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	28282170090000
Property address	4934 FOREST CT
Township	Bremen (13)
Assessor neighborhood	13152
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$31,000

12.6% of the current assessed value.

COMPARABLES IMPLY

$27,098

REDUCTION REQUESTED

$3,902

Estimated tax effect about $828 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 245 other properties in assessor neighborhood 13152 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 $24.55 per square foot. This home is assessed at $28.08 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,104 square feet gives $27,098. 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	1,104 square feet
Land area	11,887 square feet
Year built	1975
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$31,000
Assessed value per square foot	$28.08

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	307
2	Building area within 15% of this home	247
3	Built within 15 years of this home	245
4	Same building type	245
5	Same construction quality grade	245

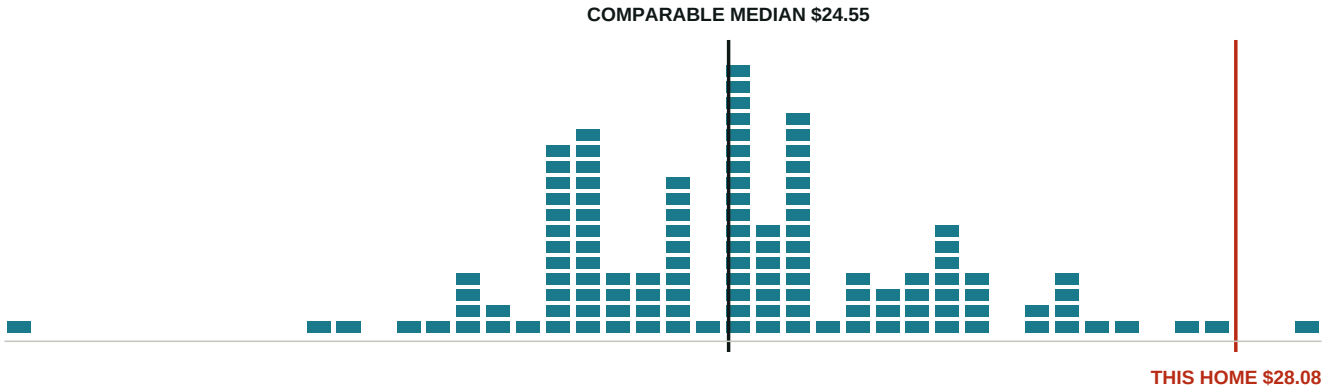
The comparable figure used is the median of all 245 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 245 properties 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	245
Lowest assessed	$19.50 per square foot
25th percentile	$23.64 per square foot
Median	$24.55 per square foot
75th percentile	$25.13 per square foot
Highest assessed	$28.68 per square foot
This home	$28.08 per square foot
Position	assessed above 244 of the 245 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 245 comparables	$24.55
Building area of this home	1,104 sq ft
Median multiplied by building area	**$27,098**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,902**

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 $3,902 in assessed value is worth roughly $828 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

245 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 245 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
28282040030000	16711 LE CLAIRE AVE	1,102	1969	3	1	$24,000	$21.78
28282030200000	5179 167TH ST	1,100	1969	3	1	$25,000	$22.73
28282030250000	5149 167TH ST	1,100	1969	3	1	$25,000	$22.73
28282030290000	5125 167TH ST	1,100	1970	3	1	$25,000	$22.73
28282030070000	5112 ALDERSYDE RD	1,100	1969	3	1	$25,000	$22.73
28282030170000	5172 ALDERSYDE RD	1,100	1969	3	1	$25,000	$22.73
28282160190000	5166 COULTER RD	1,104	1970	3	1	$26,000	$23.55
28282130160000	5184 DEERPATH RD	1,100	1966	3	1	$26,000	$23.64
28282160290000	16812 MEADOWDALE DR	1,100	1969	3	1	$26,000	$23.64
28282030140000	5154 ALDERSYDE RD	1,100	1969	3	1	$26,000	$23.64
28282040010000	5059 167TH ST	1,100	1969	4	1	$26,000	$23.64
28282150100000	5168 NEWPORT DR	1,100	1968	3	1	$26,000	$23.64
28282140120000	16806 LARAMIE AVE	1,100	1969	3	1	$26,000	$23.64
28282060060000	5136 BELLAIRE RD	1,100	1969	3	1	$26,000	$23.64
28282040150000	16819 LE CLAIRE AVE	1,100	1968	3	1	$26,000	$23.64
28282030060000	5106 ALDERSYDE RD	1,100	1971	3	1	$26,000	$23.64
28282160080000	5155 NEWPORT DR	1,100	1968	3	1	$26,000	$23.64
28282060190000	5155 ALDERSYDE RD	1,100	1969	3	1	$26,000	$23.64
28282060220000	5137 ALDERSYDE RD	1,100	1969	3	2	$26,000	$23.64
28282160110000	5173 NEWPORT DR	1,100	1968	3	1	$26,000	$23.64
28282160270000	16824 MEADOWDALE DR	1,100	1969	3	1	$26,000	$23.64
28282040090000		1,100	1968	3	1	$26,000	$23.64
28282050140000		1,100	1969	3	1	$26,000	$23.64
28282030120000		1,100	1969	3	1	$26,000	$23.64
28282030240000		1,100	1969	3	1	$26,000	$23.64
28282140010000		1,100	1969	3	1	$26,000	$23.64
28282150210000		1,100	1968	3	1	$26,000	$23.64
28282030180000		1,100	1969	3	1	$26,000	$23.64
28282030020000		1,100	1969	3	1	$26,000	$23.64
28282030280000		1,100	1969	3	1	$26,000	$23.64
28282050170000		1,100	1969	3	1	$26,000	$23.64
28282060130000		1,100	1970	4	1	$27,000	$24.55
28282040190000		1,100	1968	3	1	$27,000	$24.55
28282130200000		1,100	1970	3	1	$27,000	$24.55
28282140200000		1,100	1969	3	1	$27,000	$24.55
28282160060000		1,100	1968	3	1	$27,000	$24.55
28282160160000		1,100	1968	3	1	$27,000	$24.55
28282130150000		1,100	1968	3	1	$27,000	$24.55
28282150040000		1,100	1969	3	1	$27,000	$24.55
28282160010000		1,100	1969	3	1	$27,000	$24.55

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28282150070000		1,100	1969	3	1	$27,000	$24.55
28282130070000		1,100	1968	4	1	$27,000	$24.55
28282050090000		1,100	1968	3	1	$27,000	$24.55
28282160250000		1,100	1969	3	1	$27,000	$24.55
28282110030000		1,100	1969	3	1	$27,000	$24.55
28282150170000		1,100	1968	3	1	$27,000	$24.55
28282150010000		1,100	1968	3	1	$27,000	$24.55
28282160040000		1,100	1970	3	1	$27,000	$24.55
28282160220000		1,100	1968	3	1	$27,000	$24.55
28282090130000		1,100	1970	3	1	$27,000	$24.55
28282140150000		1,100	1970	3	1	$27,000	$24.55
28282100050000		1,100	1969	3	1	$27,000	$24.55
28282140250000		1,100	1969	3	1	$27,000	$24.55
28282150140000		1,100	1968	3	1	$28,000	$25.45
28282130130000		1,100	1968	3	1	$28,001	$25.46
28282170050000		1,104	1973	3	1	$29,000	$26.27
28282170070000		1,104	1973	3	1	$29,000	$26.27
28282170160000		1,104	1973	3	1	$29,000	$26.27
28282170030000		1,104	1973	3	1	$30,000	$27.17
28282170140000		1,104	1973	3	1	$30,000	$27.17
28282170090000	**4934 FOREST CT**	**1,104**	**1975**	**3**	**2**	**$31,000**	**$28.08**

Median of all 245 comparables: $24.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13152, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 245 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.

28282010270000	28282190030000	28282040030000	28282080200000	28282070090000
28282130060000	28282080280000	28282030230000	28282060170000	28282080230000
28282030200000	28282030250000	28282030290000	28282030070000	28282030170000
28282150230000	28282150030000	28282150200000	28282120060000	28282090060000
28282050070000	28282190050000	28282200090000	28282140070000	28282140220000
28282140100000	28282150020000	28282060200000	28282140040000	28282140170000
28282150060000	28282050130000	28282160030000	28282030130000	28282060110000
28282060080000	28282060150000	28282150180000	28282150220000	28282160120000
28282160260000	28282160300000	28282130260000	28282160170000	28282130170000
28282160190000	28282130160000	28282160290000	28282030140000	28282040010000
28282150100000	28282140120000	28282060060000	28282040150000	28282030060000
28282160080000	28282060190000	28282060220000	28282160110000	28282160270000
28282040090000	28282050140000	28282030120000	28282030240000	28282140010000
28282150210000	28282030180000	28282030020000	28282030280000	28282050170000
28282170200000	28282060070000	28282030110000	28282030190000	28282140020000
28282060210000	28282200070000	28282170020000	28282080100000	28282080310000
28282080240000	28282080290000	28282130110000	28282200020000	28282190110000
28282160210000	28282200040000	28282190120000	28282200030000	28282190100000
28282190070000	28282200060000	28282200080000	28282090230000	28282030260000
28282160020000	28282160090000	28282150150000	28282050180000	28282140180000
28282150160000	28282160050000	28282150090000	28282150190000	28282160320000
28282080130000	28282130040000	28282200050000	28282180010000	28282060130000
28282040190000	28282130200000	28282140200000	28282160060000	28282160160000
28282130150000	28282150040000	28282160010000	28282150070000	28282130070000
28282050090000	28282160250000	28282110030000	28282150170000	28282150010000
28282160040000	28282160220000	28282090130000	28282140150000	28282100050000
28282140250000	28282190160000	28282140050000	28282140130000	28282150050000
28282170010000	28282170060000	28282190130000	28282200100000	28282130080000
28282190150000	28281040040000	28282180030000	28281080060000	28282010260000
28282080090000	28282080140000	28282080110000	28282170110000	28282080270000
28282080330000	28282080220000	28282080260000	28282080320000	28282180070000
28282140030000	28282090310000	28282120010000	28282090290000	28282180020000
28282180040000	28282180090000	28282180180000	28282180160000	28282090030000
28282100080000	28282100180000	28282070040000	28282080060000	28282070020000
28282090150000	28282110090000	28282080030000	28282090170000	28282100120000
28282100040000	28282100100000	28282130230000	28282130310000	28282130100000
28282130030000	28282140060000	28282020470000	28282120230000	28282120180000
28282020510000	28282150140000	28282130130000	28282060140000	28282060100000
28282150080000	28282170040000	28282190140000	28282180170000	28281070040000
28282140090000	28281090020000	28281090040000	28282080190000	28282120290000
28282090380000	28282120110000	28282090250000	28282090210000	28282120260000
28282070110000	28282090090000	28282100160000	28282110070000	28282100010000
28282070070000	28282090190000	28282090050000	28282100140000	28282090070000
28282100060000	28282110050000	28282100190000	28281060010000	28282170050000
28282170070000	28282170160000	28282020500000	28282140160000	28282130240000

28282040110000	28281100050000	28282160140000	28282180190000	28282150110000
28282180110000	28282170180000	28281090010000	28282090330000	28282120150000
28282120120000	28282020440000	28282170030000	28282170140000	28282020430000
28281040050000	28282030010000	28282180100000	28282090280000	28282180140000

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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