDEZ AVE	1,251	1949	3	1	$38,000	$30.38
03204140020000	1179 N BEVERLY LN	1,276	1953	3	2	$39,000	$30.56
03314080240000		1,275	1949	2	1	$39,000	$30.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03323080280000		1,260	1950	3	1	$39,000	$30.95
03302220320000	**724 N FERNANDEZ AVE**	**1,152**	**1956**	**3**	**2**	**$36,395**	**$31.59**
03323120270000		1,260	1950	3	2	$40,000	$31.75
03323090200000		1,114	1952	3	1	$35,425	$31.80
03302210310000		1,132	1955	3	1	$36,000	$31.80
03302150190000		1,225	1950	3	1	$39,000	$31.84
03302010230000		1,224	1952	3	1	$39,000	$31.86
03303130400000		1,028	1954	3	1	$33,000	$32.10
03302230110000		1,142	1947	3	1	$37,000	$32.40
03314080210000		1,251	1949	3	2	$40,812	$32.62
03203001270000		1,032	1965	2	1	$33,808	$32.76
03204140070000		1,123	1953	4	1	$37,000	$32.95
03302030270000		1,152	1952	3	2	$39,000	$33.85
03302190070000		1,088	1949	3	1	$37,000	$34.01
03302110040000		1,048	1961	3	1	$36,000	$34.35
03292000130000		1,083	1953	3	2	$38,000	$35.09
03302020120000		1,162	1951	3	1	$41,000	$35.28
03323000120000		1,019	1949	2	1	$37,000	$36.31
03314080120000		1,020	1950	3	1	$38,000	$37.25
03292060190000		1,128	1951	3	1	$43,000	$38.12
03314080180000		1,047	1950	3	2	$40,000	$38.20

Median of all 85 comparables: $28.37 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 85 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.

03301070020000	03301070010000	03204140200000	03301130420000	03301140350000
03204140350000	03292020190000	03204130240000	03302030020000	03204130100000
03301140520000	03204140270000	03204140160000	03301140450000	03204140300000
03204130220000	03204110410000	03302150120000	03203020260000	03301130410000
03302200420000	03302000170000	03302030320000	03302170060000	03301140380000
03324170530000	03292090250000	03292030190000	03204110400000	03304180300000
03303050030000	03204130210000	03204120030000	03294130070000	03301060190000
03302010030000	03204110200000	03303000260000	03292060200000	03294130080000
03203080050000	03204140050000	03323010240000	03204110440000	03323080050000
03301140510000	03204120150000	03303090180000	03301140430000	03302010130000
03204110040000	03204110060000	03204130330000	03204110120000	03204110390000
03301190100000	03302000180000	03204110380000	03302230250000	03204140020000
03314080240000	03204140310000	03204120230000	03323080280000	03302310050000
03323120270000	03323090200000	03302210310000	03302150190000	03302010230000
03303130400000	03204110420000	03302230110000	03314080210000	03203001270000
03204140070000	03302030270000	03302190070000	03302110040000	03292000130000
03302020120000	03323000120000	03314080120000	03292060190000	03314080180000

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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