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	03324240220000
Property address	819 S BEVERLY LN
Township	Wheeling (38)
Assessor neighborhood	38052
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$92,000

14.4% of the current assessed value.

COMPARABLES IMPLY

$78,727

Estimated tax effect about $2,815 a year at a 7% composite rate.

REDUCTION REQUESTED

$13,273

SECTION 1

The argument in one paragraph

The Assessor values 149 other properties in assessor neighborhood 38052 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 $26.26 per square foot. This home is assessed at $30.69 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,998 square feet gives $78,727. 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	2,998 square feet
Land area	19,000 square feet
Year built	1949
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$92,000
Assessed value per square foot	$30.69

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	335
2	Building area within 15% of this home	160
3	Built within 15 years of this home	151
4	Same building type	151
5	Same construction quality grade	149

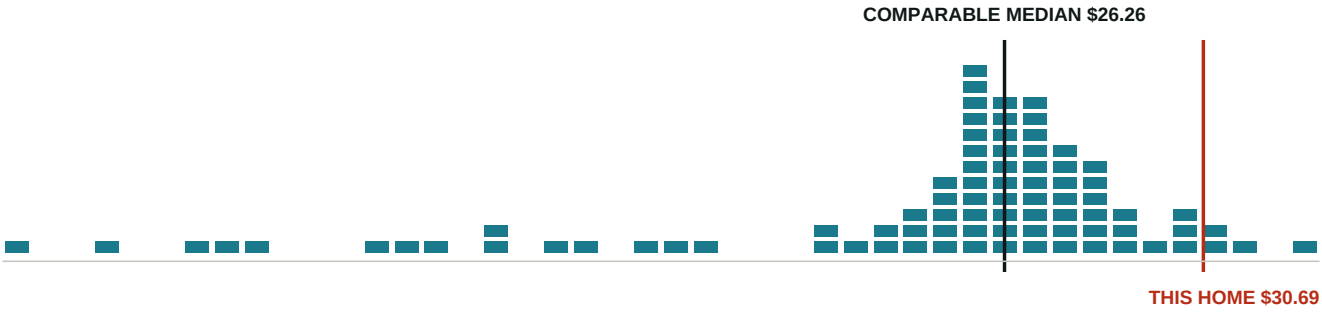
The comparable figure used is the median of all 149 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 149 properties 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	149
Lowest assessed	$3.95 per square foot
25th percentile	$24.80 per square foot
Median	$26.26 per square foot
75th percentile	$27.58 per square foot
Highest assessed	$33.27 per square foot
This home	$30.69 per square foot
Position	assessed above 144 of the 149 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 149 comparables	$26.26
Building area of this home	2,998 sq ft
Median multiplied by building area	**$78,727**
Current total assessed value	$92,000
Difference, the reduction requested	**$13,273**

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 $13,273 in assessed value is worth roughly $2,815 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

149 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 149 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
03322110170000	707 E DAVIS ST	3,085	1950	5	2	$12,180	$3.95
03322110080000	615 E DAVIS ST	3,056	1952	5	4	$12,280	$4.02
03323050200000	626 S BELMONT AVE	3,138	1952	5	2	$25,248	$8.05
03331000230000	204 S DRURY LN	3,150	1953	7	2	$43,373	$13.77
03331000220000	204 S DRURY LN	3,150	1953	7	2	$43,373	$13.77
03322110180000	707 E DAVIS ST	3,085	1950	5	2	$68,020	$22.05
03323050190000	626 S BELMONT AVE	3,138	1952	5	2	$69,312	$22.09
03322110070000	615 E DAVIS ST	3,056	1952	5	4	$68,920	$22.55
03322110330000	626 E LYNDEN LN	2,870	1951	4	3	$66,500	$23.17
03322190220000	421 S BRISTOL LN	3,048	1954	4	2	$71,692	$23.52
03322050210000	1312 WOODFORD PL	2,923	1955	5	2	$70,863	$24.24
03322230160000	414 S DRYDEN PL	2,963	1954	4	4	$72,427	$24.44
03322110420000	623 E DAVIS ST	2,846	1951	5	2	$70,451	$24.75
03193080110000	1218 W CLARENDON RD	3,099	1951	4	2	$77,500	$25.01
03322310160000	512 S LINCOLN LN	2,978	1952	4	1	$75,000	$25.18
03322080080000	312 S CARLYLE PL	3,091	1950	4	3	$78,115	$25.27
03322190080000	611 E GROVE ST	3,077	1955	4	2	$78,000	$25.35
03321240060000	424 BANBURY RD	3,082	1943	5	2	$78,332	$25.42
03321360070000	511 E MAYFAIR RD	3,000	1942	4	2	$76,519	$25.51
03193100060000	1112 N PRINCETON AVE	3,195	1950	3	3	$81,825	$25.61
03321320110000	504 S BELMONT AVE	2,907	1943	3	1	$74,514	$25.63
03323270010000	811 S ARLINGTON HEIGHTS	3,160	1948	5	3	$81,000	$25.63
03324000070000		3,133	1939	5	2	$80,677	$25.75
03331000270000		2,946	1951	5	2	$76,000	$25.80
03193120040000		3,101	1954	5	2	$80,000	$25.80
03321360230000		3,152	1941	6	3	$81,604	$25.89
03331000100000		2,842	1958	4	2	$73,648	$25.91
03322130020000		2,968	1953	4	3	$77,310	$26.05
03322190230000		3,026	1956	3	2	$79,183	$26.17
03322300090000		2,873	1938	4	3	$75,185	$26.17
03331110040000		2,932	1950	5	3	$76,994	$26.26
03321070140000		3,059	1952	4	4	$80,435	$26.29
03321320060000		2,825	1942	4	1	$74,490	$26.37
03322230310000		3,024	1947	4	2	$79,758	$26.38
03331060110000		2,981	1951	3	2	$79,000	$26.50
03331100010000		2,892	1955	4	2	$77,000	$26.63
03321250170000		3,001	1941	5	2	$80,000	$26.66
03322040140000		2,804	1958	3	2	$75,000	$26.75
03331000060000		2,808	1948	4	3	$75,312	$26.82
03331000090000		2,906	1950	4	2	$78,000	$26.84

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03331000070000		3,062	1956	5	3	$82,371	$26.90
03321360220000		3,039	1940	4	2	$81,916	$26.95
03193120090000		2,871	1938	4	2	$77,736	$27.08
03321320130000		3,039	1939	4	3	$82,733	$27.22
03322210250000		3,033	1952	4	2	$82,990	$27.36
03322280280000		2,975	1944	4	3	$81,974	$27.55
03193130030000		3,054	1955	5	3	$84,371	$27.63
03324010380000		2,934	1956	4	2	$82,354	$28.07
03193090050000		3,044	1934	5	4	$86,000	$28.25
03321240220000		3,167	1944	5	3	$90,315	$28.52
03322080030000		3,050	1942	4	3	$87,000	$28.52
03331080250000		2,897	1955	5	3	$82,991	$28.65
03322280340000		3,130	1938	4	2	$90,000	$28.75
03331110400000		2,807	1946	4	3	$80,849	$28.80
03193080090000		2,951	1948	4	2	$86,000	$29.14
03322280360000		2,916	1941	4	2	$89,000	$30.52
03322290110000		2,909	1938	4	2	$89,000	$30.59
03324240220000	**819 S BEVERLY LN**	**2,998**	**1949**	**4**	**3**	**$92,000**	**$30.69**
03321240070000		2,827	1955	5	2	$87,000	$30.77
03324230040000		3,095	1954	4	2	$96,000	$31.02
03321360210000		2,830	1941	5	2	$88,000	$31.10

Median of all 149 comparables: $26.26 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38052, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 149 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.

03322110170000	03322110080000	03331010020000	03323050200000	03322110090000
03321360270000	03322060200000	03321360050000	03331000230000	03331000220000
03331030010000	03331030020000	03321360180000	03322080020000	03322080010000
03322060210000	03322110100000	03321090130000	03321090140000	03321360060000
03322110180000	03323050190000	03322110070000	03323270040000	03322110330000
03322190220000	03322220120000	03323050120000	03322220080000	03331010010000
03322050210000	03322140110000	03322230160000	03322130150000	03321350080000
03322110420000	03322030460000	03324000140000	03322230140000	03193080110000
03322220040000	03322310160000	03322080080000	03322190080000	03331080220000
03321240060000	03331020110000	03322310210000	03321360070000	03331000300000
03193100060000	03331000250000	03322230110000	03321320110000	03323270010000
03322230180000	03322110390000	03322120250000	03321100140000	03322320040000
03324000070000	03331000270000	03193120040000	03193090200000	03331050010000
03321360230000	03331000100000	03322220100000	03322130020000	03322190230000
03322300090000	03322130110000	03322050130000	03323050250000	03331110040000
03321070140000	03322190140000	03321320060000	03322230310000	03331110440000
03331100130000	03322130090000	03331060110000	03321240330000	03321240270000
03321100150000	03331100010000	03321250170000	03322140080000	03322040140000
03331000060000	03331000090000	03322320140000	03323070400000	03331100160000
03322320180000	03331000070000	03321360220000	03323070050000	03193120090000
03321070280000	03321320190000	03321320130000	03331000170000	03323070370000
03331000080000	03322210250000	03321230120000	03321310370000	03322190010000
03322280280000	03322140010000	03193130030000	03331100140000	03322060220000
03322220210000	03321250030000	03321070310000	03322210170000	03324000390000
03324010380000	03323050240000	03193090050000	03322230280000	03331100090000
03321070320000	03324010250000	03321070270000	03321240220000	03322080030000
03331060090000	03331080250000	03324250140000	03322280340000	03323040370000
03331110400000	03193080090000	03193130040000	03321340150000	03331080040000
03322280360000	03323070010000	03323260080000	03322290110000	03321240070000
03324230040000	03321360210000	03324010320000	03324250100000	

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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