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	13153200240000
Property address	4049 N KENNETH AVE
Township	Jefferson (71)
Assessor neighborhood	71101
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$79,000

10.6% of the current assessed value.

COMPARABLES IMPLY

$70,630

Estimated tax effect about $1,775 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,370

SECTION 1

The argument in one paragraph

The Assessor values 49 other properties in assessor neighborhood 71101 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 $27.55 per square foot. This home is assessed at $30.81 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,564 square feet gives $70,630. 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	2,564 square feet
Land area	4,132 square feet
Year built	1921
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$79,000
Assessed value per square foot	$30.81

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	78
2	Building area within 15% of this home	71
3	Built within 15 years of this home	51
4	Same building type	49
5	Same construction quality grade	49

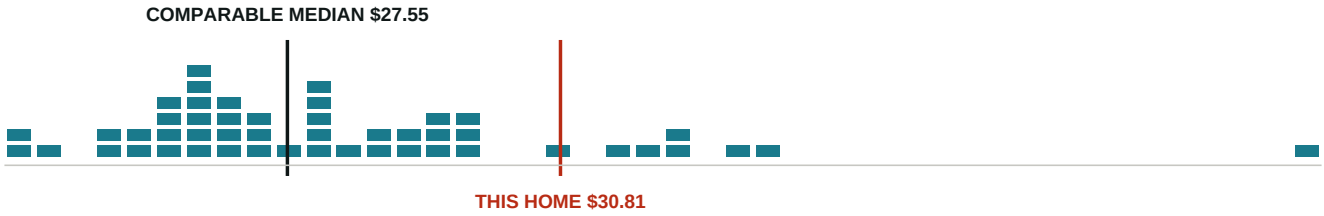
The comparable figure used is the median of all 49 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 49 properties 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	49
Lowest assessed	$24.16 per square foot
25th percentile	$26.50 per square foot
Median	$27.55 per square foot
75th percentile	$29.40 per square foot
Highest assessed	$39.91 per square foot
This home	$30.81 per square foot
Position	assessed above 42 of the 49 comparable properties, the 86th percentile



$24.16 per sq ft — 49 comparable properties by assessed value per square foot, one mark is one property — $39.91 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 49 comparables	$27.55
Building area of this home	2,564 sq ft
Median multiplied by building area	**$70,630**
Current total assessed value	$79,000
Difference, the reduction requested	**$8,370**

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 $8,370 in assessed value is worth roughly $1,775 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

All 49 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13164180130000	4111 N LAWLER AVE	2,644	1918	5	3	$63,889	$24.16
13162270340000	4932 W MONTROSE AVE	2,489	1910	6	2	$60,855	$24.45
13164230160000	4829 W WARNER AVE	2,408	1907	4	1	$59,606	$24.75
13164180010000	5017 W BERTEAU AVE	2,268	1910	5	2	$57,468	$25.34
13162290180000	4450 N LA CROSSE AVE	2,612	1915	4	3	$66,228	$25.36
13162090570000	5100 W WILSON AVE	2,558	1919	4	2	$66,001	$25.80
13162100150000	4627 N LECLAIRE AVE HSE	2,301	1917	4	3	$59,605	$25.90
13164170130000	4127 N LECLAIRE AVE	2,928	1910	4	2	$76,001	$25.96
13164240030000	4049 N LARAMIE AVE	2,498	1908	4	2	$65,001	$26.02
13164020090000	4901 W MONTROSE AVE	2,765	1911	4	2	$72,000	$26.04
13164160210000	4132 N LECLAIRE AVE HSE	2,494	1909	6	2	$65,141	$26.12
13164160250000	4116 N LECLAIRE AVE	2,582	1916	5	1	$68,001	$26.34
13162170030000	5051 W WILSON AVE	2,270	1918	5	2	$60,147	$26.50
13164170050000	5033 W BERTEAU AVE	2,479	1910	4	2	$65,737	$26.52
13164170140000	4123 N LECLAIRE AVE	2,450	1908	4	2	$65,049	$26.55
13164150250000	4116 N LEAMINGTON AVE 1	2,419	1915	4	3	$64,297	$26.58
13164000010000	5171 W MONTROSE AVE 1	2,661	1911	5	3	$70,907	$26.65
13162090280000	4676 N LECLAIRE AVE HSE	2,944	1925	3	3	$79,000	$26.83
13164210060000	4863 W BERTEAU AVE	2,608	1909	4	3	$70,029	$26.85
13164170190000	4105 N LECLAIRE AVE	2,500	1910	3	2	$67,289	$26.92
13164260150000	4044 N LAWLER AVE 206	2,574	1909	3	3	$69,480	$26.99
13164270010000	4055 N LAWLER AVE	2,536	1926	5	1	$68,622	$27.06
13164120290000	5038 W BERTEAU AVE	2,256	1909	3	1	$61,177	$27.12
13164200080000	4141 N DICKINSON AVE	2,524	1926	6	3	$68,621	$27.19
13164150170000	4148 N LEAMINGTON AVE	2,356	1910	4	2	$64,900	$27.55
13164160220000	4128 N LECLAIRE AVE	2,296	1910	3	2	$63,700	$27.74
13164160230000	4124 N LECLAIRE AVE	2,375	1915	4	1	$66,000	$27.79
13164100130000	4819 W CULLOM AVE HSE	2,482	1920	3	2	$69,001	$27.80
13153200130000	4123 N KENNETH AVE	2,301	1929	4	3	$64,003	$27.82
13161100280000	4654 N LARAMIE AVE	2,405	1912	3	2	$67,000	$27.86
13164160200000	4136 N LECLAIRE AVE	2,501	1906	4	2	$71,000	$28.39
13164210470000	4901 W BERTEAU AVE	2,378	1908	4	2	$67,967	$28.58
13164140480000	4848 W BERTEAU AVE	2,645	1934	5	2	$76,000	$28.73
13153110230000	4710 W BELLE PLAINE AVE	2,359	1914	4	2	$68,000	$28.83
13153190220000	4059 N KILBOURN AVE	2,520	1910	4	2	$73,017	$28.98
13153190520000	4114 N KENNETH AVE	2,307	1921	4	2	$67,500	$29.26
13162000150000	4711 N LARAMIE AVE	2,211	1914	4	1	$65,000	$29.40
13164210170000	4825 W BERTEAU AVE	2,337	1908	3	2	$69,001	$29.53
13164210150000	4833 W BERTEAU AVE	2,667	1908	4	3	$79,001	$29.62
13164100100000	4829 W CULLOM AVE	2,228	1921	4	2	$66,001	$29.62

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13153210110000	4057 N KOSTNER AVE	2,335	1911	5	2	$69,559	$29.79
13164040400000	5026 W CULLOM AVE	2,277	1908	4	2	$70,000	$30.74
13153200240000	**4049 N KENNETH AVE**	**2,564**	**1921**	**3**	**2**	**$79,000**	**$30.81**
13164100060000	4841 W CULLOM AVE	2,394	1923	6	3	$75,001	$31.33
13164050100000	5017 W PENSACOLA AVE	2,844	1913	6	3	$91,000	$32.00
13153180370000	4138 N KILBOURN AVE	2,210	1909	3	2	$71,001	$32.13
13153210150000	4041 N KOSTNER AVE	2,314	1910	4	2	$74,702	$32.28
13154190160000	4050 N KILDARE AVE HSE	2,764	1906	5	3	$91,000	$32.92
13161060250000	5228 W GIDDINGS ST	2,832	1915	5	4	$94,087	$33.22
13153200570000	4048 N KOSTNER AVE	2,656	1907	4	3	$106,001	$39.91

Median of all 49 comparables: $27.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71101, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 49 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.

13164180130000	13162270340000	13164230160000	13164180010000	13162290180000
13162090570000	13162100150000	13164170130000	13164240030000	13164020090000
13164160210000	13164160250000	13162170030000	13164170050000	13164170140000
13164150250000	13164000010000	13162090280000	13164210060000	13164170190000
13164260150000	13164270010000	13164120290000	13164200080000	13164150170000
13164160220000	13164160230000	13164100130000	13153200130000	13161100280000
13164160200000	13164210470000	13164140480000	13153110230000	13153190220000
13153190520000	13162000150000	13164210170000	13164210150000	13164100100000
13153210110000	13164040400000	13164100060000	13164050100000	13153180370000
13153210150000	13154190160000	13161060250000	13153200570000	

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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