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	03321130090000
Property address	314 S EVERGREEN AVE
Township	Wheeling (38)
Assessor neighborhood	38072
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$41,001

12.0% of the current assessed value.

COMPARABLES IMPLY

$36,062

REDUCTION REQUESTED

$4,939

Estimated tax effect about $1,048 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 28 other properties in assessor neighborhood 38072 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 $29.68 per square foot. This home is assessed at $33.75 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,215 square feet gives $36,062. 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	1,215 square feet
Land area	6,650 square feet
Year built	1948
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	$41,001
Assessed value per square foot	$33.75

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	318
2	Building area within 15% of this home	180
3	Built within 15 years of this home	123
4	Same building type	28
5	Same construction quality grade	28

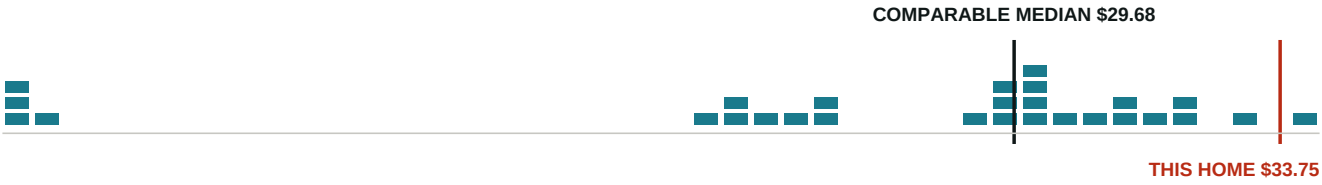
The comparable figure used is the median of all 28 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 28 properties 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	28
Lowest assessed	$14.22 per square foot
25th percentile	$25.82 per square foot
Median	$29.68 per square foot
75th percentile	$31.05 per square foot
Highest assessed	$34.35 per square foot
This home	$33.75 per square foot
Position	assessed above 27 of the 28 comparable properties, the 96th percentile



$14.22 per sq ft — 28 comparable properties by assessed value per square foot, one mark is one property — $34.35 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 28 comparables	$29.68
Building area of this home	1,215 sq ft
Median multiplied by building area	**$36,062**
Current total assessed value	$41,001
Difference, the reduction requested	**$4,939**

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 $4,939 in assessed value is worth roughly $1,048 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 28 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
03291010100000	1001 N DUNTON AVE	1,105	1949	3	1	$15,713	$14.22
03291130050000	829 N VAIL AVE	1,254	1949	3	1	$18,013	$14.36
03291130040000	829 N VAIL AVE	1,254	1949	3	1	$18,013	$14.36
03291010090000	1001 N DUNTON AVE	1,105	1949	3	1	$16,287	$14.74
03321210200000	436 S ARLINGTON HEIGHTS	1,280	1948	2	1	$32,000	$25.00
03291160140000	750 N PINE AVE	1,287	1951	3	1	$32,762	$25.46
03321210190000	432 S ARLINGTON HEIGHTS	1,296	1948	3	1	$33,000	$25.46
03321130040000	315 S DUNTON AVE	1,286	1947	3	1	$33,357	$25.94
03291250050000	1003 N HADDOW AVE	1,396	1954	3	2	$36,630	$26.24
03291250130000	1018 N DOUGLAS AVE	1,371	1951	3	1	$37,000	$26.99
03321210060000	421 S EVERGREEN AVE	1,332	1942	3	1	$36,001	$27.03
03321290170000	518 S EVERGREEN AVE	1,131	1938	3	1	$33,072	$29.24
03291250090000	939 N HADDOW AVE	1,394	1955	3	1	$41,000	$29.41
03321180080000	429 S HIGHLAND AVE	1,366	1948	3	2	$40,494	$29.64
03321180100000	437 S HIGHLAND AVE	1,296	1949	3	2	$38,513	$29.72
03321210100000	439 S EVERGREEN AVE	1,241	1947	2	1	$37,000	$29.81
03321140050000	317 S EVERGREEN AVE	1,339	1949	2	1	$40,000	$29.87
03291250110000	931 N HADDOW AVE	1,261	1955	3	1	$38,000	$30.13
03291170060000	717 N PINE AVE	1,296	1950	3	1	$39,166	$30.22
03291040360000	934 N VAIL AVE	1,314	1949	3	1	$40,000	$30.44
03291030130000	915 N PINE AVE	1,199	1956	4	1	$37,164	$31.00
03321210080000	431 S EVERGREEN AVE	1,218	1947	3	2	$38,000	$31.20
03321300290000	534 S ARLINGTON HEIGHTS	1,152	1949	3	1	$36,000	$31.25
03321210210000	440 S ARLINGTON HEIGHTS	1,220	1948	3	1	$39,000	$31.97
03291030210000	946 N HADDOW AVE	1,283	1957	4	2	$41,491	$32.34
03291030170000	1020 N HADDOW AVE	1,261	1955	3	1	$41,000	$32.51
03321180170000	418 S VAIL AVE	1,237	1950	3	1	$41,001	$33.15
03321130090000	**314 S EVERGREEN AVE**	**1,215**	**1948**	**3**	**2**	**$41,001**	**$33.75**
03321120100000	6 W GROVE ST	1,281	1950	3	2	$44,000	$34.35

Median of all 28 comparables: $29.68 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38072, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 28 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.

03291010100000	03291130050000	03291130040000	03291010090000	03321210200000
03291160140000	03321210190000	03321130040000	03291250050000	03291250130000
03321210060000	03321290170000	03291250090000	03321180080000	03321180100000
03321210100000	03321140050000	03291250110000	03291170060000	03291040360000
03291030130000	03321210080000	03321300290000	03321210210000	03291030210000
03291030170000	03321180170000	03321120100000		

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.