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	28122140520000
Property address	14410 SHERMAN AVE
Township	Bremen (13)
Assessor neighborhood	13050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$17,000

20.0% of the current assessed value.

COMPARABLES IMPLY

$13,593

REDUCTION REQUESTED

$3,407

Estimated tax effect about $723 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 317 other properties in assessor neighborhood 13050 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 $12.90 per square foot. This home is assessed at $16.13 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,054 square feet gives $13,593. 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	1,054 square feet
Land area	6,300 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$17,000
Assessed value per square foot	$16.13

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	679
2	Building area within 15% of this home	383
3	Built within 15 years of this home	332
4	Same building type	317
5	Same construction quality grade	317

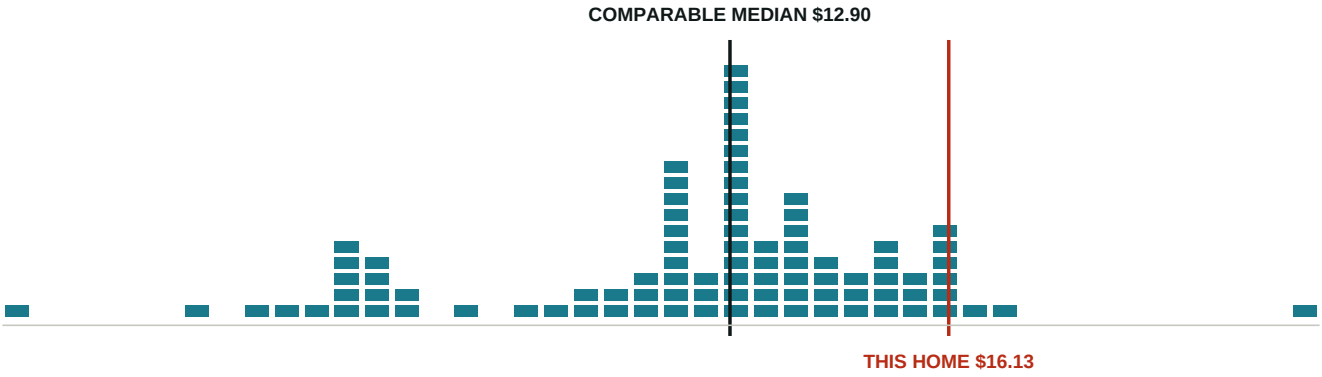
The comparable figure used is the median of all 317 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 317 properties 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	317
Lowest assessed	$2.15 per square foot
25th percentile	$11.90 per square foot
Median	$12.90 per square foot
75th percentile	$14.13 per square foot
Highest assessed	$21.61 per square foot
This home	$16.13 per square foot
Position	assessed above 306 of the 317 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 317 comparables	$12.90
Building area of this home	1,054 sq ft
Median multiplied by building area	**$13,593**
Current total assessed value	$17,000
Difference, the reduction requested	**$3,407**

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 $3,407 in assessed value is worth roughly $723 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

317 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 317 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
28123150230000	15055 KEDZIE PKY	1,029	1956	2	1	$2,210	$2.15
28122190150000	14506 PALMER AVE	1,081	1950	2	1	$2,593	$2.40
28123150210000	15055 KEDZIE PKY	1,029	1956	2	1	$5,883	$5.72
28123150220000	15055 KEDZIE AVE	1,029	1956	2	1	$5,883	$5.72
28121150030000	14505 SAN FRANCISCO AVE	1,022	1960	3	1	$7,547	$7.38
28121150040000	14505 SAN FRANCISCO AVE	1,022	1960	3	1	$7,547	$7.38
28122050160000	14329 MCKINLEY AVE	1,036	1954	3	1	$8,052	$7.77
28122050150000	14329 MCKINLEY AVE	1,036	1954	3	1	$8,052	$7.77
28122060360000	14322 SHERMAN AVE	1,054	1955	3	1	$8,552	$8.11
28122140250000	14406 SHERMAN AVE	1,054	1955	3	1	$8,552	$8.11
28122060350000	14322 SHERMAN AVE 22	1,054	1955	3	1	$8,552	$8.11
28122140260000	14406 SHERMAN AVE	1,054	1955	3	1	$8,552	$8.11
28122250490000		1,038	1958	3	1	$11,855	$11.42
28122251080000		1,080	1966	3	1	$12,392	$11.47
28123070450000		1,088	1958	3	1	$13,001	$11.95
28014210020000		1,073	1963	3	1	$13,001	$12.12
28014210040000		1,073	1963	3	1	$13,001	$12.12
28121190350000		1,068	1943	2	1	$13,000	$12.17
28124010340000		1,056	1956	2	1	$13,001	$12.31
28124000760000		1,050	1962	3	1	$13,000	$12.38
28124010070000		1,042	1951	3	1	$13,000	$12.48
28121210090000		1,040	1955	3	1	$13,000	$12.50
28124420110000		1,033	1965	2	1	$13,000	$12.58
28124420120000		1,030	1965	2	1	$13,000	$12.62
28122280100000		1,025	1956	3	1	$13,000	$12.68
28123030490000		1,024	1959	3	1	$13,000	$12.70
28014200120000		1,073	1963	3	1	$14,001	$13.05
28122190140000		1,081	1950	2	1	$14,511	$13.42
28014210080000		1,040	1963	3	1	$14,000	$13.46
28014200110000		1,040	1965	3	1	$14,001	$13.46
28014210010000		1,040	1963	3	1	$14,001	$13.46
28122270310000		1,040	1945	2	1	$14,001	$13.46
28121230020000		1,053	1955	3	1	$15,000	$14.25
28013150340000		1,040	1954	2	1	$15,000	$14.42
28122270670000		1,087	1959	3	1	$16,000	$14.72
28122250980000		1,069	1960	3	1	$16,000	$14.97
28122250480000		1,065	1960	3	1	$16,000	$15.02
28122270540000		1,063	1957	3	1	$16,000	$15.05
28122250470000		1,063	1960	3	1	$16,000	$15.05
28124390130000		1,062	1957	2	1	$16,000	$15.07

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28122250410000		1,058	1958	3	1	$16,000	$15.12
28122250390000		1,058	1960	3	1	$16,000	$15.12
28122250420000		1,058	1958	3	1	$16,000	$15.12
28014200090000		1,055	1963	3	1	$16,001	$15.17
28122230190000		1,050	1950	2	1	$16,000	$15.24
28123070500000		1,044	1958	3	1	$16,001	$15.33
28123020520000		1,037	1957	3	1	$16,001	$15.43
28124390230000		1,036	1955	3	1	$16,000	$15.44
28122270520000		1,020	1958	2	1	$16,000	$15.69
28122270860000		1,083	1960	3	1	$17,001	$15.70
28122270420000		1,080	1958	3	1	$17,001	$15.74
28122270530000		1,023	1958	3	1	$16,238	$15.87
28122090510000		1,071	1958	3	1	$17,000	$15.87
28122080530000		1,068	1956	3	1	$17,000	$15.92
28122270580000		1,063	1957	3	1	$17,000	$15.99
28122270570000		1,063	1957	3	1	$17,000	$15.99
28122251020000		1,060	1960	3	1	$17,000	$16.04
28122251110000		1,056	1962	3	1	$17,000	$16.10
28122200210000		1,056	1951	3	1	$17,000	$16.10
28122140520000	**14410 SHERMAN AVE**	**1,054**	**1955**	**3**	**1**	**$17,000**	**$16.13**
28122090520000		1,048	1956	3	1	$17,000	$16.22

Median of all 317 comparables: $12.90 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 317 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.

28123150230000	28122190150000	28122040040000	28123070270000	28123150210000
28123150220000	28123070260000	28122060320000	28122060310000	28122030310000
28122030300000	28121100330000	28121100320000	28122120090000	28122120080000
28121160460000	28121160450000	28122150100000	28122150110000	28122140120000
28122140110000	28122030330000	28122030320000	28122040270000	28122040260000
28121150030000	28121150040000	28122120120000	28122120130000	28122070010000
28122070020000	28122090370000	28122090380000	28122060270000	28122060280000
28122060300000	28122060290000	28122050430000	28122050440000	28122030230000
28122030240000	28122050160000	28122050150000	28122220180000	28122220190000
28122110140000	28122110150000	28122060360000	28122140250000	28122060350000
28122140260000	28123070250000	28124000410000	28123070280000	28123230110000
28122040030000	28124000120000	28123250010000	28121260220000	28121280230000
28124000490000	28124000480000	28122251560000	28122251640000	28122251500000
28122251720000	28123020550000	28123230220000	28122250490000	28122251080000
28124400170000	28124000500000	28123090270000	28123090200000	28122251240000
28122250630000	28124000710000	28124000720000	28123010580000	28014200160000
28122010550000	28123080630000	28123030550000	28121210340000	28124400110000
28123070590000	28123000470000	28124010380000	28124010360000	28123080430000
28123080540000	28123030480000	28123080520000	28123020450000	28123020480000
28123070550000	28123010560000	28123080410000	28123010530000	28123020600000
28122251590000	28122251670000	28122251510000	28122251690000	28122251520000
28122251750000	28122251760000	28124010040000	28123070450000	28122110490000
28014210020000	28014210040000	28122240290000	28123250180000	28121190350000
28122251040000	28122251050000	28124010340000	28124000760000	28124010070000
28121210090000	28122060540000	28124420110000	28124420120000	28123010430000
28122280100000	28123030490000	28124000910000	28122251730000	28122250640000
28124420130000	28123090170000	28122270660000	28121250230000	28123030580000
28123070410000	28123030540000	28123060430000	28123060630000	28123080500000
28123010460000	28123030570000	28123060580000	28123070600000	28123060490000
28123020440000	28123000500000	28123050460000	28123050470000	28123080560000
28123250200000	28123050480000	28123060610000	28123060410000	28123030590000
28123030520000	28123060600000	28123010410000	28123050510000	28123080570000
28123060480000	28123080620000	28123030460000	28123010420000	28123020430000
28123020460000	28123080460000	28123030410000	28123070480000	28123010450000
28122010530000	28123060460000	28123060520000	28123020530000	28123020580000
28123060450000	28123060500000	28123010470000	28123070540000	28123080420000
28123010520000	28123030420000	28123080440000	28123080450000	28123000450000
28123020500000	28123070560000	28123080510000	28122200220000	28014200120000
28122260310000	28122190140000	28124020090000	28014210080000	28014200110000
28014210010000	28122270310000	28014190130000	28123230050000	28122251610000
28122251540000	28122251550000	28122251660000	28122251680000	28122251700000
28122251580000	28122251650000	28122251620000	28122000520000	28122220100000
28123050520000	28123080470000	28123010480000	28123000480000	28123030510000
28123080480000	28123080490000	28123060470000	28123060590000	28123050490000
28123050450000	28123000440000	28123060570000	28123060550000	28123030440000

28123030450000	28123060560000	28014200140000	28122250650000	28122250660000
28122000540000	28122000550000	28122000530000	28122250920000	28122270750000
28122251060000	28122220220000	28122250890000	28122060560000	28122250900000
28122260150000	28122260140000	28122250880000	28122060520000	28121230020000
28122250430000	28122250450000	28013150340000	28122060570000	28122020580000
28122250870000	28123070570000	28122251200000	28122270670000	28122270780000
28122170220000	28122270760000	28122270740000	28122250910000	28122250980000
28122280060000	28122250990000	28122251000000	28122250480000	28122251770000
28122270540000	28122250470000	28124390130000	28122260300000	28122260350000
28122250410000	28122250390000	28122250420000	28014200090000	28122230190000
28122270700000	28122250440000	28123070500000	28122250970000	28123020520000
28124390230000	28122120310000	28122020550000	28122220240000	28122270520000
28122270860000	28122270420000	28122260130000	28122270530000	28122090510000
28122030500000	28123080600000	28122250620000	28123060420000	28123020510000
28123010440000	28123060510000	28123070460000	28123050500000	28122080530000
28122270580000	28122270570000	28122140540000	28122251020000	28122251110000
28122200210000	28123240020000	28122250960000	28122090520000	28122260160000
28122251800000	28122251010000	28122210200000	28123080530000	28122250400000
28123060620000	28122251030000			

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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