

EXAMPLE COUNTY · ASSESSOR APPEAL (EXAMPLE) · TAX YEAR 2026

Property tax appeal: evidence

Example County Assessor

OWNER	Sample Owner
PROPERTY	100 Example Street, Example City, IL 00000
PARCEL NUMBER	00-00-000-000-0001
AREA	Example Area
TAX YEAR	2026
ASSESSOR'S INITIAL (MAILED) ASSESSMENT	\$32,715 (land \$4,010, building \$28,705)

Photo July 2025



MY HOME

100 Example Street

1,640 sq ft · 2 bedrooms · 1 full + 1 half baths · built 1928 · lot 4,050 sq ft · class 203 · Frame

EXHIBITS

- EXHIBIT A

Uniformity: assessments of similar homes · 5 comparable homes; my building AV per sq ft is 16.9% above their median
- EXHIBIT B

Recent sales of similar homes · 8 sales of similar homes from January 8, 2025 to December 10, 2025
- EXHIBIT D-1

Photographs · Added by the owner
- EXHIBIT D-2

Repair estimate or contractor bid · Added by the owner

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Prepared September 24, 2026. Public records as of September 24, 2026.

Section 02

Statement of reasons

I, Sample Owner, own the property at 100 Example Street, Example City, IL 00000 (Parcel number 00-00-000-000-0001). I am filing this appeal of the 2026 assessment with the Example County Assessor.

The assessor's record describes my home as class 203, 1,640 sq ft of living area, built in 1928. The assessor's initial (mailed) assessment is \$32,715 (land \$4,010, building \$28,705).

The record is incorrect: the record shows living area (sq ft) as 1,640; the correct figure is 1,510. My proof is attached as Exhibit C.

I compared my assessment with 5 homes in the same class and neighborhood (Exhibit A). Their median building assessed value per square foot is \$14.98. Mine is \$17.50, 16.9% above that median. 5 of the 5 homes have a lower building assessed value per square foot than mine.

I reviewed 8 recorded sales of similar homes from January 8, 2025 to December 10, 2025 (Exhibit B). Their sale prices ranged from \$185.90 to \$244.92 per square foot of living area, with a median of \$218.30 per square foot.

My home has not been renovated since January 1, 2026.

I request that my assessment be changed to \$_____ (the value you chose) , a figure I chose using the facts in the attached exhibits.

The facts in this statement are accurate to the best of my knowledge.

SIGNATURE

PRINTED NAME: SAMPLE OWNER

DATE

Section 03

Evidence

Record check

The assessor's record for my home, next to anything I reported as different. A correction usually needs proof, such as a survey, an architect's letter or building plans.

Item	Assessor's record	You reported	Status
Property class	203	—	No difference reported
Living area (sq ft)	1,640	1,510	Differs: attach proof
Bedrooms	2	—	No difference reported
Full bathrooms	1	—	No difference reported
Half bathrooms	1	0	Differs (minor)
Year built	1928	—	No difference reported
Lot size (sq ft)	4,050	—	No difference reported
Exterior construction	Frame	—	No difference reported
Basement	Full	—	No difference reported
Garage	2 car detached	—	No difference reported

Attach proof for this difference as Exhibit C.

EXHIBIT A

Uniformity: assessments of similar homes

Assessments of the most similar homes, from the assessor's own records. Building AV per sq ft is the building assessed value divided by the recorded living area.

#	Parcel / address	Class	Dist. mi	Area sq ft	Age	Land AV	Bldg AV	Total AV	Bldg AV / sq ft	Sim.
You	100 Example Street · My home 00-00-000-000-0001	203	—	1,640	98	\$4,010	\$28,705	\$32,715	\$17.50	—
1	208 Sample Avenue 00-00-000-000-0010	203	0.73	1,500	93	\$4,212	\$22,463	\$26,675	\$14.98	94
2	220 Sample Avenue 00-00-000-000-0011	203	0.08	1,790	101	\$3,320	\$25,742	\$29,062	\$14.38	92
3	232 Sample Avenue 00-00-000-000-0012	203	0.42	1,850	97	\$3,969	\$28,695	\$32,664	\$15.51	90
4	244 Sample Avenue 00-00-000-000-0013	203	0.52	1,450	97	\$3,429	\$21,089	\$24,518	\$14.54	87
5	256 Sample Avenue 00-00-000-000-0014	203	0.79	1,660	90	\$3,846	\$25,832	\$29,678	\$15.56	85

- All 5 homes are in class 203 and neighborhood 00001, the same as yours.
- Median building AV per sq ft of these homes: \$14.98 (lowest \$14.38, highest \$15.56).
- Your building AV per sq ft: \$17.50, 16.9% above that median.
- 5 of the 5 homes have a lower building AV per sq ft than yours.

Dist. mi = distance from my home in miles; Sim. = similarity score (0 to 100); AV = assessed value.

EXHIBIT B

Recent sales of similar homes

Recorded sales of the most similar homes. The "compared with my home" line under each sale lists factual differences from my home; it is not an adjustment.

#	Parcel / address	Sale date	Price	Area sq ft	\$ / sq ft	Built	Beds / baths	Dist. mi	Index chg.	Sim.
You	My home	—	—	1,640	—	1928	2 / 1.5	—	—	—
1	112 Sample Avenue 00-00-000-000-0002	Feb 23, 2025	\$433,500	1,770	\$244.92	1918	3 / 1.5	0.98	+4.6%	91
COMPARED WITH MY HOME · +130 sq ft (+8%); 10 yrs older; +1 bedroom; lot +18%; exterior: Frame/Masonry										
2	124 Sample Avenue 00-00-000-000-0003	Jun 10, 2025	\$349,500	1,880	\$185.90	1935	3 / 1	0.94	+0.2%	89
COMPARED WITH MY HOME · +240 sq ft (+15%); 7 yrs newer; -1 half bath; +1 bedroom; lot -20%; exterior: Masonry										
3	136 Sample Avenue 00-00-000-000-0004	Dec 10, 2025	\$382,000	1,840	\$207.61	1938	4 / 1	0.69	+0.9%	87
COMPARED WITH MY HOME · +200 sq ft (+12%); 10 yrs newer; -1 half bath; +2 bedrooms; lot -17%										
4	148 Sample Avenue 00-00-000-000-0005	Oct 4, 2025	\$292,000	1,530	\$190.85	1935	2 / 2.5	0.27	+2.8%	84
COMPARED WITH MY HOME · -110 sq ft (-7%); 7 yrs newer; +1 full bath; lot -13%; exterior: Masonry										
5	160 Sample Avenue 00-00-000-000-0006	Oct 9, 2025	\$343,500	1,500	\$229.00	1930	2 / 1.5	0.91	+4.4%	83
COMPARED WITH MY HOME · -140 sq ft (-9%); 2 yrs newer; exterior: Frame/Masonry										
6	172 Sample Avenue 00-00-000-000-0007	Nov 4, 2025	\$391,000	1,600	\$244.38	1935	3 / 2	0.74	+2.2%	81
COMPARED WITH MY HOME · -40 sq ft (-2%); 7 yrs newer; +1 full bath; -1 half bath; +1 bedroom										
7	184 Sample Avenue 00-00-000-000-0008	Jan 8, 2025	\$277,500	1,450	\$191.38	1936	3 / 2	0.31	+1.5%	79
COMPARED WITH MY HOME · -190 sq ft (-12%); 8 yrs newer; +1 full bath; -1 half bath; +1 bedroom; exterior: Masonry										
8	196 Sample Avenue 00-00-000-000-0009	Aug 27, 2025	\$433,000	1,880	\$230.32	1927	3 / 1.5	0.29	+3.7%	77
COMPARED WITH MY HOME · +240 sq ft (+15%); 1 yr older; +1 bedroom; exterior: Frame/Masonry										

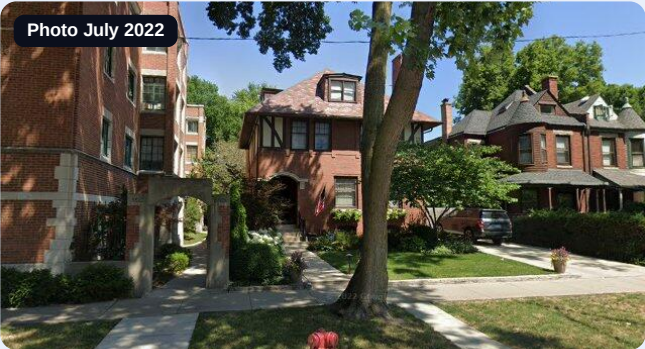
- 8 sales from January 8, 2025 to December 10, 2025, each screened as an arm's-length sale.
- Median sale price per sq ft: \$218.30 (lowest \$185.90, highest \$244.92). Prices are as recorded, before any adjustment.
- The price index change is shown as a fact about the local market. It is not applied to any price.

Index chg. = local price index change since the sale; Sim. = similarity score (0 to 100).

Photos of the comparable homes

Numbers match the tables in Exhibits A and B. Photos are street-level views and may be older than the records.

Photo July 2022

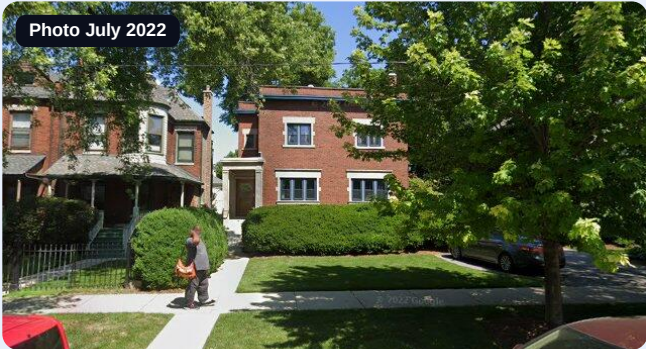


1208 Sample Avenue

Exhibit A · #1

1,500 sq ft · built 1933 · 0.73 mi · building AV \$14.98/sq ft

Photo July 2022



2220 Sample Avenue

Exhibit A · #2

1,790 sq ft · built 1925 · 0.08 mi · building AV \$14.38/sq ft

Photo July 2025



3232 Sample Avenue

Exhibit A · #3

1,850 sq ft · built 1929 · 0.42 mi · building AV \$15.51/sq ft

Photo July 2022



4244 Sample Avenue

Exhibit A · #4

1,450 sq ft · built 1929 · 0.52 mi · building AV \$14.54/sq ft

Photo August 2025



5256 Sample Avenue

Exhibit A · #5

1,660 sq ft · built 1936 · 0.79 mi · building AV \$15.56/sq ft

Photo July 2022



1112 Sample Avenue

Exhibit B · #1

Sold Feb 23, 2025 for \$433,500 · \$244.92/sq ft · 1,770 sq ft · built 1918 · 0.98 mi

Photo July 2025

**2 124 Sample Avenue**

Exhibit B · #2

Sold Jun 10, 2025 for \$349,500 · \$185.90/sq ft · 1,880 sq ft · built 1935 · 0.94 mi

Photo July 2025

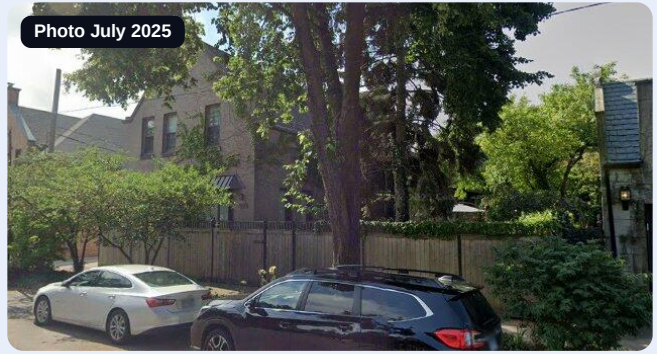
**3 136 Sample Avenue**

Exhibit B · #3

Sold Dec 10, 2025 for \$382,000 · \$207.61/sq ft · 1,840 sq ft · built 1938 · 0.69 mi

Photo July 2025

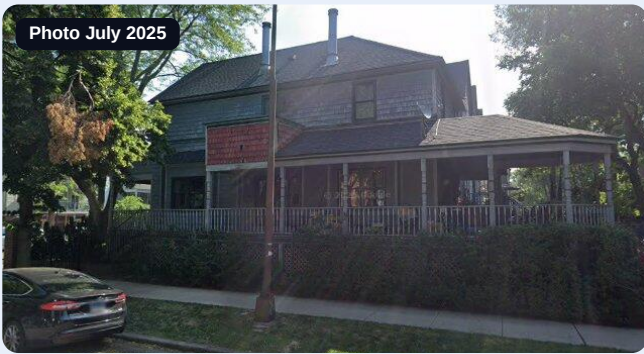
**4 148 Sample Avenue**

Exhibit B · #4

Sold Oct 4, 2025 for \$292,000 · \$190.85/sq ft · 1,530 sq ft · built 1935 · 0.27 mi

Photo July 2022

**5 160 Sample Avenue**

Exhibit B · #5

Sold Oct 9, 2025 for \$343,500 · \$229.00/sq ft · 1,500 sq ft · built 1930 · 0.91 mi

Photo June 2025

**6 172 Sample Avenue**

Exhibit B · #6

Sold Nov 4, 2025 for \$391,000 · \$244.38/sq ft · 1,600 sq ft · built 1935 · 0.74 mi

Photo July 2025

**7 184 Sample Avenue**

Exhibit B · #7

Sold Jan 8, 2025 for \$277,500 · \$191.38/sq ft · 1,450 sq ft · built 1936 · 0.31 mi

Photo October 2024



8196 Sample Avenue

Exhibit B · #8

Sold Aug 27, 2025 for \$433,000 · \$230.32/sq ft · 1,880 sq ft · built 1927 · 0.29 mi

Photos and map: Google

Facts you disclosed

Renovated since the valuation date (January 1, 2026)	No
Owned by a company or LLC	No

Your photos, bids and documents

Exhibit D-1: Photographs

Front of the house and the cracked foundation wall

Dated September 20, 2026

Attach your document behind this page and label it with this exhibit letter. Photos should show the date taken; check the official rules for any age limit on photos.

Exhibit D-2: Repair estimate or contractor bid

Foundation repair bid

Dated September 18, 2026

Amount: \$12,400

Attach your document behind this page and label it with this exhibit letter. Photos should show the date taken; check the official rules for any age limit on photos.

YOUR REQUESTED VALUE

Choose the value you will request

You decide what value to request. The reference figures are facts from the tables above; write your own numbers in the blanks.

Median building AV per sq ft of your 5 uniformity comparables	\$14.98
Lowest and highest building AV per sq ft of those comparables	\$14.38 and \$15.56
Your current building AV per sq ft	\$17.50
Median sale price per sq ft of your 8 sales comparables (as recorded)	\$218.30
Lowest and highest sale price per sq ft of those sales	\$185.90 and \$244.92

OPTION A

	Building AV per sq ft you choose		\$
×	Living area of my home (assessor's record)	1,640 sq ft	
=	Building AV you request		\$
+	Land AV you request (your notice shows \$4,010)		\$
=	Total AV you request		\$

OPTION B

	Sale price per sq ft you choose		\$
×	Living area of my home (assessor's record)	1,640 sq ft	
=	Market value I believe my home had on January 1, 2026		\$

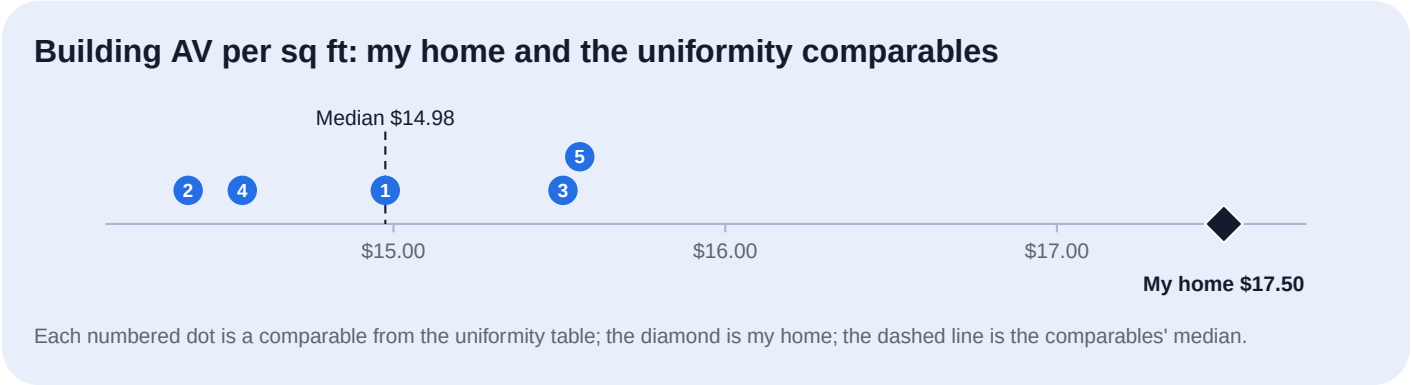
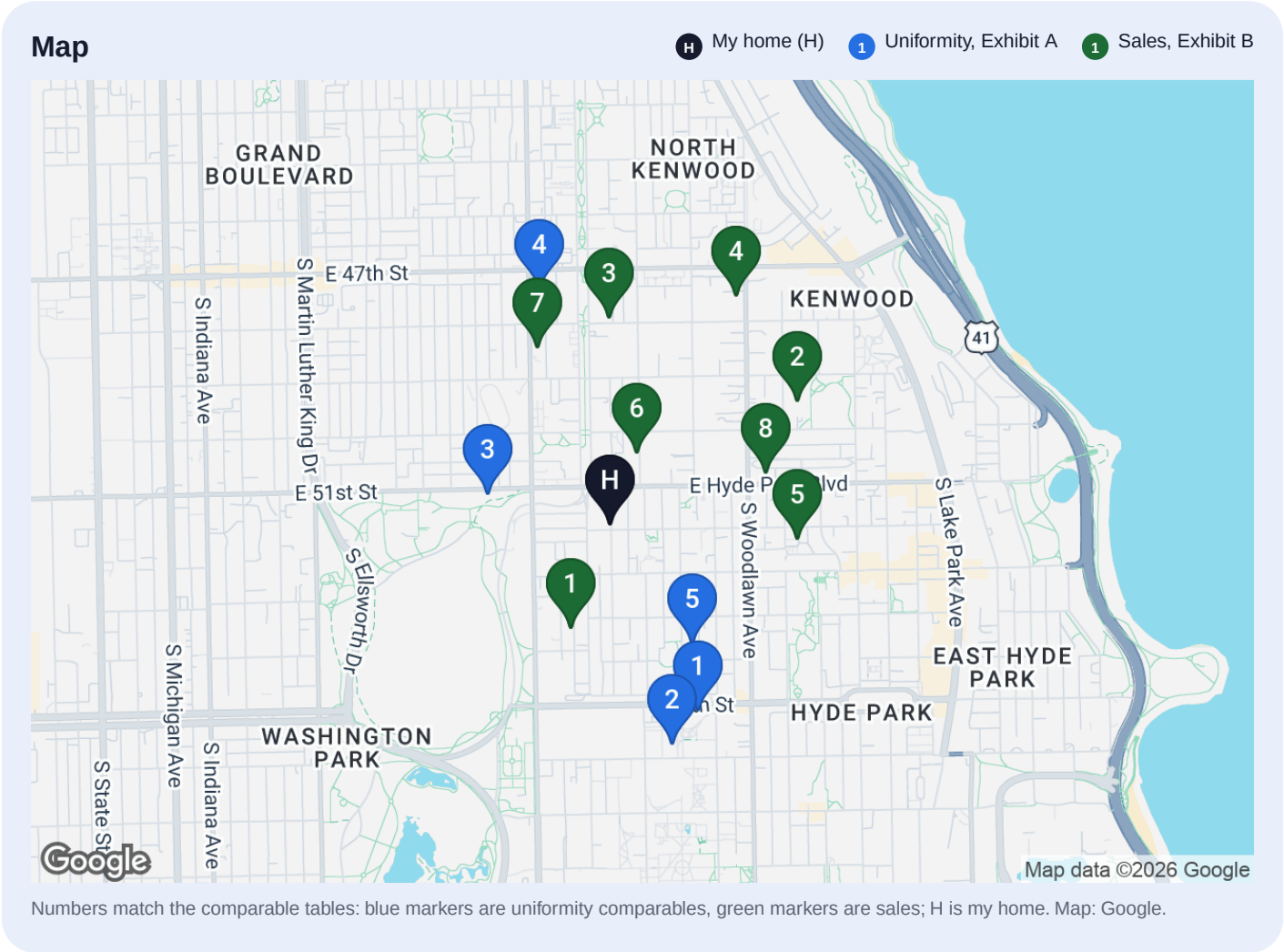
The value you will write on the form (in the units the form asks for)

\$

If the building AV per sq ft you choose is below \$14.38 or above \$15.56 (the lowest and highest of your comparables), be ready to explain why.

Section 04

Map and charts



Section 05

How the comparables were chosen

Comparables are chosen by recorded characteristics, location and (for sales) sale date only. Their prices and assessments are never used to choose them. Here is the whole qualifying pool behind each table, so you can see nothing was hand-picked.

EXHIBIT A

Uniformity: assessments of similar homes

5 of 49 qualifying

We found 49 qualifying homes; these 5 are the most similar by our published rule; the pool median building AV per sq ft is \$14.70.

Search step used: L0 (L0 is the strictest).

EXHIBIT B

Recent sales of similar homes

8 of 30 qualifying

We found 30 qualifying sales; these 8 are the most similar by our published rule; the pool median sale price per sq ft is \$229.24.

Search step used: L1 (L0 is the strictest).

The published rule

- 01 **Hard filters first:** every candidate must meet the published filters for this stage, for example the same property class and, where required, the same neighborhood.
- 02 Each remaining home gets a similarity score from 0 to 100 based on living area, location, age, sale date (sales only), construction, quality, lot size, bathrooms and bedrooms.
- 03 The most similar homes are shown, with limits on how many can come from the same block face. Ties are broken by parcel ID so the result never depends on chance.
- 04 If too few homes qualify, the search is widened in published steps (L0 is the strictest). The step used is shown for each table.

Section 06

Appendix A: terms used

Parcel number	The number your county uses to identify your property.
Assessed value	The value the county uses to divide the tax among properties.
Assessed value (AV)	The value the assessor uses as the starting point for your tax bill, as shown on your notice. It is split into a land part and a building part.
Building AV per sq ft	The building part of an assessed value divided by the home's living area in square feet. It allows homes of different sizes to be compared.

Comparable	A home with similar recorded characteristics, chosen by the published rule described in this packet.
Median	The middle figure when values are sorted from lowest to highest (the average of the two middle figures when the count is even).
Qualifying pool	All homes that passed the published filters before the most similar were chosen.
Similarity score	A 0–100 score of how closely a home's recorded characteristics, location and (for sales) sale date match yours. It never uses price or assessment.
Arm's-length sale	A sale between unrelated parties on the open market.
Price index change	How much a local price index moved between the month of a sale and the valuation date. It is shown as a fact and is not applied to the sale price.

Section 07

Appendix B: methods, sources and run IDs

Every packet is produced by the same published method. The same inputs always produce the same packet; the run IDs below identify the exact engine, configuration, model parameters and data release used.

Comparable homes are selected without looking at their price or assessment, using the filters and similarity score described in the pool disclosure.	Medians, ranges and ratios printed in the evidence tables are calculated from the comparables shown in those tables, so you can check the arithmetic yourself.
Sales are screened for arm's-length transactions using the source records' sale flags and the outlier rules in the published configuration.	Automatic quality checks run before a packet is released: the parcel match, the comparable rules, the arithmetic, the deadline and the disclaimers. A packet that fails them is not delivered, and no one substitutes a judgment of value.

Evidence types considered

Uniformity: assessments of similar homes	Used	Search step L0.
Recent sales of similar homes	Used	Search step L1.
Assessment ratio test	Not used	Not used at this stage (fixed level of assessment)
Record corrections	Used	

Automated quality checks

18 automated checks passed

Q1 Parcel match · Q2 Characteristics · Q3 Comp count · Q4 Similarity · Q5 Ladder · Q6 Adjustments · Q7 Dispersion · Q8 Drop-one stability · Q9 Model health · Q10 Time index · Q11 Too good to be true · Q12 Neighborhood ratio · Q13 Freshness · Q14 Completeness · Q15 Config valid · Q16 Arithmetic · Q17 Sections and disclaimer link · Q18 Re-run hash

Run IDs

Engine version	0.1.0	Config version	2026.09.24-1
Params version	example-params	Dataset release IDs	example-assessments, example-sales
Seed	20260926	Case ID	case-20260926
Packet model	packet-model/1	Disclaimer catalog	2026.09.28.3
Generated at	2026-09-24T15:00:00Z		