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	06362200020000
Property address	6861 APPLE TREE ST
Township	Hanover (18)
Assessor neighborhood	18070
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$31,000	$27,133	$3,867

12.5% of the current assessed value.
Estimated tax effect about $820 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 352 other properties in assessor neighborhood 18070 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 $26.29 per square foot. This home is assessed at $30.04 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,032 square feet gives $27,133. 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	1,032 square feet
Land area	7,800 square feet
Year built	1962
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$31,000
Assessed value per square foot	$30.04

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	816
2	Building area within 15% of this home	370
3	Built within 15 years of this home	365
4	Same building type	352
5	Same construction quality grade	352

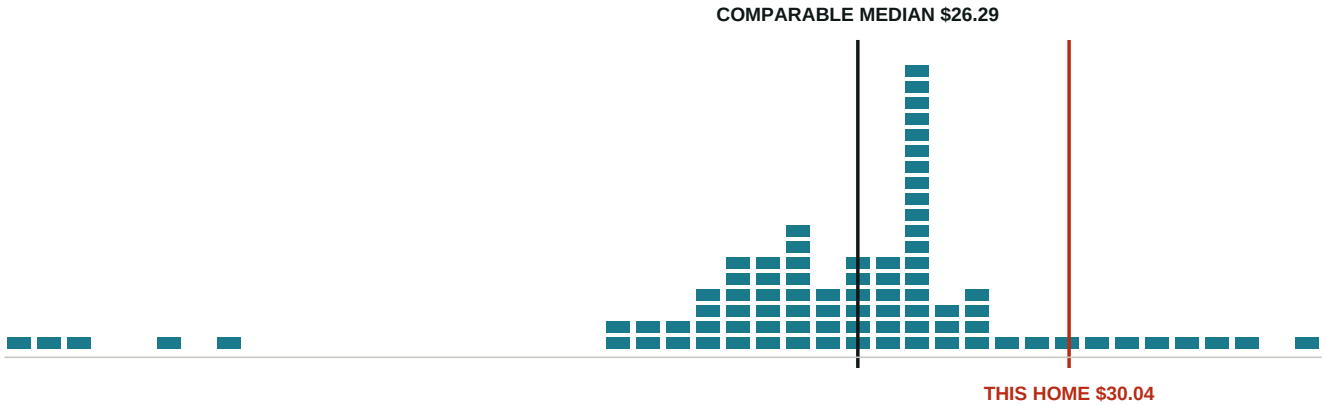
The comparable figure used is the median of all 352 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 352 properties 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	352
Lowest assessed	$11.15 per square foot
25th percentile	$24.63 per square foot
Median	$26.29 per square foot
75th percentile	$27.61 per square foot
Highest assessed	$34.52 per square foot
This home	$30.04 per square foot
Position	assessed above 343 of the 352 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 352 comparables	$26.29
Building area of this home	1,032 sq ft
Median multiplied by building area	**$27,133**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,867**

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 $3,867 in assessed value is worth roughly $820 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

352 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 352 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
06362170100000	6851 JUNIPER ST	1,032	1963	3	2	$23,598	$22.87
06362180090000	1735 PARK AVE	1,032	1962	3	1	$25,000	$24.22
06362150190000	6870 MAGNOLIA ST	1,032	1962	3	1	$25,000	$24.22
06362150080000	6861 CATALPA ST	1,032	1962	3	1	$25,000	$24.22
06362170070000	6881 JUNIPER ST	1,032	1962	3	1	$25,000	$24.22
06364030070000	6731 CHURCH ST	1,032	1962	3	1	$25,000	$24.22
06364050120000		1,032	1963	3	1	$25,000	$24.22
06362190130000		1,032	1962	3	1	$25,000	$24.22
06364030170000		1,032	1963	3	1	$25,000	$24.22
06362030170000		1,032	1961	3	1	$25,000	$24.22
06364050160000		1,032	1963	3	1	$25,000	$24.22
06362190040000		1,032	1962	2	1	$25,000	$24.22
06362030070000		1,032	1961	2	1	$25,000	$24.22
06362030220000		1,032	1961	3	1	$25,000	$24.22
06362130270000		1,032	1962	3	1	$25,000	$24.22
06362080190000		1,032	1961	3	1	$25,134	$24.35
06364040170000		1,032	1964	3	1	$25,547	$24.75
06254050030000		1,032	1964	3	2	$25,826	$25.03
06362050020000		1,032	1962	3	1	$25,918	$25.11
06362080060000		1,032	1961	3	1	$26,000	$25.19
06362070450000		1,032	1962	3	1	$26,000	$25.19
06362020140000		1,032	1961	3	1	$26,000	$25.19
06362010050000		1,032	1963	3	1	$26,000	$25.19
06362030260000		1,032	1961	3	1	$26,000	$25.19
06362030150000		1,032	1961	3	1	$26,000	$25.19
06254080060000		1,032	1964	3	1	$26,100	$25.29
06362090070000		1,032	1961	3	1	$26,228	$25.41
06362180150000		1,032	1962	3	1	$26,455	$25.63
06364050110000		1,032	1965	3	1	$27,000	$26.16
06364030130000		1,032	1963	3	1	$27,000	$26.16
06364050070000		1,032	1962	3	1	$27,000	$26.16
06362140080000		1,032	1961	3	1	$27,000	$26.16
06362050090000		1,032	1961	3	1	$27,000	$26.16
06364030380000		1,032	1964	3	1	$27,000	$26.16
06362030060000		1,032	1964	3	1	$27,218	$26.37
06362080100000		1,032	1962	3	1	$27,404	$26.55
06362010290000		1,032	1961	3	1	$28,000	$27.13
06254090080000		1,032	1966	3	1	$28,000	$27.13
06254090010000		1,032	1963	3	1	$28,000	$27.13
06362080250000		1,032	1961	3	1	$28,000	$27.13

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06362010280000		1,032	1961	3	2	$28,000	$27.13
06364040160000		1,032	1963	3	1	$28,000	$27.13
06362010320000		1,032	1961	3	1	$28,000	$27.13
06362030040000		1,032	1961	3	1	$28,000	$27.13
06362050030000		1,032	1961	3	1	$28,000	$27.13
06362040070000		1,032	1961	3	1	$28,000	$27.13
06362090060000		1,032	1961	3	1	$28,000	$27.13
06254040070000		1,032	1963	3	1	$28,000	$27.13
06362030180000		1,032	1961	3	1	$28,000	$27.13
06362090270000		1,032	1961	3	1	$28,000	$27.13
06362060170000		1,032	1961	3	1	$28,000	$27.13
06362080010000		1,032	1961	3	1	$28,000	$27.13
06254040040000		1,032	1963	3	1	$28,000	$27.13
06362070480000		1,032	1962	3	1	$28,000	$27.13
06362130220000		1,032	1962	3	1	$28,000	$27.13
06362010250000		1,032	1961	3	1	$28,000	$27.13
06362200030000		1,032	1962	3	1	$28,000	$27.13
06254090170000		1,032	1964	3	1	$28,000	$27.13
06362040090000		1,032	1961	3	1	$28,000	$27.13
06362080270000		1,032	1961	3	1	$28,000	$27.13
06362200020000	**6861 APPLE TREE ST**	**1,032**	**1962**	**3**	**2**	**$31,000**	**$30.04**

Median of all 352 comparables: $26.29 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 352 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.

06363020240000	06363030270000	06363030280000	06361080070000	06361080080000
06363020230000	06363080050000	06362210060000	06363080060000	06364040310000
06363120140000	06364050040000	06364050130000	06361130150000	06362060240000
06363060010000	06364040370000	06363030180000	06362100100000	06362170100000
06261120580000	06361190380000	06364050100000	06361170180000	06362160190000
06363040030000	06361200290000	06362170130000	06361160050000	06361080400000
06362060050000	06362190030000	06253040150000	06362120250000	06362060090000
06362110030000	06362070070000	06362120200000	06362110010000	06362130100000
06362140140000	06362110080000	06362100080000	06361140060000	06361200100000
06361190220000	06364030300000	06361090110000	06361070350000	06361160150000
06362130150000	06364040140000	06362130110000	06362020190000	06363120120000
06362180090000	06362150190000	06362150080000	06362170070000	06364030070000
06364050120000	06362190130000	06364030170000	06362030170000	06364050160000
06362190040000	06362030070000	06362030220000	06362130270000	06362040170000
06362010020000	06361200070000	06362030090000	06362080190000	06254060020000
06361190110000	06361190250000	06361080410000	06362080090000	06362120090000
06362050070000	06362040110000	06253070220000	06253070290000	06361140050000
06361140020000	06362180230000	06362180040000	06254050070000	06254130070000
06361200110000	06362050210000	06362100010000	06362120160000	06362110210000
06362100050000	06362050220000	06364040170000	06363080070000	06361200150000
06361150120000	06254160040000	06361190020000	06254050030000	06361100380000
06361190090000	06361190310000	06361200030000	06362050020000	06362110170000
06363080020000	06362080060000	06362070450000	06362020140000	06362010050000
06362030260000	06362030150000	06254080030000	06361100440000	06361170060000
06362080070000	06362080240000	06362080170000	06363120030000	06362040130000
06254080060000	06254180310000	06254180170000	06254190160000	06361060090000
06361190190000	06362200120000	06364040350000	06362090070000	06361200360000
06361130010000	06253070240000	06253070200000	06264040110000	06361150040000
06362070420000	06362040010000	06254090120000	06254160180000	06362080300000
06364040270000	06254100020000	06362180150000	06364030110000	06364040040000
06364040050000	06361200380000	06254060090000	06261120590000	06254120080000
06254080020000	06362070490000	06254160100000	06254060130000	06254160190000
06363120080000	06361190390000	06364050110000	06364030130000	06364050070000
06362140080000	06362050090000	06364030380000	06254180100000	06254180120000
06361200130000	06362020070000	06361200240000	06253070050000	06362050160000
06362040240000	06253070160000	06361120130000	06261120540000	06361190330000
06261120550000	06362210020000	06362140020000	06362030060000	06361100320000
06362020250000	06361190340000	06362200080000	06362080100000	06361030030000
06362130320000	06361200270000	06362140120000	06362070100000	06364050080000
06364030140000	06364040190000	06364040300000	06364030370000	06364040060000
06364030030000	06362070380000	06362070400000	06362070470000	06364030150000
06361190230000	06254120040000	06361030140000	06254160140000	06254050080000
06361200340000	06361090120000	06254040050000	06254040060000	06254040030000
06361030110000	06363120110000	06362010290000	06254090080000	06254090010000
06362080250000	06362010280000	06364040160000	06362010320000	06362030040000

06362050030000	06362040070000	06362090060000	06254040070000	06362030180000
06362090270000	06362060170000	06362080010000	06254040040000	06362070480000
06362130220000	06362010250000	06362200030000	06254090170000	06362040090000
06362080270000	06254060010000	06362030020000	06362030110000	06362040050000
06362070410000	06362030100000	06362150210000	06362080210000	06362040150000
06362090150000	06363020290000	06361030150000	06361030120000	06361030160000
06254070050000	06254050150000	06361190260000	06361100420000	06253060010000
06361200160000	06254090100000	06362170200000	06254060070000	06362150030000
06362180140000	06362160140000	06362180080000	06362190140000	06254090020000
06254040020000	06254100050000	06362180220000	06362210090000	06362150100000
06254060040000	06362160120000	06254050100000	06362170050000	06362170110000
06362180240000	06254040080000	06254050020000	06254050120000	06364030050000
06254050060000	06362130260000	06362210030000	06362200070000	06362150180000
06362130240000	06254060060000	06254090040000	06362180100000	06362200100000
06364030080000	06362070440000	06362150150000	06362170150000	06362170170000
06362190090000	06254070060000	06362150060000	06362210120000	06362070190000
06361200140000	06361100430000	06361190140000	06362160040000	06362010330000
06362170040000	06362180200000	06362010100000	06362020060000	06362070430000
06362180110000	06362010230000	06362030250000	06362040040000	06361180060000
06362070370000	06361090070000	06362070200000	06254090150000	06364030100000
06364050180000	06362180190000	06254050130000	06362190070000	06362150130000
06254070010000	06254090030000	06362180130000	06254090090000	06362150120000
06361200410000	06361200350000	06362020110000	06362050180000	06362090230000
06362080150000	06362070360000	06361190060000	06362010340000	06362200130000
06362080110000	06361190180000	06361200170000	06364050200000	06362200050000
06362160160000	06362150090000			

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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