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	28243170370000
Property address	16446 CALIFORNIA AVE HSE
Township	Bremen (13)
Assessor neighborhood	13320
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$18,000

37.6% of the current assessed value.

COMPARABLES IMPLY

$11,234

Estimated tax effect about $1,435 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,766

SECTION 1

The argument in one paragraph

The Assessor values 157 other properties in assessor neighborhood 13320 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 $8.68 per square foot. This home is assessed at $13.91 per square foot, which is 60% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,294 square feet gives $11,234. 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	1,294 square feet
Land area	6,669 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Slab
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$18,000
Assessed value per square foot	$13.91

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	708
2	Building area within 15% of this home	166
3	Built within 15 years of this home	158
4	Same building type	158
5	Same construction quality grade	157

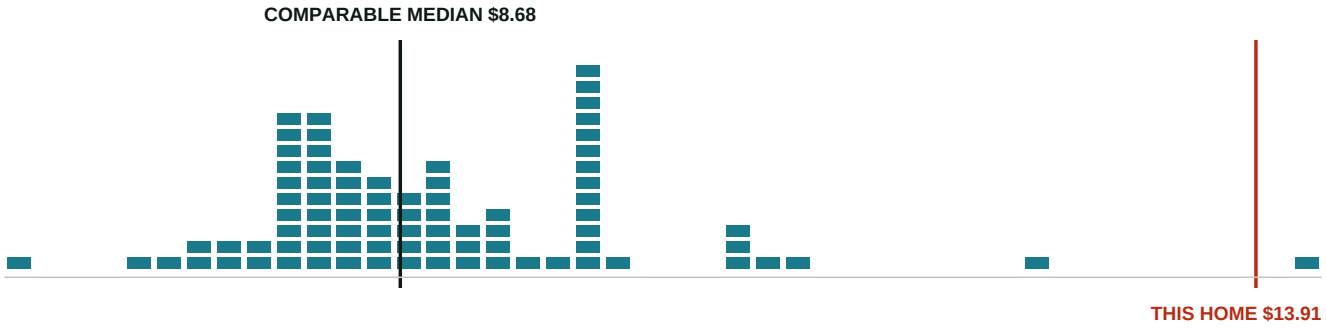
The comparable figure used is the median of all 157 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 157 properties 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	157
Lowest assessed	$6.26 per square foot
25th percentile	$8.16 per square foot
Median	$8.68 per square foot
75th percentile	$9.75 per square foot
Highest assessed	$14.31 per square foot
This home	$13.91 per square foot
Position	assessed above 156 of the 157 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 157 comparables	$8.68
Building area of this home	1,294 sq ft
Median multiplied by building area	**$11,234**
Current total assessed value	$18,000
Difference, the reduction requested	**$6,766**

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 $6,766 in assessed value is worth roughly $1,435 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

157 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 157 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
28243170410000	16512 CALIFORNIA AVE	1,238	1961	3	1	$9,000	$7.27
28241020010000	16051 KEDZIE PKY	1,348	1955	3	1	$10,000	$7.42
28241050180000	3023 WILSHIRE BLVD	1,342	1956	3	1	$10,000	$7.45
28241030250000	2947 NOTTINGHAM AVE	1,309	1956	3	1	$10,000	$7.64
28243170450000	16536 CALIFORNIA AVE	1,294	1961	3	1	$10,000	$7.73
28243170380000	16452 CALIFORNIA AVE	1,253	1961	3	1	$10,000	$7.98
28243170360000	16440 CALIFORNIA AVE	1,238	1962	3	1	$10,000	$8.08
28243170390000	16500 CALIFORNIA AVE	1,238	1962	3	1	$10,000	$8.08
28243170310000	16410 CALIFORNIA AVE	1,238	1962	3	1	$10,000	$8.08
28243170340000	16428 CALIFORNIA AVE	1,238	1960	3	1	$10,000	$8.08
28243170440000	16530 CALIFORNIA AVE	1,238	1964	3	1	$10,000	$8.08
28243170430000	16524 CALIFORNIA AVE	1,238	1962	3	1	$10,000	$8.08
28243170460000	16542 CALIFORNIA AVE	1,238	1961	3	1	$10,000	$8.08
28243170300000	16404 CALIFORNIA AVE	1,238	1962	3	1	$10,000	$8.08
28244190120000	2722 W 165TH ST	1,296	1962	3	1	$10,534	$8.13
28241050060000	3133 WILSHIRE BLVD	1,348	1956	3	1	$11,000	$8.16
28241090060000	2907 STAFFORD DR	1,347	1958	3	1	$11,000	$8.17
28241080050000	16153 RICHMOND AVE	1,347	1957	3	1	$11,000	$8.17
28241030500000	3008 SUSSEX AVE	1,342	1956	3	1	$11,000	$8.20
28242120090000	16153 PLYMOUTH DR	1,341	1957	3	1	$11,000	$8.20
28241050430000	3054 STAFFORD DR	1,336	1952	3	1	$11,000	$8.23
28241050160000	3037 WILSHIRE BLVD	1,335	1956	3	1	$11,000	$8.24
28241080470000	16212 SUSSEX AVE	1,333	1957	3	1	$11,000	$8.25
28241040290000	2917 SUSSEX AVE	1,331	1958	3	1	$11,001	$8.27
28241040580000	16132 RICHMOND AVE	1,317	1956	3	1	$11,000	$8.35
28241060230000	2963 STAFFORD DR	1,315	1956	3	1	$11,000	$8.37
28241050080000		1,312	1956	3	1	$11,000	$8.38
28241020480000		1,312	1956	3	1	$11,000	$8.38
28241070630000		1,310	1958	3	1	$11,000	$8.40
28241050570000		1,307	1956	3	1	$11,000	$8.42
28244210180000		1,303	1957	3	1	$11,000	$8.44
28244210370000		1,302	1959	3	1	$11,000	$8.45
28241030540000		1,300	1956	3	1	$11,000	$8.46
28241070550000		1,293	1957	3	1	$11,000	$8.51
28241060450000		1,293	1956	2	1	$11,001	$8.51
28241060140000		1,282	1956	3	1	$11,000	$8.58
28241030530000		1,282	1956	3	1	$11,000	$8.58
28242130400000		1,282	1958	3	1	$11,001	$8.58
28242130110000		1,275	1959	3	1	$11,000	$8.63
28242130250000		1,275	1959	3	1	$11,001	$8.63

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28244220340000		1,267	1958	3	1	$11,000	$8.68
28241030330000		1,266	1956	3	1	$11,000	$8.69
28242130540000		1,263	1960	3	1	$11,000	$8.71
28244220320000		1,261	1958	3	1	$11,000	$8.72
28242130340000		1,261	1958	3	1	$11,001	$8.72
28241040310000		1,257	1956	3	1	$11,000	$8.75
28241050460000		1,252	1956	3	1	$11,000	$8.79
28242100210000		1,249	1959	3	1	$11,000	$8.81
28241010180000		1,244	1956	3	1	$11,000	$8.84
28244210350000		1,244	1959	3	1	$11,001	$8.84
28241050600000		1,336	1956	3	1	$12,000	$8.98
28242120140000		1,330	1957	3	1	$12,000	$9.02
28241070100000		1,323	1957	2	1	$12,001	$9.07
28242100310000		1,306	1958	3	1	$12,000	$9.19
28242100030000		1,305	1959	3	1	$12,000	$9.20
28244180130000		1,295	1962	3	1	$12,000	$9.27
28242090160000		1,282	1959	2	1	$12,000	$9.36
28242090010000		1,269	1958	3	1	$12,000	$9.46
28244210170000		1,302	1960	3	1	$13,000	$9.98
28242100110000		1,269	1957	3	1	$14,001	$11.03
28243170370000	**16446 CALIFORNIA AVE HSE**	**1,294**	**1961**	**3**	**1**	**$18,000**	**$13.91**

Median of all 157 comparables: $8.68 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13320, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 157 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.

28241030370000	28242130070000	28243170410000	28241040410000	28241020010000
28241050180000	28241050070000	28241060100000	28241030460000	28241030250000
28241030040000	28243170450000	28241060270000	28241070330000	28243170380000
28244220200000	28244200020000	28242130100000	28241050110000	28241010280000
28241050040000	28241030160000	28241050560000	28241080170000	28243170360000
28243170390000	28243170310000	28243170340000	28243170440000	28243170430000
28243170460000	28243170300000	28243170280000	28242130010000	28242130150000
28242130160000	28244190120000	28241040210000	28244180170000	28241050060000
28241090060000	28241080050000	28241080250000	28241030500000	28242120090000
28241010290000	28241030100000	28241050430000	28241070020000	28241050160000
28242130140000	28241080470000	28241040070000	28241040290000	28241090040000
28244200160000	28241040580000	28241060230000	28241040190000	28243170270000
28241050080000	28241020480000	28241070630000	28241040280000	28241050570000
28244210180000	28244210370000	28241030540000	28241080150000	28241070550000
28241060450000	28241060140000	28241030530000	28242130400000	28241080030000
28242130110000	28242130250000	28244200040000	28244220340000	28241030330000
28242130540000	28244220320000	28242130340000	28241040310000	28241010100000
28241050460000	28242100210000	28241020560000	28241010180000	28242120150000
28244210350000	28244220010000	28241010150000	28241030510000	28244220120000
28241030260000	28241030030000	28241020430000	28241070130000	28241070570000
28241050600000	28241080460000	28241070370000	28242120140000	28241030130000
28241070100000	28242100310000	28242100030000	28244210300000	28241030630000
28242120100000	28241060030000	28244180130000	28242090160000	28242090040000
28242090010000	28241030420000	28242090310000	28242090190000	28242090060000
28241030550000	28242100120000	28241050500000	28241030190000	28241030320000
28241050550000	28241050340000	28241030400000	28244200320000	28244200240000
28244200210000	28242130310000	28242130120000	28241070180000	28242100260000
28242100080000	28242120160000	28242120210000	28241080010000	28241070090000
28241080410000	28241070430000	28242130280000	28244210080000	28244210170000
28244190200000	28244180090000	28244200340000	28244200070000	28244200220000
28244200190000	28243170320000	28242120020000	28242100110000	28241030120000
28241070450000	28241030220000			

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.