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	09361100370000
Property address	6831 N OTTAWA AVE
Township	Jefferson (71)
Assessor neighborhood	71362
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$81,000

18.0% of the current assessed value.

COMPARABLES IMPLY

$66,429

Estimated tax effect about $3,091 a year at a 7% composite rate.

REDUCTION REQUESTED

$14,571

SECTION 1

The argument in one paragraph

The Assessor values 149 other properties in assessor neighborhood 71362 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 $25.15 per square foot. This home is assessed at $30.67 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,641 square feet gives $66,429. 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	2,641 square feet
Land area	5,074 square feet
Year built	1924
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Slab
Central air	Central A/C
Rooms	11
Bedrooms	4
Full bathrooms	4
Half bathrooms	None recorded

Total assessed value	$81,000
Assessed value per square foot	$30.67

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	285
2	Building area within 15% of this home	229
3	Built within 15 years of this home	153
4	Same building type	150
5	Same construction quality grade	149

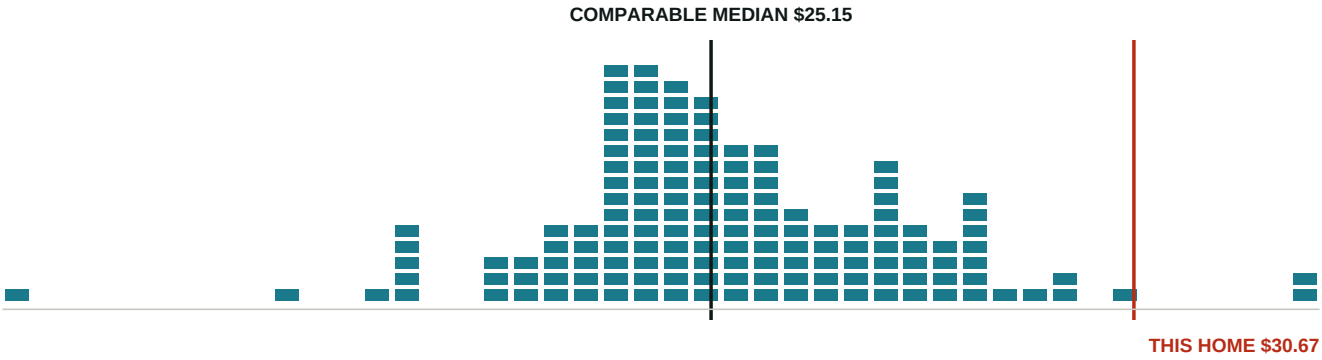
The comparable figure used is the median of all 149 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 149 properties 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	149
Lowest assessed	$15.91 per square foot
25th percentile	$24.08 per square foot
Median	$25.15 per square foot
75th percentile	$26.82 per square foot
Highest assessed	$33.09 per square foot
This home	$30.67 per square foot
Position	assessed above 147 of the 149 comparable properties, the 99th percentile



$15.91 per sq ft — 149 comparable properties by assessed value per square foot, one mark is one property — $33.09 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 149 comparables	$25.15
Building area of this home	2,641 sq ft
Median multiplied by building area	**$66,429**
Current total assessed value	$81,000
Difference, the reduction requested	**$14,571**

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 $14,571 in assessed value is worth roughly $3,091 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

149 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 149 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
09364050090000	6731 N ODELL AVE	2,793	1935	5	2	$58,900	$21.09
09364070020000	6753 N OCONTO AVE	2,756	1928	4	2	$61,354	$22.26
09363150240000	6538 N OLYMPIA AVE	2,729	1925	5	2	$62,412	$22.87
09363240310000	6448 N OXFORD AVE 1	2,752	1923	4	1	$63,000	$22.89
09362090170000	7036 N OLCOTT AVE	2,700	1921	4	3	$61,845	$22.91
09363070400000	7704 W NORTH SHORE AVE	2,822	1924	4	2	$65,001	$23.03
09364190070000	6636 N ONARGA AVE	2,806	1927	5	4	$66,000	$23.52
09362280010000	7259 W IBSEN ST	2,497	1930	3	2	$59,440	$23.80
09364040280000	6706 N ODELL AVE	2,629	1929	5	3	$62,606	$23.81
09364050150000	6711 N ODELL AVE	2,512	1931	4	2	$59,826	$23.82
09363220090000	6536 N OSHKOSH AVE	2,607	1925	5	3	$62,316	$23.90
09362200030000	7335 W LUNT AVE	2,459	1926	3	3	$59,136	$24.05
09364200190000	6527 N ONARGA AVE	2,700	1925	7	2	$65,000	$24.07
09362020240000	7122 N OSCEOLA AVE	2,782	1918	4	2	$67,001	$24.08
09364060010000	6757 N OCTAVIA AVE	2,525	1929	5	2	$61,243	$24.25
09362270100000	6829 N OSCEOLA AVE	2,712	1926	3	2	$66,000	$24.34
09362090080000	7023 N OLEANDER AVE	2,586	1921	4	2	$62,958	$24.35
09364040250000	6718 N ODELL AVE	2,562	1927	4	2	$62,377	$24.35
09362210250000	7220 W COYLE AVE	2,664	1923	4	2	$65,000	$24.40
09364130140000	6670 N OCTAVIA AVE	2,700	1926	5	2	$66,001	$24.44
09362270080000	6835 N OSCEOLA AVE	2,604	1925	4	2	$63,751	$24.48
09361030390000	7010 N OZARK AVE	2,631	1930	5	2	$64,937	$24.68
09362280020000	7255 W IBSEN ST	2,596	1929	4	3	$64,099	$24.69
09362140070000		2,790	1936	4	1	$69,000	$24.73
09361070210000		2,531	1929	4	4	$62,879	$24.84
09361070300000		2,733	1924	5	3	$68,328	$25.00
09363140350000		2,677	1922	5	1	$67,000	$25.03
09361070090000		2,703	1924	4	1	$68,000	$25.16
09362100100000		2,660	1921	5	2	$66,995	$25.19
09362140160000		2,560	1926	4	2	$64,724	$25.28
09364030120000		2,552	1919	4	2	$64,616	$25.32
09362280230000		2,614	1925	4	2	$67,000	$25.63
09361050990000		2,564	1927	4	3	$65,798	$25.66
09363120080000		2,452	1929	6	3	$62,937	$25.67
09362110260000		2,594	1929	4	3	$66,606	$25.68
09362250050000		2,824	1919	5	2	$72,709	$25.75
09362220220000		2,540	1939	5	2	$65,506	$25.79
09362260080000		2,526	1927	4	2	$65,245	$25.83
09363020160000		2,630	1922	4	3	$68,000	$25.86
09364030130000		2,580	1917	5	2	$66,785	$25.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
09363320010000		2,483	1924	4	3	$64,500	$25.98
09364030010000		2,595	1930	5	2	$68,000	$26.20
09364060120000		2,473	1924	5	2	$65,000	$26.28
09361052510000		2,810	1913	5	3	$74,000	$26.33
09361030150000		2,772	1931	5	3	$73,000	$26.33
09362100140000		2,712	1923	5	2	$72,000	$26.55
09361051000000		2,501	1924	5	4	$67,000	$26.79
09362170300000		2,610	1921	3	2	$70,001	$26.82
09362130490000		2,699	1928	4	3	$73,000	$27.05
09361070020000		2,523	1924	6	2	$69,001	$27.35
09362150010000		2,582	1924	4	2	$71,001	$27.50
09362160020000		2,746	1917	5	2	$76,000	$27.68
09364190190000		2,514	1931	4	2	$70,000	$27.84
09362020220000		2,464	1926	4	3	$70,001	$28.41
09362180100000		2,611	1931	5	2	$75,000	$28.72
09362120140000		2,540	1939	4	3	$73,000	$28.74
09362200120000		2,557	1929	4	1	$74,000	$28.94
09362170010000		2,500	1936	4	2	$74,213	$29.69
09364120160000		2,556	1925	5	4	$76,001	$29.73
09361100370000	**6831 N OTTAWA AVE**	**2,641**	**1924**	**4**	**4**	**$81,000**	**$30.67**
09362180050000		2,629	1915	5	3	$87,000	$33.09

Median of all 149 comparables: $25.15 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71362, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 149 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.

09364190240000	09361050270000	09363130090000	09363130130000	09362090110000
09363120010000	09364050090000	09363150090000	09363220080000	09364070020000
09362180140000	09363150240000	09363240310000	09362090170000	09363070400000
09361060080000	09361030360000	09362270310000	09363130350000	09362190190000
09364190070000	09362260100000	09363070110000	09364060090000	09361100050000
09364130250000	09362280010000	09364040280000	09364050150000	09363230250000
09363140180000	09363220090000	09362230160000	09364140100000	09362200030000
09364200190000	09362020240000	09364050290000	09362220070000	09362150050000
09364120150000	09364040010000	09364060010000	09363120100000	09364140020000
09362270100000	09362090080000	09364040250000	09361030330000	09362210250000
09364130140000	09364140170000	09362000350000	09362270080000	09362290130000
09361030340000	09363140240000	09361030390000	09364050100000	09362280020000
09362280030000	09362140070000	09362230090000	09361070210000	09361050880000
09362270160000	09362120150000	09364140030000	09364050210000	09361070300000
09363140350000	09362240030000	09362100240000	09362270170000	09362220160000
09361070090000	09363130040000	09362100100000	09361070200000	09361030050000
09362100120000	09361080040000	09362140160000	09364030120000	09362270060000
09364060300000	09362080310000	09362090240000	09362280230000	09361050990000
09363120080000	09362110260000	09362150060000	09362250050000	09364140270000
09362220220000	09362260080000	09363020160000	09364030130000	09363320010000
09363250310000	09364030010000	09362110240000	09364060120000	09361052510000
09361030150000	09362260140000	09362100140000	09361051790000	09362090230000
09361051000000	09362170300000	09362010090000	09362140040000	09362130490000
09364040210000	09362240220000	09362010160000	09363150040000	09361070020000
09362140140000	09362270440000	09362260220000	09362150010000	09361051610000
09362080130000	09362160020000	09364190190000	09361030410000	09361100070000
09362170100000	09364190110000	09362190080000	09362110250000	09362090090000
09362020220000	09361040010000	09362170030000	09361051880000	09362180100000
09362120140000	09361051030000	09362200120000	09362100010000	09362170010000
09364120160000	09361100020000	09363230550000	09362180050000	

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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