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	32064010590000
Property address	1663 187TH ST
Township	Bloom (12)
Assessor neighborhood	12010
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$30,001

14.4% of the current assessed value.

COMPARABLES IMPLY

$25,688

REDUCTION REQUESTED

$4,313

Estimated tax effect about $915 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 26 other properties in assessor neighborhood 12010 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 $13.03 per square foot. This home is assessed at $15.22 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,971 square feet gives $25,688. 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	1,971 square feet
Land area	19,819 square feet
Year built	1965
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$30,001
Assessed value per square foot	$15.22

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	67
2	Building area within 15% of this home	59
3	Built within 15 years of this home	42
4	Same building type	26
5	Same construction quality grade	26

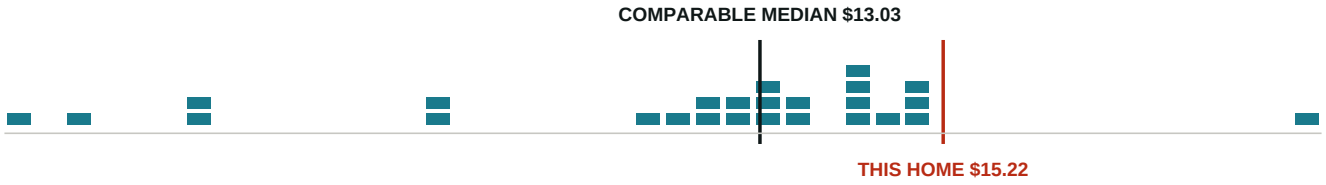
The comparable figure used is the median of all 26 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 26 properties 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	26
Lowest assessed	$4.01 per square foot
25th percentile	$11.68 per square foot
Median	$13.03 per square foot
75th percentile	$14.19 per square foot
Highest assessed	$19.74 per square foot
This home	$15.22 per square foot
Position	assessed above 25 of the 26 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 26 comparables	$13.03
Building area of this home	1,971 sq ft
Median multiplied by building area	**$25,688**
Current total assessed value	$30,001
Difference, the reduction requested	**$4,313**

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 $4,313 in assessed value is worth roughly $915 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 26 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
32051130200000	1511 186TH PL	1,868	1955	4	2	$7,491	$4.01
32062090550000	18401 HIGHLAND AVE	1,945	1956	4	2	$9,656	$4.96
32061160100000	18531 MORRIS AVE	1,831	1958	4	2	$11,332	$6.19
32061160090000	18531 MORRIS AVE	1,831	1958	4	2	$11,332	$6.19
32062090560000	18401 HIGHLAND AVE	1,945	1956	4	2	$17,853	$9.18
32051130090000	1511 186TH PL	1,868	1955	4	2	$17,166	$9.19
32051100020000	18500 RIEGEL RD	1,900	1951	4	1	$22,001	$11.58
32051050350000	1300 BIRCH RD	2,085	1954	4	2	$25,000	$11.99
32062080060000	18409 HOMEWOOD AVE	1,845	1956	4	1	$23,000	$12.47
32062110250000	18544 GOTTSCHALK AVE	2,160	1951	3	1	$27,000	$12.50
32051100290000	18611 ASHLAND AVE	1,824	1953	4	2	$23,000	$12.61
32061000270000	2347 CLYDE TER	1,972	1961	4	2	$25,000	$12.68
32064030390000	18849 HIGHLAND AVE	1,995	1953	4	1	$26,000	$13.03
32064010330000	1637 187TH ST	1,995	1954	4	1	$26,001	$13.03
32062070170000	18357 HOMEWOOD AVE	1,976	1954	4	2	$26,000	$13.16
32051110030000	18525 LYNN CT	2,214	1952	4	2	$30,001	$13.55
32062130190000	18514 HIGHLAND AVE	1,837	1952	3	1	$25,000	$13.61
32062270240000	18466 HOMEWOOD AVE	1,924	1954	3	2	$27,001	$14.03
32062140210000	18524 PAGE AVE	1,846	1952	3	2	$26,000	$14.08
32062140250000	18544 PAGE AVE	1,827	1952	4	2	$26,000	$14.23
32064000130000	1951 187TH ST	1,816	1952	4	2	$26,000	$14.32
32062080300000	18455 HOMEWOOD AVE	2,072	1955	4	2	$30,000	$14.48
32061060010000	18401 HARWOOD AVE	2,229	1962	4	2	$33,000	$14.80
32064010490000	1739 187TH ST	1,821	1956	4	2	$27,001	$14.83
32064010040000	1717 187TH ST	1,995	1954	4	2	$30,001	$15.04
32064010590000	**1663 187TH ST**	**1,971**	**1965**	**4**	**2**	**$30,001**	**$15.22**
32064030050000	1705 TERRACE RD	2,240	1969	4	2	$44,217	$19.74

Median of all 26 comparables: $13.03 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 26 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.

32051130200000	32062090550000	32061160100000	32061160090000	32062090560000
32051130090000	32051100020000	32051050350000	32062080060000	32062110250000
32051100290000	32061000270000	32064030390000	32064010330000	32062070170000
32051110030000	32062130190000	32062270240000	32062140210000	32062140250000
32064000130000	32062080300000	32061060010000	32064010490000	32064010040000
32064030050000				

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.