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North Suburban Homeowners See Slower Burden Shift in 2025 Reassessment

Homeowners in Cook County's north and northwest suburbs bear roughly two-thirds of the tax base in that part of the county, according to [new data from the Cook County Assessor's Office](#).

But burden-shifting because of appeal decisions at the Cook County Board of Review was less drastic during the 2025 reassessment cycle than in previous years.

In part, that may have been due to greater agreement between the Assessor's Office and Board of Review over commercial property assessments.

The Assessor's Office reassesses one-third of Cook County each year. The north and northwest suburbs were reassessed in 2025. After the Assessor's Office finalizes its values, the Board of Review accepts appeals.

Following appeals for the north suburban reassessment cycle at the Board of Review, residential properties make up 68% of the total assessed value across 13 north and northwest suburban townships in Cook County, slightly up from 66% before the reassessment began.

In 2022, during the previous reassessment cycle, the shift was twice as large. Residential properties made up 67% of the tax base after appeals, up from 63% before.

(Across [individual municipalities](#) and townships, however, homeowners' share of the tax base and the degree of tax burden-shifting can vary.)

Those 2022 swings were largely because of outsize reductions granted to commercial properties on appeal by the Cook County Board of Review. For example, north suburban industrial properties, such as data centers and warehouses, were typically assessed at only two-thirds of their market value after appeals, according to a [December 2024 report](#).

The report included a roadmap of recommendations for the Assessor's Office and Board of Review, including data-sharing, the development of a joint methodology for tax expense estimates, and more appearances at appeal hearings by Assessor staff.

This year, after the Assessor's Office and Board of Review implemented many of these recommendations, less commercial value was cut due to appeals. In 2022, commercial properties saw their value reduced by 20% as a result of Board of Review appeal decisions. In 2025, that reduction was only 14%.

However, residential property's share of the tax base is now the highest it's been since the Assessor's Office began tracking this metric in 2019. In the last 8 years, it has increased by 11 percentage points.



"When big businesses no longer get the same huge cuts as they did before we began our reform of the appeal process, homeowners benefit," said Cook County Assessor Fritz Kaegi.

"This is a promising first step, and I'm grateful to the Board of Review for working with my office to maintain the tax base and prevent large bill spikes for ordinary residents. But as we can see from the overall burden held by residents, there's much more that needs to be done."

For more data on townships in the north triennial and the rest of Cook County, see: www.cookcountyassessoril.gov/data-dashboard-townships

For more data on individual municipalities, see: www.cookcountyassessoril.gov/data-dashboard-municipalities

Defense of data center values successful

For more than a dozen large commercial properties, most of them data centers, the Assessor's Office prepared individual defenses of its values for Board of Review appeal cases.

Many of these hearings were successful. Of the 14 properties targeted by the Assessor's Office, four did not receive any reduction at all from the Board of Review.

Another four properties received reductions in their assessments of less than 25%. In these cases, the Board of Review generally agreed with the CCAO's analysis that found land rates in this part of the north suburbs have increased in recent years.

In Elk Grove Village, where many of these data centers are located, that means homeowners now have approximately the same share of the tax base as before the reassessment began. Over time, growth in the tax base can help drive down tax rates and lower property tax bills.

Tax bills that reflect the final values of the 2025 reassessment are set to be issued by the Cook County Treasurer on September 1, with a due date of October 1. Property owners can view their bills online beginning today.