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	28343040010000
Property address	17901 THOMAS LN
Township	Bremen (13)
Assessor neighborhood	13240
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$22,400	**$16,598**	**$5,802**

25.9% of the current assessed value.
Estimated tax effect about $1,231 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 400 other properties in assessor neighborhood 13240 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 $14.91 per square foot. This home is assessed at $20.13 per square foot, which is 35% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,113 square feet gives $16,598. 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	1,113 square feet
Land area	18,397 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$22,400
Assessed value per square foot	$20.13

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	1,029
2	Building area within 15% of this home	630
3	Built within 15 years of this home	404
4	Same building type	400
5	Same construction quality grade	400

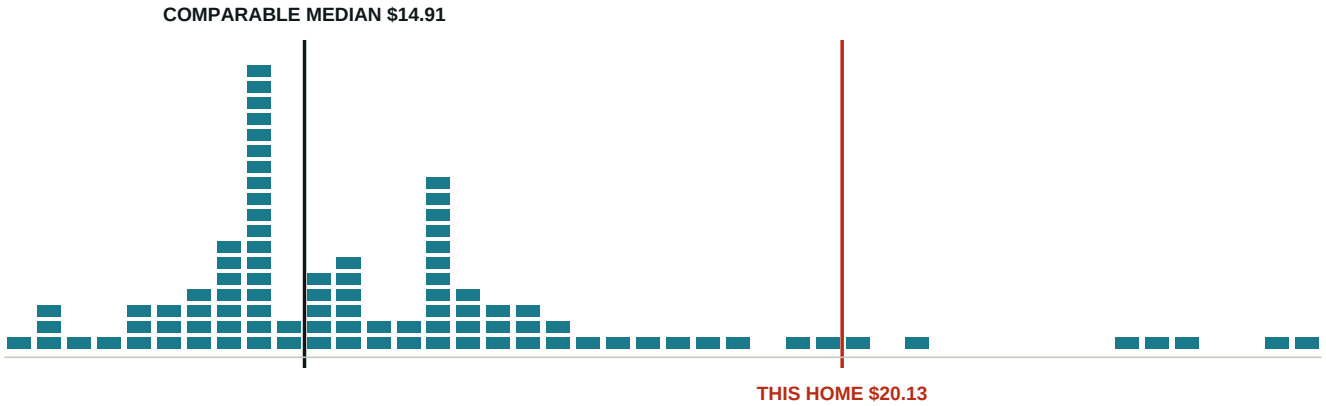
The comparable figure used is the median of all 400 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 400 properties 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	400
Lowest assessed	$12.00 per square foot
25th percentile	$14.24 per square foot
Median	$14.91 per square foot
75th percentile	$16.13 per square foot
Highest assessed	$24.77 per square foot
This home	$20.13 per square foot
Position	assessed above 388 of the 400 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 400 comparables	$14.91
Building area of this home	1,113 sq ft
Median multiplied by building area	**$16,598**
Current total assessed value	$22,400
Difference, the reduction requested	**$5,802**

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 $5,802 in assessed value is worth roughly $1,231 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

400 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 400 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
28343050080000	18215 CICERO AVE	1,100	1956	3	1	$15,000	$13.64
28343130120000	4740 183RD ST	1,100	1957	3	1	$15,000	$13.64
28343000130000	4725 179TH PL	1,100	1956	3	1	$15,000	$13.64
28343050050000	18145 CICERO AVE	1,100	1956	3	1	$15,000	$13.64
28343050030000	18125 CICERO AVE	1,100	1957	2	1	$15,000	$13.64
28343040100000		1,113	1957	3	1	$16,000	$14.38
28341060110000		1,113	1958	3	1	$16,000	$14.38
28341060040000		1,113	1957	3	1	$16,000	$14.38
28341060130000		1,113	1957	3	1	$16,000	$14.38
28351100060000		1,105	1971	3	1	$16,000	$14.48
28343030040000		1,100	1953	3	1	$16,000	$14.55
28343070110000		1,100	1956	3	1	$16,000	$14.55
28343050120000		1,100	1956	3	1	$16,000	$14.55
28343120160000		1,100	1956	3	1	$16,000	$14.55
28343090050000		1,100	1957	3	1	$16,000	$14.55
28343040190000		1,100	1957	3	1	$16,000	$14.55
28343120100000		1,100	1956	3	1	$16,000	$14.55
28343040140000		1,100	1956	3	1	$16,000	$14.55
28343060080000		1,100	1956	3	1	$16,000	$14.55
28343100090000		1,100	1956	3	1	$16,000	$14.55
28343000150000		1,100	1956	3	1	$16,000	$14.55
28343060050000		1,100	1956	3	1	$16,000	$14.55
28343100050000		1,100	1956	3	1	$16,000	$14.55
28343020130000		1,100	1956	2	1	$16,000	$14.55
28343050160000		1,100	1956	3	1	$16,000	$14.55
28343110040000		1,100	1956	3	1	$16,000	$14.55
28343130130000		1,100	1956	3	1	$16,000	$14.55
28343020080000		1,100	1956	4	1	$16,000	$14.55
28343060010000		1,100	1957	3	1	$16,000	$14.55
28343140020000		1,100	1956	3	1	$16,000	$14.55
28343120120000		1,100	1956	3	1	$16,000	$14.55
28343060130000		1,100	1956	3	1	$16,000	$14.55
28343060170000		1,100	1956	3	1	$16,000	$14.55
28343130110000		1,100	1956	3	1	$16,000	$14.55
28343020110000		1,100	1956	2	1	$16,000	$14.55
28343090010000		1,100	1956	3	1	$16,000	$14.55
28343130150000		1,100	1957	3	1	$16,000	$14.55
28343040160000		1,100	1959	3	1	$16,000	$14.55
28343020030000		1,100	1956	3	1	$16,000	$14.55
28341020130000		1,118	1957	3	1	$17,000	$15.21

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28341060050000		1,113	1957	3	1	$17,000	$15.27
28341020180000		1,113	1957	3	1	$17,000	$15.27
28343040080000		1,113	1957	3	1	$17,000	$15.27
28341060210000		1,113	1957	3	1	$17,000	$15.27
28341060060000		1,113	1957	4	1	$17,000	$15.27
28343070090000		1,113	1957	4	1	$17,000	$15.27
28343150040000		1,113	1961	3	1	$17,000	$15.27
28263000140000		1,104	1954	3	1	$17,000	$15.40
28341000190000		1,120	1969	3	1	$18,001	$16.07
28341000170000		1,120	1970	3	1	$18,001	$16.07
28341000120000		1,120	1968	3	1	$18,001	$16.07
28341000050000		1,120	1969	3	1	$18,001	$16.07
28354080050000		1,119	1971	3	1	$18,000	$16.09
28341060200000		1,113	1957	3	1	$17,922	$16.10
28351100030000		1,113	1972	4	2	$18,000	$16.17
28351080120000		1,104	1972	3	1	$18,000	$16.30
28341000250000		1,120	1971	3	1	$19,000	$16.96
28341070120000		1,120	1969	3	1	$19,001	$16.97
28351080230000		1,104	1970	3	2	$19,000	$17.21
28341060120000		1,113	1957	3	1	$21,000	$18.87
28343040010000	**17901 THOMAS LN**	**1,113**	**1957**	**3**	**1**	**$22,400**	**$20.13**

Median of all 400 comparables: $14.91 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13240, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 400 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.

28263070760000	28263100440000	28351110200000	28263100200000	28263100460000
28351100150000	28263070340000	28263070390000	28263070790000	28263060010000
28263070620000	28263070630000	28263070700000	28263050240000	28263070420000
28263090120000	28263070730000	28352050020000	28263130080000	28263040070000
28351080100000	28343050020000	28263120120000	28343040020000	28341030010000
28341030020000	28341060070000	28263070380000	28343130160000	28341020050000
28263120050000	28263100180000	28263100450000	28341060080000	28352050150000
28351180050000	28343000240000	28354050110000	28343110070000	28263070140000
28341060150000	28343150140000	28351120150000	28343050080000	28343130120000
28343000130000	28343050050000	28343050030000	28263130130000	28263100010000
28341110020000	28263060200000	28341110090000	28343150090000	28351100240000
28351100310000	28351090110000	28351100180000	28351100220000	28351100430000
28341140190000	28343030120000	28354030020000	28354080030000	28263040100000
28343130180000	28341020090000	28341020040000	28341020080000	28343080070000
28343120020000	28341060100000	28343070030000	28341030040000	28343040060000
28341050060000	28343030100000	28343120050000	28343070020000	28343030090000
28341030050000	28341060170000	28341060160000	28343080030000	28343070040000
28351100360000	28351100400000	28351030310000	28351030400000	28263100470000
28351030510000	28351060020000	28351090040000	28351100350000	28352060090000
28343040180000	28352060260000	28352060190000	28352050180000	28354080200000
28354030030000	28343080190000	28351040010000	28351050160000	28351030530000
28351030370000	28351030420000	28351050080000	28351040050000	28351080450000
28351030290000	28351030270000	28351040020000	28351050240000	28351030480000
28351050280000	28351030160000	28351030320000	28351030350000	28351030250000
28354070060000	28343040100000	28341060110000	28341060040000	28341060130000
28343120030000	28351110230000	28341110110000	28352060240000	28351100060000
28263070110000	28263070590000	28263070780000	28263090040000	28263090090000
28263070680000	28263070170000	28263050230000	28263040050000	28263040190000
28263040140000	28263060110000	28263040180000	28263070480000	28263060150000
28263050040000	28263080190000	28263050110000	28263060140000	28263060100000
28351100260000	28343030040000	28343070110000	28343050120000	28343120160000
28343090050000	28343040190000	28343120100000	28343040140000	28343060080000
28343100090000	28343000150000	28343060050000	28343100050000	28343020130000
28343050160000	28343110040000	28343130130000	28343020080000	28343060010000
28343140020000	28343120120000	28343060130000	28343060170000	28343130110000
28343020110000	28343090010000	28343130150000	28343040160000	28343020030000
28343140010000	28343050090000	28343050140000	28343000050000	28343090070000
28343030130000	28352050270000	28352060130000	28352050160000	28351170240000
28343030050000	28354030050000	28351130220000	28351030060000	28351100020000
28343000160000	28343000060000	28341090100000	28341050100000	28341060020000
28341050090000	28343080020000	28341050020000	28343040030000	28351100270000
28352050130000	28351110180000	28351180240000	28352050080000	28352060060000
28351180190000	28352050060000	28352070120000	28351180210000	28352070190000
28351180070000	28352050250000	28343080170000	28352060110000	28351030450000
28352050290000	28341020130000	28351080440000	28351030200000	28352070170000

28351080210000	28351090140000	28341060050000	28341020180000	28343040080000
28341060210000	28341060060000	28343070090000	28343150040000	28263000140000
28343110130000	28343140060000	28343000260000	28343060090000	28343020140000
28343110050000	28343110030000	28343110080000	28343080120000	28343120090000
28263070030000	28263070050000	28263060060000	28263070090000	28351100340000
28352060040000	28352060170000	28341100010000	28341030080000	28343150080000
28341090070000	28341090280000	28341090270000	28341050170000	28341110230000
28341100130000	28341110060000	28341010080000	28341090320000	28354050060000
28352060080000	28352050050000	28341000190000	28341000170000	28341000120000
28341000050000	28354080050000	28341050130000	28341060200000	28351050070000
28351090060000	28351030170000	28351030430000	28351040160000	28351120160000
28351030260000	28351090130000	28351100190000	28351120120000	28351130070000
28351040140000	28351120060000	28351130040000	28351050200000	28351030330000
28351030300000	28351180110000	28351040030000	28351050260000	28351100070000
28351120200000	28351090030000	28351120230000	28351040060000	28351110060000
28351110130000	28351050100000	28351110030000	28351040080000	28351030240000
28351040110000	28351110220000	28351030500000	28351180200000	28351030470000
28351180020000	28351030360000	28351080220000	28351180230000	28351100030000
28351080120000	28352070050000	28352070110000	28343060120000	28343130060000
28352070030000	28352060140000	28352070160000	28352050240000	28351100210000
28351100290000	28351100160000	28351100320000	28352050210000	28341090130000
28351100040000	28343150020000	28341090230000	28341090080000	28263120100000
28341030140000	28341090220000	28341100080000	28341110210000	28341110150000
28341100170000	28343070140000	28341100120000	28341100020000	28341110140000
28263070840000	28341100140000	28351100010000	28341000250000	28341070120000
28352060200000	28343120010000	28341030150000	28341110120000	28351030070000
28351180260000	28351110010000	28351180250000	28343080150000	28351080230000
28263060030000	28263100510000	28263070250000	28341090170000	28341090260000
28351050190000	28263080240000	28343050010000	28341050150000	28341110010000
28341030130000	28341090240000	28341110070000	28341110160000	28341110100000
28341050190000	28352060230000	28341050140000	28341110240000	28341010060000
28341060120000	28343100110000	28343130050000	28343130010000	28343000140000
28351040120000	28352070060000	28343040130000	28343130080000	28351110190000
28351110080000	28351140010000	28351110160000	28351120180000	28351110210000
28351100410000	28352050010000	28263130040000	28341030100000	28341090210000

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.