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	33051000100000
Property address	3315 186TH ST
Township	Bloom (12)
Assessor neighborhood	12041
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$24,000	**$20,000**	**$4,000**

16.7% of the current assessed value.
Estimated tax effect about $848 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 25 other properties in assessor neighborhood 12041 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 $19.84 per square foot. This home is assessed at $23.81 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,008 square feet gives $20,000. 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	1,008 square feet
Land area	20,000 square feet
Year built	1954
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$24,000
Assessed value per square foot	$23.81

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	104
2	Building area within 15% of this home	32
3	Built within 15 years of this home	28
4	Same building type	25
5	Same construction quality grade	25

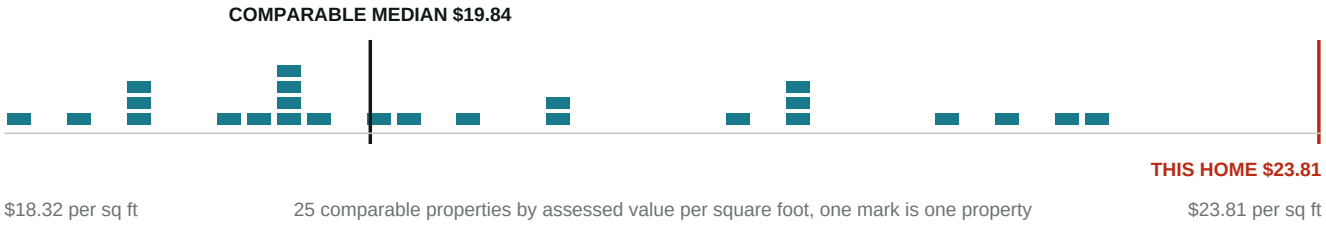
The comparable figure used is the median of all 25 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 25 properties 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	25
Lowest assessed	$18.32 per square foot
25th percentile	$19.34 per square foot
Median	$19.84 per square foot
75th percentile	$21.57 per square foot
Highest assessed	$22.93 per square foot
This home	$23.81 per square foot
Position	assessed above 25 of the 25 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 25 comparables	$19.84
Building area of this home	1,008 sq ft
Median multiplied by building area	**$20,000**
Current total assessed value	$24,000
Difference, the reduction requested	**$4,000**

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 $4,000 in assessed value is worth roughly $848 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 25 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
33051120170000	18808 SHERMAN ST	1,092	1967	3	1	$20,000	$18.32
33051120130000	18813 HENRY ST	1,017	1958	3	1	$19,000	$18.68
33051120120000	3411 188TH ST	1,008	1959	3	1	$19,000	$18.85
33051120140000	18817 HENRY CT	1,008	1958	3	1	$19,000	$18.85
33051120150000	18825 HENRY CT	1,008	1959	3	1	$19,000	$18.85
33061050080000	2445 187TH PL	1,040	1962	3	2	$20,000	$19.23
33061040180000	2444 187TH PL	1,086	1955	3	1	$21,000	$19.34
33061030220000	2463 186TH PL	1,130	1951	3	1	$22,000	$19.47
33061050210000	2466 188TH ST	1,078	1949	2	1	$21,000	$19.48
33061040140000	2416 187TH PL	1,128	1954	3	1	$22,000	$19.50
33061040060000	2421 187TH ST	1,125	1948	3	1	$22,000	$19.56
33061020210000	2460 186TH PL	1,022	1953	4	2	$20,000	$19.57
33061040150000	2424 187TH PL	1,008	1950	3	1	$20,000	$19.84
33061050200000	2458 188TH ST	1,000	1953	2	1	$20,000	$20.00
33061040010000	18705 TORRENCE AVE	1,088	1955	2	1	$22,000	$20.22
33051120010000	3323 188TH ST	1,113	1959	3	1	$23,000	$20.66
33061040260000	2411 187TH ST	1,112	1956	3	1	$23,000	$20.68
33051000320000	18756 WALTER ST	1,122	1955	3	1	$24,000	$21.39
33051110020000	18731 WALTER ST	1,020	1955	2	1	$22,000	$21.57
33051110170000	18766 HENRY ST	1,064	1952	3	1	$23,000	$21.62
33051110030000	18737 WALTER ST	1,110	1956	2	1	$24,000	$21.62
33051110110000	18754 HENRY ST	1,077	1952	2	1	$24,000	$22.28
33051000220000	3266 OTTO BLVD	1,020	1955	2	1	$23,000	$22.55
33051000420000	3222 OTTO BLVD	1,057	1954	2	1	$24,000	$22.71
33051000090000	3301 186TH ST	1,003	1950	3	1	$23,000	$22.93
33051000100000	**3315 186TH ST**	**1,008**	**1954**	**3**	**1**	**$24,000**	**$23.81**

Median of all 25 comparables: $19.84 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12041, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 25 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.

33051120170000	33051120130000	33051120120000	33051120140000	33051120150000
33061050080000	33061040180000	33061030220000	33061050210000	33061040140000
33061040060000	33061020210000	33061040150000	33061050200000	33061040010000
33051120010000	33061040260000	33051000320000	33051110020000	33051110170000
33051110030000	33051110110000	33051000220000	33051000420000	33051000090000

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.