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	28253240210000
Property address	2806 174TH ST
Township	Bremen (13)
Assessor neighborhood	13260
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$23,001

22.2% of the current assessed value.

COMPARABLES IMPLY

$17,887

Estimated tax effect about $1,085 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,114

SECTION 1

The argument in one paragraph

The Assessor values 612 other properties in assessor neighborhood 13260 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 $14.04 per square foot. This home is assessed at $18.05 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,274 square feet gives $17,887. 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	1,274 square feet
Land area	6,650 square feet
Year built	1954
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$23,001
Assessed value per square foot	$18.05

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	1,213
2	Building area within 15% of this home	773
3	Built within 15 years of this home	631
4	Same building type	612
5	Same construction quality grade	612

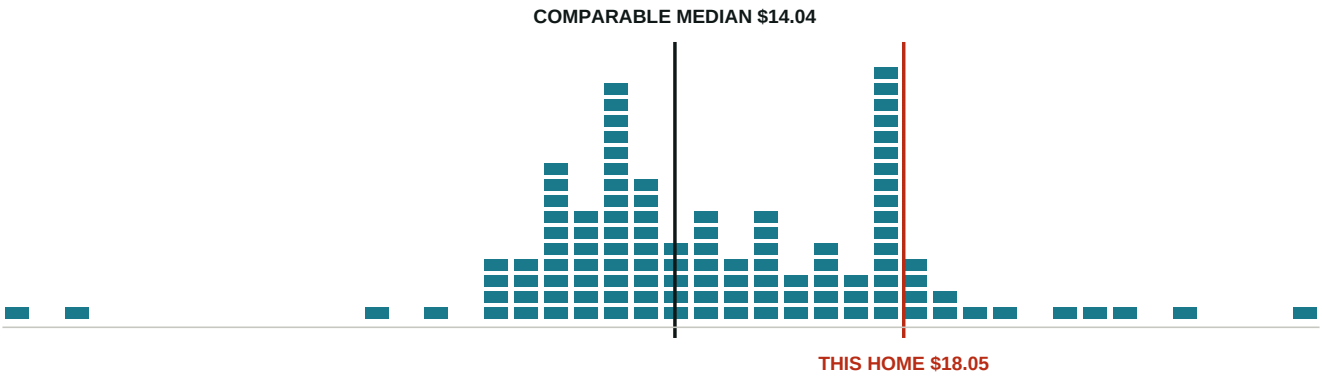
The comparable figure used is the median of all 612 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 612 properties 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	612
Lowest assessed	$2.24 per square foot
25th percentile	$12.73 per square foot
Median	$14.04 per square foot
75th percentile	$16.73 per square foot
Highest assessed	$25.35 per square foot
This home	$18.05 per square foot
Position	assessed above 569 of the 612 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 612 comparables	$14.04
Building area of this home	1,274 sq ft
Median multiplied by building area	**$17,887**
Current total assessed value	$23,001
Difference, the reduction requested	**$5,114**

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 $5,114 in assessed value is worth roughly $1,085 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

612 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 612 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
28253150070000	2823 WOODWORTH PL	1,267	1954	3	1	$10,997	$8.68
28253150080000	2823 WOODWORTH PL	1,267	1954	3	1	$10,997	$8.68
28254100180000	17358 MAHONEY PKY	1,287	1955	3	1	$14,000	$10.88
28254100150000	17344 MAHONEY PKY	1,287	1955	3	1	$14,000	$10.88
28253080240000	3122 WOODWORTH PL	1,281	1954	3	1	$14,001	$10.93
28254040110000	17140 HILLSIDE AVE	1,277	1956	3	1	$14,000	$10.96
28254040140000	17206 HILLSIDE AVE	1,277	1956	3	1	$14,000	$10.96
28254040130000	17200 HILLSIDE AVE	1,277	1956	3	1	$14,001	$10.96
28253220020000	17309 HOLMES AVE	1,272	1954	3	1	$14,000	$11.01
28253160410000	17414 POE AVE	1,265	1950	3	1	$14,000	$11.07
28254120060000	2758 LEXINGTON AVE	1,285	1955	3	1	$15,000	$11.67
28264060100000		1,282	1961	3	1	$16,001	$12.48
28253040030000		1,281	1954	3	1	$16,000	$12.49
28253120070000		1,281	1954	3	1	$16,000	$12.49
28254150280000		1,280	1957	3	1	$16,000	$12.50
28253110140000		1,268	1959	3	1	$16,001	$12.62
28253230110000		1,263	1954	3	1	$16,001	$12.67
28253120050000		1,286	1961	3	2	$17,000	$13.22
28253110060000		1,286	1954	3	1	$17,000	$13.22
28253050230000		1,283	1954	3	1	$17,001	$13.25
28253200180000		1,282	1953	3	1	$17,000	$13.26
28253270060000		1,280	1956	3	1	$17,000	$13.28
28253110160000		1,276	1954	3	1	$17,001	$13.32
28253110170000		1,276	1954	3	1	$17,001	$13.32
28253230250000		1,268	1954	3	1	$17,001	$13.41
28253230170000		1,263	1954	3	1	$17,001	$13.46
28253220210000		1,284	1955	3	1	$18,000	$14.02
28253190120000		1,281	1955	3	1	$18,001	$14.05
28253230390000		1,276	1959	3	1	$18,000	$14.11
28263010190000		1,284	1969	3	1	$19,000	$14.80
28262080060000		1,284	1968	3	1	$19,000	$14.80
28263010240000		1,284	1968	3	1	$19,000	$14.80
28262080160000		1,284	1968	3	1	$19,000	$14.80
28263010130000		1,284	1969	3	1	$19,000	$14.80
28262080130000		1,284	1968	3	1	$19,000	$14.80
28263030010000		1,284	1968	3	1	$19,000	$14.80
28253190040000		1,276	1956	3	1	$19,000	$14.89
28262080150000		1,284	1968	4	1	$20,000	$15.58
28262080020000		1,284	1968	4	1	$20,000	$15.58
28263010160000		1,284	1969	3	2	$20,000	$15.58

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28262080080000		1,284	1968	3	1	$20,000	$15.58
28262080110000		1,284	1968	3	1	$20,001	$15.58
28253180190000		1,283	1952	3	2	$20,001	$15.59
28263020030000		1,278	1969	3	1	$20,000	$15.65
28253190020000		1,281	1956	3	1	$20,574	$16.06
28253110070000		1,276	1954	3	1	$21,001	$16.46
28253230180000		1,263	1956	3	1	$21,001	$16.63
28262090040000		1,280	1967	4	1	$22,000	$17.19
28254150270000		1,280	1958	3	1	$22,000	$17.19
28253120080000		1,281	1954	3	1	$23,000	$17.95
28253040240000		1,281	1954	3	1	$23,000	$17.95
28254040150000		1,281	1956	3	1	$23,000	$17.95
28254120050000		1,281	1955	3	1	$23,000	$17.95
28253030150000		1,281	1954	3	1	$23,000	$17.95
28254040170000		1,281	1956	3	1	$23,000	$17.95
28253120220000		1,281	1954	3	1	$23,001	$17.96
28253080230000		1,281	1954	3	2	$23,001	$17.96
28253080250000		1,281	1954	3	1	$23,001	$17.96
28253220170000		1,280	1956	3	1	$23,001	$17.97
28253240210000	**2806 174TH ST**	**1,274**	**1954**	**3**	**1**	**$23,001**	**$18.05**
28262060170000		1,284	1968	3	1	$25,000	$19.47

Median of all 612 comparables: $14.04 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13260, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 612 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.

28253210300000	28253230350000	28253170080000	28253150070000	28253150080000
28253130040000	28253130050000	28254100160000	28253120250000	28254100180000
28254100150000	28254040020000	28254100170000	28254020350000	28254020280000
28254020290000	28254020200000	28254120070000	28254020100000	28253080240000
28254040110000	28254040140000	28254040130000	28254050210000	28253220020000
28253160060000	28253160410000	28253240070000	28254050010000	28253250100000
28253050120000	28253240220000	28253250170000	28253120060000	28253120100000
28253150170000	28253280030000	28253250040000	28253180080000	28253120210000
28253220270000	28264080360000	28253290090000	28253110050000	28254070110000
28254070080000	28254120140000	28253290080000	28264040020000	28264100110000
28264050020000	28253300020000	28254120060000	28253080410000	28253250150000
28264020190000	28253190070000	28253130110000	28253080210000	28253250090000
28264070140000	28254040160000	28253030120000	28253160450000	28253230230000
28253170280000	28253120180000	28253170240000	28253240130000	28254150310000
28253020230000	28253250140000	28253250080000	28253270140000	28253230120000
28253300030000	28264000140000	28253160250000	28253100100000	28253260040000
28253230220000	28264000300000	28264000290000	28264070080000	28264070120000
28264000280000	28264060080000	28264070210000	28264040050000	28264050310000
28264000050000	28264080240000	28264040390000	28264080500000	28264040290000
28264060010000	28264060040000	28264000070000	28264080470000	28264100060000
28264090280000	28264100090000	28264080540000	28264000120000	28264080440000
28264080390000	28264090150000	28264070150000	28264070160000	28264080280000
28264060110000	28264040030000	28254020330000	28264100080000	28253210080000
28253150010000	28253280020000	28253260030000	28264040380000	28253150180000
28253130060000	28254070120000	28254100140000	28254020300000	28254020150000
28254070070000	28253210050000	28253290120000	28264060100000	28253080080000
28253040030000	28253120070000	28253080010000	28254150280000	28253250120000
28253290070000	28253170070000	28253110040000	28253050270000	28253160170000
28253080090000	28253080070000	28264040240000	28253160230000	28253110140000
28253160080000	28253130240000	28253230110000	28264020280000	28253160320000
28254030360000	28253100150000	28253220140000	28253250110000	28253270110000
28253230010000	28264030060000	28253230410000	28264110130000	28264060170000
28264060160000	28264080190000	28264040410000	28264070190000	28264100130000
28264070020000	28264090130000	28264060060000	28264040350000	28264070200000
28264070110000	28264080330000	28264090220000	28264090180000	28264080140000
28264070050000	28264080510000	28264000150000	28264100070000	28264100140000
28264040280000	28264090010000	28264080030000	28264080400000	28264070230000
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28264080550000	28264090300000	28264000200000	28264080120000	28264100230000
28264070250000	28264080460000	28264090290000	28264000160000	28253280070000
28264000100000	28264040070000	28264000110000	28264080090000	28264000180000
28264000130000	28264070090000	28264070030000	28264000170000	28264100210000
28264080220000	28262030090000	28253270090000	28254020320000	28253300040000
28253240270000	28253210280000	28253230060000	28253290020000	28264020120000
28264020140000	28264020370000	28264020270000	28253240140000	28263010070000

28253300100000	28253300090000	28253130210000	28253150020000	28254020120000
28253180110000	28254040060000	28253270050000	28264040220000	28253120050000
28253110060000	28253050230000	28251140460000	28253200180000	28253270060000
28254020360000	28253110160000	28253110170000	28261000450000	28254060270000
28254060250000	28264000060000	28253230250000	28253120320000	28261030210000
28253300140000	28253230170000	28253080400000	28253170120000	28253170010000
28253100120000	28253300070000	28253230050000	28253150350000	28253120290000
28253130090000	28253120200000	28253250130000	28264110150000	28264090210000
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28253180040000	28264080340000	28264090240000	28264090040000	28264080370000
28264080490000	28264090020000	28264080210000	28253240280000	28251140440000
28253230130000	28262030300000	28253230290000	28253230300000	28264020100000
28264020080000	28264020150000	28264020310000	28264020090000	28264020300000
28264020130000	28264020070000	28253210090000	28253040090000	28253270100000
28253080100000	28253080110000	28264080270000	28262030400000	28262030310000
28262030010000	28253100060000	28261200500000	28261000430000	28253220210000
28253210350000	28253190120000	28253130120000	28264040330000	28264030070000
28264040190000	28253230390000	28253270080000	28264040160000	28253120120000
28254040100000	28251090550000	28253100080000	28253120240000	28253130220000
28253200190000	28253230140000	28253210180000	28253220150000	28253260120000
28253260130000	28253260140000	28253220070000	28254040050000	28253040120000
28253210110000	28253200160000	28253240170000	28262030180000	28253290010000
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28254070010000 28254020310000 28254070140000 28254020220000 28254020250000
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28254070150000 28262080040000 28262070090000 28261020060000 28261110560000
28253160200000 28261190120000

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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