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	03341110160000
Property address	612 N ELMHURST AVE
Township	Wheeling (38)
Assessor neighborhood	38080
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$39,000	**$31,872**	**$7,128**

18.3% of the current assessed value.
Estimated tax effect about $1,512 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 552 other properties in assessor neighborhood 38080 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 $29.43 per square foot. This home is assessed at $36.01 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,083 square feet gives $31,872. 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	1,083 square feet
Land area	7,260 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$36.01

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	1,179
2	Building area within 15% of this home	625
3	Built within 15 years of this home	616
4	Same building type	555
5	Same construction quality grade	552

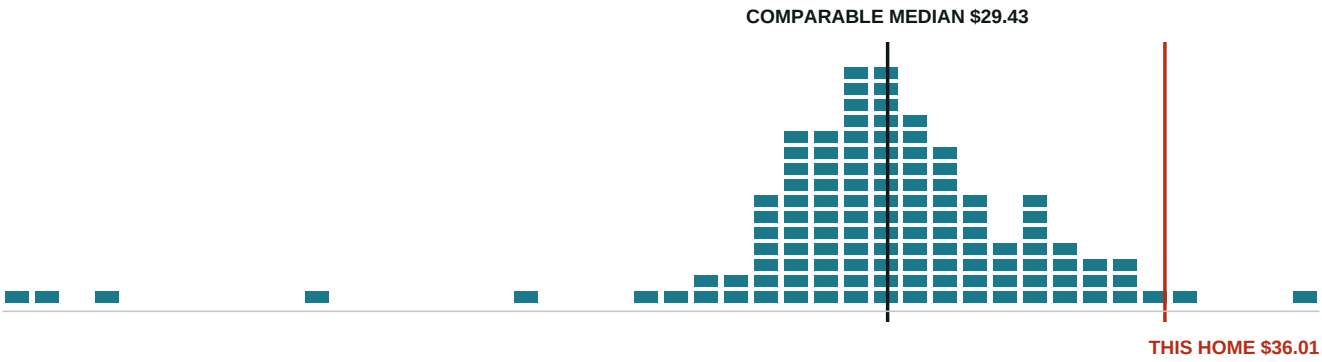
The comparable figure used is the median of all 552 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 552 properties 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	552
Lowest assessed	$8.42 per square foot
25th percentile	$28.02 per square foot
Median	$29.43 per square foot
75th percentile	$31.11 per square foot
Highest assessed	$39.68 per square foot
This home	$36.01 per square foot
Position	assessed above 547 of the 552 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 552 comparables	$29.43
Building area of this home	1,083 sq ft
Median multiplied by building area	**$31,872**
Current total assessed value	$39,000
Difference, the reduction requested	**$7,128**

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 $7,128 in assessed value is worth roughly $1,512 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

552 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 552 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
03341000240000	704 N FAIRVIEW AVE	1,083	1961	3	1	$27,913	$25.77
03341060220000	708 N WILLE ST	1,080	1956	3	1	$28,183	$26.10
03341070400000	712 N MAIN ST	1,080	1955	3	1	$28,289	$26.19
03341040320000	717 N ELMHURST AVE	1,080	1960	3	1	$28,432	$26.33
03341210130000	518 N PINE ST	1,080	1959	3	1	$28,562	$26.45
03341070390000	714 N MAIN ST	1,080	1955	3	1	$29,000	$26.85
03341150160000	612 N MAIN ST	1,080	1955	2	1	$29,000	$26.85
03341070420000	708 N MAIN ST	1,080	1955	2	1	$29,000	$26.85
03344000240000		1,082	1950	2	1	$31,000	$28.65
03341100160000		1,083	1959	3	1	$31,607	$29.18
03344080100000		1,084	1955	3	1	$32,000	$29.52
03341020160000		1,083	1959	3	1	$32,000	$29.55
03341110100000		1,083	1960	3	1	$32,321	$29.84
03341100100000		1,083	1961	3	1	$32,343	$29.86
03341100110000		1,083	1960	3	1	$32,516	$30.02
03341110020000		1,083	1959	3	1	$33,000	$30.47
03341020200000		1,083	1959	3	1	$33,000	$30.47
03341090100000		1,083	1959	3	1	$33,000	$30.47
03341010220000		1,083	1959	3	1	$33,000	$30.47
03341020290000		1,083	1959	3	1	$33,000	$30.47
03341090140000		1,083	1959	3	1	$33,000	$30.47
03341090110000		1,083	1959	3	1	$33,000	$30.47
03341090060000		1,083	1961	3	1	$33,004	$30.47
03341020320000		1,083	1959	3	1	$33,567	$30.99
03341020110000		1,083	1961	3	1	$33,577	$31.00
03341080180000		1,083	1961	3	1	$33,621	$31.04
03341100180000		1,083	1960	3	1	$33,935	$31.33
03341020300000		1,083	1959	3	1	$34,000	$31.39
03341110060000		1,083	1959	3	1	$34,238	$31.61
03341090180000		1,083	1959	3	1	$34,477	$31.83
03341100060000		1,083	1962	3	1	$34,552	$31.90
03341100130000		1,083	1960	3	1	$35,462	$32.74
03341080220000		1,083	1960	3	1	$35,539	$32.82
03341020250000		1,083	1959	3	1	$35,753	$33.01
03341090050000		1,083	1959	3	1	$36,000	$33.24
03341080160000		1,083	1959	3	1	$36,000	$33.24
03341110110000		1,083	1959	3	1	$36,000	$33.24
03341020180000		1,083	1962	3	1	$36,000	$33.24
03341090080000		1,083	1959	3	1	$36,000	$33.24
03341100030000		1,083	1959	3	1	$36,000	$33.24

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03341010200000		1,083	1959	3	1	$36,000	$33.24
03341090220000		1,083	1964	3	1	$36,000	$33.24
03341010130000		1,083	1959	3	1	$36,000	$33.24
03341010160000		1,083	1959	3	1	$36,000	$33.24
03341080140000		1,083	1959	3	1	$36,000	$33.24
03341010240000		1,083	1960	3	1	$36,000	$33.24
03341100140000		1,083	1960	3	1	$36,000	$33.24
03341100050000		1,083	1959	3	1	$36,000	$33.24
03341010180000		1,083	1959	3	1	$36,555	$33.75
03341100200000		1,083	1959	3	1	$37,000	$34.16
03341010150000		1,083	1959	3	1	$37,000	$34.16
03341080190000		1,083	1960	3	1	$37,000	$34.16
03341010280000		1,083	1959	3	1	$37,000	$34.16
03341100080000		1,083	1959	3	1	$37,000	$34.16
03341090190000		1,083	1959	3	1	$37,000	$34.16
03341010250000		1,083	1959	3	1	$37,000	$34.16
03341000220000		1,083	1960	3	1	$37,887	$34.98
03341110070000		1,083	1959	3	1	$38,000	$35.09
03341000250000		1,083	1960	3	2	$38,000	$35.09
03341000180000		1,083	1959	3	1	$38,000	$35.09
03341110160000	**612 N ELMHURST AVE**	**1,083**	**1958**	**3**	**1**	**$39,000**	**$36.01**

Median of all 552 comparables: $29.43 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 552 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.

03341070330000	03344100360000	03341070310000	03341070320000	03344100310000
03343130170000	03344080110000	03342130250000	03344000040000	03344000110000
03343290040000	03344000100000	03343020050000	03341260170000	03344040160000
03344080180000	03342130070000	03344040070000	03341230170000	03341000240000
03342150120000	03341230160000	03344010130000	03341160200000	03341060220000
03341070400000	03342080010000	03344000050000	03343180130000	03341260060000
03341040320000	03343140230000	03341210130000	03343190110000	03343270010000
03342160020000	03342120140000	03342130160000	03342150090000	03343070170000
03341120210000	03343040050000	03341290070000	03341130080000	03341280010000
03343270130000	03344160040000	03341070490000	03344080120000	03341040230000
03341300220000	03343230010000	03341120190000	03344030030000	03343220040000
03341070390000	03341150160000	03341070420000	03353050130000	03341220120000
03343270020000	03343160310000	03343290050000	03341220110000	03341210110000
03341220010000	03344000130000	03343030050000	03342150160000	03343230070000
03343180100000	03342110090000	03341230220000	03343190120000	03342010140000
03341220250000	03341220260000	03344100250000	03341280210000	03342130220000
03342150010000	03342150030000	03342160120000	03342160070000	03342010100000
03342130140000	03342140090000	03342150070000	03342120170000	03343170040000
03342110080000	03341070090000	03343020040000	03343220110000	03343020170000
03341290120000	03343210150000	03341230130000	03341130090000	03341170110000
03343070190000	03343070130000	03344130070000	03341070060000	03343170060000
03343170080000	03341270130000	03341270040000	03342130040000	03343210170000
03344000070000	03341290050000	03341250180000	03341250140000	03343100100000
03341070430000	03344020100000	03344030020000	03341260150000	03341150020000
03341150220000	03342140020000	03341150130000	03341070410000	03342130210000
03341150170000	03344160160000	03343020070000	03343270060000	03341150120000
03343120050000	03343190080000	03341230150000	03341280090000	03343090110000
03343140080000	03341230210000	03341230110000	03343220160000	03341130020000
03341180090000	03344080060000	03341270110000	03341190130000	03343270120000
03341190240000	03341150060000	03343220120000	03341230020000	03344130160000
03344030300000	03341260010000	03342130100000	03343220200000	03343130050000
03341160050000	03341130130000	03341150210000	03341200170000	03343290070000
03341220020000	03341240140000	03353040050000	03343140110000	03344030060000
03343120190000	03343270090000	03341140020000	03343140180000	03343070010000
03343200150000	03343060170000	03344160110000	03344160080000	03341240020000
03343230130000	03341070380000	03341260050000	03341030150000	03344090280000
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03341140040000	03341220070000	03341150150000	03344160140000	03341210170000
03343170140000	03341050250000	03341270170000	03344080050000	03344110110000
03343100140000	03341270210000	03343070080000	03341120020000	03344040130000
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03343230180000	03341220220000	03341200110000	03343220150000	03343040060000
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03343070090000	03343090100000	03344080240000	03341130210000	03342160050000
03341230240000	03341230260000	03341230250000	03341220230000	03343050080000
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03341210040000	03341200190000	03341130010000	03341240130000	03343080120000
03343060190000	03344030210000	03343130070000	03341180070000	03344110010000
03343150010000	03343230090000	03343070180000	03343150030000	03344080210000
03341270060000	03343110110000	03343110060000	03343100240000	03341170150000
03343010020000	03343080190000	03343080150000	03342140100000	03343010190000
03342130110000	03344080100000	03341230200000	03341230270000	03341020160000
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03341140130000	03341030300000	03341150050000	03343020200000	03341060200000
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03341270150000	03343310030000	03341260140000	03343230020000	03341240080000
03341160110000	03341240070000	03341240050000	03341290100000	03341160010000
03341130220000	03344090100000	03343220140000	03344170030000	03341110100000
03342160100000	03343170150000	03341100100000	03341030130000	03341130040000
03344030290000	03341280110000	03343140090000	03343050180000	03341140210000
03344100490000	03343300020000	03341100110000	03341270190000	03344260020000
03343150170000	03341160160000	03344000220000	03343040080000	03341110210000
03344130100000	03343200130000	03341260070000	03343060110000	03344270120000
03343060100000	03341040210000	03344090190000	03341290090000	03341140050000
03341040190000	03343200440000	03343170210000	03343100110000	03343090130000
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03344110130000	03341200010000	03341120060000	03341120110000	03343230080000
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03341020110000	03341080180000	03344140030000	03341280200000	03341110180000
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03341110130000	03341030180000	03343160180000	03341140010000	03341030190000
03341100200000	03341010150000	03341080190000	03341010280000	03341100080000
03341090190000	03341010250000	03341060260000	03343010120000	03341290040000
03341120040000	03341200040000	03344250050000	03341000220000	03341140060000
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03341060280000	03341180080000	03343170050000	03343230160000	03341310010000
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03343200230000	03341240100000			

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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