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	28313040080000
Property address	18106 SAYRE AVE
Township	Bremen (13)
Assessor neighborhood	13170
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$46,776	$31,180	$15,596

33.3% of the current assessed value.
Estimated tax effect about $3,308 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 64 other properties in assessor neighborhood 13170 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 $18.45 per square foot. This home is assessed at $27.68 per square foot, which is 50% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,690 square feet gives $31,180. 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	1,690 square feet
Land area	57,934 square feet
Year built	1934
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$46,776
Assessed value per square foot	$27.68

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	942
2	Building area within 15% of this home	216
3	Built within 15 years of this home	84
4	Same building type	64
5	Same construction quality grade	64

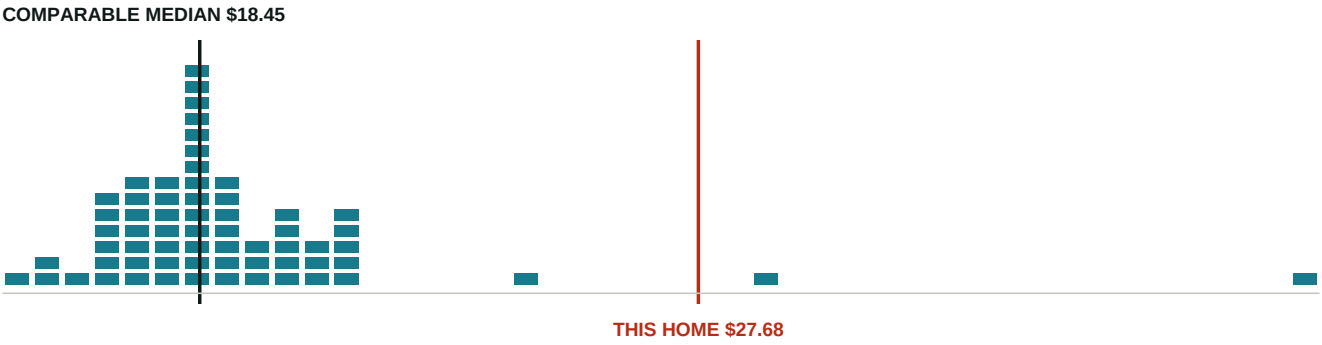
The comparable figure used is the median of all 64 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 64 properties 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	64
Lowest assessed	$14.80 per square foot
25th percentile	$17.40 per square foot
Median	$18.45 per square foot
75th percentile	$19.70 per square foot
Highest assessed	$39.17 per square foot
This home	$27.68 per square foot
Position	assessed above 62 of the 64 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 64 comparables	$18.45
Building area of this home	1,690 sq ft
Median multiplied by building area	**$31,180**
Current total assessed value	$46,776
Difference, the reduction requested	**$15,596**

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 $15,596 in assessed value is worth roughly $3,308 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

64 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 64 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
28313020190000	18002 SAYRE AVE	1,757	1932	3	1	$26,000	$14.80
28301090260000	16902 SAYRE AVE	1,644	1930	3	2	$25,891	$15.75
28311010190000	17756 SAYRE AVE	1,776	1938	3	1	$28,000	$15.77
28303100080000	17349 71ST AVE	1,786	1949	3	2	$29,000	$16.24
28312090010000	17701 67TH CT	1,559	1940	3	1	$26,000	$16.68
28312020320000	17524 65TH AVE	1,615	1942	4	1	$27,000	$16.72
28312030280000	17515 65TH AVE	1,789	1939	3	2	$30,000	$16.77
28312170070000	17802 67TH AVE	1,775	1948	4	2	$30,000	$16.90
28304110220000	6716 174TH ST	1,713	1923	4	1	$29,000	$16.93
28304180080000	17454 S 67TH CT	1,648	1921	4	1	$28,000	$16.99
28312030020000	6447 175TH ST	1,691	1930	3	2	$29,000	$17.15
28302080490000	6510 RAVINIA DR	1,743	1949	3	1	$30,000	$17.21
28303060130000	6902 173RD PL	1,684	1939	3	1	$29,000	$17.22
28302100420000	6524 PINEPOINT DR	1,739	1949	3	1	$30,000	$17.25
28312030330000	17650 RIDGELAND AVE	1,791	1949	4	2	$31,000	$17.31
28304170090000	6607 174TH ST	1,550	1923	4	1	$27,000	$17.42
28304030170000	17212 67TH CT	1,528	1923	3	1	$26,900	$17.60
28312180010000	17801 67TH AVE	1,472	1947	4	1	$26,000	$17.66
28301150380000	17001 NEW ENGLAND AVE	1,796	1931	3	2	$32,000	$17.82
28303060050000	17304 69TH AVE	1,627	1941	3	1	$29,000	$17.82
28312100070000	17757 67TH AVE	1,626	1948	4	2	$29,000	$17.84
28312180090000	17816 66TH CT	1,447	1948	4	1	$26,000	$17.97
28304000080000	17104 67TH CT	1,780	1924	3	1	$32,000	$17.98
28313010050000	17945 SAYRE AVE	1,709	1937	3	2	$31,000	$18.14
28304200220000	6624 175TH ST	1,594	1946	3	1	$29,000	$18.19
28304200310000	6611 174TH PL	1,482	1926	3	1	$27,000	$18.22
28302030040000	16815 OAK PARK AVE	1,534	1948	3	1	$28,000	$18.25
28312030290000	17523 65TH AVE	1,580	1940	3	1	$29,000	$18.35
28302090150000	6607 GLENVIEW DR	1,685	1949	3	2	$31,000	$18.40
28312020130000	17631 66TH AVE	1,628	1930	3	1	$30,000	$18.43
28304230450000	17410 RIDGELAND AVE	1,628	1949	3	1	$30,000	$18.43
28304120860000	17324 S 65TH AVE	1,570	1939	4	2	$29,000	$18.47
28312020210000	17604 65TH AVE	1,458	1937	3	1	$27,000	$18.52
28302020190000	6748 TINLEY PARK DR	1,562	1949	3	2	$29,000	$18.57
28302000420000	17069 ELM LANE DR	1,612	1949	3	1	$30,001	$18.61
28304000090000	17108 67TH CT	1,718	1926	3	1	$32,000	$18.63
28301110250000	16901 NEW ENGLAND AVE	1,554	1933	4	1	$29,000	$18.66
28312070110000	17632 66TH AVE	1,499	1939	5	1	$28,000	$18.68
28302030110000	16857 OAK PARK AVE	1,550	1948	2	2	$29,000	$18.71
28303020240000	17252 68TH CT	1,588	1941	3	1	$30,000	$18.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28303060060000	17306 69TH AVE	1,535	1949	3	1	$29,000	$18.89
28312030110000	17603 65TH AVE	1,479	1930	4	1	$28,000	$18.93
28301030200000	16725 NEW ENGLAND AVE	1,686	1930	3	1	$32,000	$18.98
28301030050000	16745 NEW ENGLAND AVE	1,572	1929	3	1	$30,000	$19.08
28302100180000	6525 RAVINIA DR	1,490	1949	4	2	$29,000	$19.46
28302080410000	6526 GLENVIEW DR	1,532	1948	3	2	$30,000	$19.58
28303070010000	17301 69TH AVE	1,579	1935	3	1	$31,000	$19.63
28312020330000	6555 175TH ST	1,456	1937	4	1	$29,000	$19.92
28301060090000	16824 NEW ENGLAND AVE	1,546	1930	3	1	$31,000	$20.05
28303070140000	6880 173RD PL	1,583	1937	3	2	$32,000	$20.21
28301150360000	17067 NEW ENGLAND AVE	1,482	1949	3	1	$30,000	$20.24
28302090300000	6606 RAVINIA DR	1,474	1949	3	1	$30,000	$20.35
28303060120000	6908 173RD PL	1,586	1940	3	3	$33,000	$20.81
28304000050000	17127 OAK PARK AVE	1,480	1921	4	2	$31,000	$20.95
28302100080000	6631 RAVINIA DR	1,475	1949	3	1	$31,000	$21.02
28312090040000	17731 67TH CT	1,471	1938	4	2	$31,000	$21.07
28313070270000	6944 W 183RD ST	1,655	1929	3	1	$35,000	$21.15
28302000620000		1,448	1949	2	2	$31,000	$21.41
28301100070000		1,493	1930	2	1	$36,906	$24.72
28313040080000	**18106 SAYRE AVE**	**1,690**	**1934**	**4**	**2**	**$46,776**	**$27.68**
28313000090000		1,530	1929	3	1	$44,500	$29.08

Median of all 64 comparables: $18.45 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13170, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 64 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.

28313020190000	28301090260000	28311010190000	28303100080000	28312090010000
28312020320000	28312030280000	28312170070000	28304110220000	28304180080000
28312030020000	28302080490000	28303060130000	28302100420000	28312030330000
28304210100000	28304170090000	28304030170000	28312180010000	28301150380000
28303060050000	28312100070000	28312180090000	28304000080000	28313010050000
28304200220000	28304200310000	28302030040000	28312030290000	28302090150000
28312020130000	28304230450000	28304120860000	28312020210000	28302020190000
28302000420000	28304000090000	28301110250000	28312070110000	28302030110000
28303020240000	28303060060000	28312030110000	28301030200000	28301030050000
28302100180000	28302080410000	28303070010000	28312020330000	28304000060000
28301060090000	28303070140000	28301150360000	28302090300000	28303060120000
28302000580000	28304000050000	28302100080000	28312090040000	28313070270000
28302000620000	28301100070000	28313000090000	28313040040000	

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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