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	03313050090000
Property address	1108 FRANCIS DR
Township	Wheeling (38)
Assessor neighborhood	38056
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$56,000

17.3% of the current assessed value.

COMPARABLES IMPLY

$46,305

Estimated tax effect about $2,056 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,695

SECTION 1

The argument in one paragraph

The Assessor values 127 other properties in assessor neighborhood 38056 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 $23.64 per square foot. This home is assessed at $28.59 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,959 square feet gives $46,305. 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	1,959 square feet
Land area	9,900 square feet
Year built	1965
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$56,000
Assessed value per square foot	$28.59

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	205
2	Building area within 15% of this home	141
3	Built within 15 years of this home	134
4	Same building type	131
5	Same construction quality grade	127

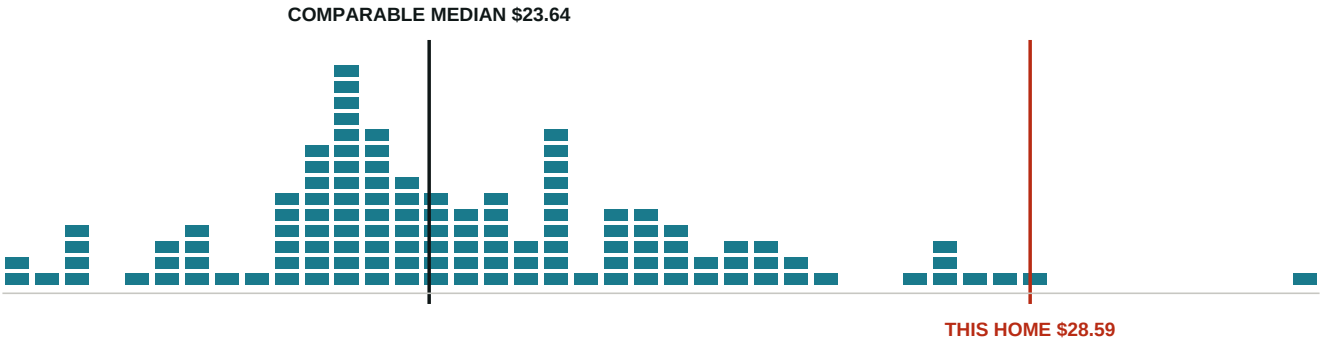
The comparable figure used is the median of all 127 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 127 properties 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	127
Lowest assessed	$20.12 per square foot
25th percentile	$22.82 per square foot
Median	$23.64 per square foot
75th percentile	$25.10 per square foot
Highest assessed	$30.97 per square foot
This home	$28.59 per square foot
Position	assessed above 126 of the 127 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 127 comparables	$23.64
Building area of this home	1,959 sq ft
Median multiplied by building area	**$46,305**
Current total assessed value	$56,000
Difference, the reduction requested	**$9,695**

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 $9,695 in assessed value is worth roughly $2,056 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

127 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 127 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
03153060190000	2 E STONEGATE DR	2,022	1957	4	2	$41,692	$20.62
03153040070000	18 S WILDWOOD DR	1,943	1958	3	1	$41,988	$21.61
03153060100000	3 GLENBROOK DR	1,978	1956	4	2	$42,836	$21.66
03152050120000	1102 MAPLE LN	1,961	1962	4	2	$42,701	$21.78
03151080040000	1212 HIGHLAND DR	2,024	1957	4	2	$44,782	$22.13
03153030040000	15 GLENBROOK DR	2,000	1956	4	2	$44,820	$22.41
03153060040000	911 E WILDWOOD DR	1,943	1956	4	1	$44,000	$22.65
03151060030000	1013 E WILDWOOD DR	1,978	1956	4	2	$44,795	$22.65
03153010110000	5 STONEGATE DR EAST	1,956	1958	4	1	$44,389	$22.69
03153040080000	16 S WILDWOOD DR	2,018	1956	1	1	$46,001	$22.80
03153030030000	17 GLENBROOK DR	1,995	1955	3	1	$45,599	$22.86
03151030020000	19 WILDWOOD NORTH RD	1,966	1957	3	1	$45,001	$22.89
03152040030000	105 DRAKE TER	1,966	1956	3	1	$45,001	$22.89
03151130100000	1008 SHERWOOD DR	2,027	1958	3	2	$46,407	$22.89
03152020150000	10 DRAKE TER	1,921	1956	3	2	$44,000	$22.90
03153040050000	13 STONEGATE DR EAST	2,007	1956	4	1	$46,000	$22.92
03153110090000	37 S WILDWOOD DR	1,910	1961	4	3	$44,040	$23.06
03152020090000	103 PROSPECT DR	2,016	1957	4	2	$46,566	$23.10
03153060010000	7 GLENBROOK DR	1,989	1956	4	2	$46,000	$23.13
03151100240000	30 WILDWOOD NORTH RD	2,024	1958	4	2	$47,000	$23.22
03151060020000	1015 E WILDWOOD DR	1,978	1956	4	2	$46,000	$23.26
03151060080000	1001 E WILDWOOD DR	1,978	1956	4	2	$46,000	$23.26
03152070030000	1107 MAPLE LN	1,976	1961	3	1	$46,000	$23.28
03151030070000	1011 SHERWOOD DR	1,970	1962	3	1	$46,000	$23.35
03152070050000	1103 MAPLE LN	1,927	1957	3	1	$45,000	$23.35
03153030100000		1,920	1957	4	1	$45,000	$23.44
03153080060000		2,002	1959	3	1	$47,000	$23.48
03151030040000		1,943	1956	3	1	$46,001	$23.68
03152080100000		1,956	1960	3	3	$46,423	$23.73
03151030030000		1,978	1956	4	2	$46,952	$23.74
03151050060000		1,978	1958	4	2	$47,000	$23.76
03153100040000		1,916	1957	4	2	$45,697	$23.85
03151100070000		1,990	1957	4	2	$48,000	$24.12
03151050130000		1,943	1956	4	2	$47,001	$24.19
03153030130000		2,015	1956	4	2	$49,001	$24.32
03151090130000		1,918	1961	4	2	$47,000	$24.50
03152090040000		1,909	1959	4	2	$47,000	$24.62
03151110160000		1,909	1964	3	1	$47,001	$24.62
03151030080000		1,948	1956	4	2	$48,000	$24.64
03151140010000		1,985	1960	4	2	$49,000	$24.69

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03151140130000		1,940	1957	4	2	$48,000	$24.74
03153040030000		1,938	1955	4	2	$48,000	$24.77
03151030050000		1,927	1960	4	2	$48,000	$24.91
03153090030000		1,909	1967	4	2	$48,000	$25.14
03151050050000		1,936	1958	4	2	$49,000	$25.31
03152020200000		1,913	1957	4	2	$49,045	$25.64
03153030070000		1,978	1956	4	2	$51,001	$25.78
03311150050000		1,991	1973	3	2	$51,533	$25.88
03313040040000		2,003	1974	3	2	$52,244	$26.08
03153100020000		1,972	1963	3	2	$51,540	$26.14
03311070430000		1,901	1957	4	1	$49,990	$26.30
03313060180000		2,010	1966	4	2	$53,035	$26.39
03313080020000		1,928	1970	4	2	$51,208	$26.56
03313050140000		1,958	1966	4	2	$52,126	$26.62
03311070420000		1,899	1960	3	3	$52,494	$27.64
03311000490000		1,980	1976	3	2	$55,096	$27.83
03311100020000		1,898	1957	4	2	$53,000	$27.92
03311040280000		1,889	1961	4	2	$53,001	$28.06
03313070170000		1,994	1968	4	2	$57,000	$28.59
03313050090000	**1108 FRANCIS DR**	**1,959**	**1965**	**4**	**2**	**$56,000**	**$28.59**
03313070100000		2,002	1967	3	2	$62,000	$30.97

Median of all 127 comparables: $23.64 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38056, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 127 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.

03153030090000	03151050080000	03153080110000	03153060190000	03151040010000
03151090040000	03151100020000	03151100110000	03152070110000	03153050040000
03151050100000	03153040070000	03153060100000	03152050120000	03151040030000
03151050090000	03151080040000	03152020040000	03151140100000	03153030040000
03252130280000	03152020130000	03151090200000	03153110070000	03153060030000
03252130200000	03153060040000	03151060030000	03153050070000	03153010110000
03252120150000	03153040080000	03252120070000	03153030030000	03153080010000
03151030020000	03152040030000	03151130100000	03152020150000	03153040050000
03151050120000	03152070020000	03152080030000	03252120180000	03153110090000
03153040060000	03152020090000	03152090030000	03153060010000	03151050040000
03152040050000	03151100240000	03152080120000	03151060020000	03151060080000
03152070030000	03153050050000	03151030070000	03152070050000	03252120190000
03153100080000	03153030100000	03153080060000	03151040060000	03151030040000
03152080100000	03151030030000	03151050060000	03153070160000	03151030010000
03153100040000	03151090110000	03153090010000	03153090040000	03151100070000
03151090050000	03311090200000	03151050130000	03153100070000	03252090160000
03153030130000	03151090130000	03151050020000	03152090040000	03151110160000
03151030080000	03153110050000	03151140010000	03153030050000	03151140130000
03153040030000	03311140240000	03311060200000	03151030050000	03311140290000
03313010630000	03313010490000	03153090030000	03311100030000	03151050050000
03151030100000	03313060080000	03311140190000	03311070410000	03152020200000
03311150030000	03313080010000	03153030070000	03313060190000	03311150050000
03313040040000	03311070400000	03153100020000	03311070430000	03311000500000
03313060180000	03313080020000	03313050140000	03311050120000	03311070420000
03311000490000	03311100020000	03311070470000	03311040280000	03311070450000
03313070170000	03313070100000			

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.