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	13173030500000
Property address	4262 N MOODY AVE
Township	Jefferson (71)
Assessor neighborhood	71150
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$38,176

16.9% of the current assessed value.

COMPARABLES IMPLY

$31,743

Estimated tax effect about $1,364 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,433

SECTION 1

The argument in one paragraph

The Assessor values 77 other properties in assessor neighborhood 71150 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 $24.72 per square foot. This home is assessed at $29.73 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,284 square feet gives $31,743. 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	1,284 square feet
Land area	3,990 square feet
Year built	1923
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$38,176
Assessed value per square foot	$29.73

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	705
2	Building area within 15% of this home	217
3	Built within 15 years of this home	78
4	Same building type	77
5	Same construction quality grade	77

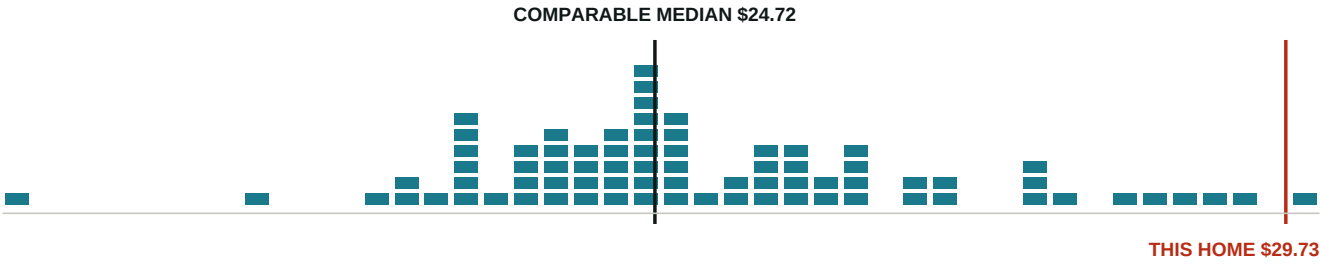
The comparable figure used is the median of all 77 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 77 properties 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	77
Lowest assessed	$19.54 per square foot
25th percentile	$23.90 per square foot
Median	$24.72 per square foot
75th percentile	$26.17 per square foot
Highest assessed	$30.00 per square foot
This home	$29.73 per square foot
Position	assessed above 76 of the 77 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 77 comparables	$24.72
Building area of this home	1,284 sq ft
Median multiplied by building area	**$31,743**
Current total assessed value	$38,176
Difference, the reduction requested	**$6,433**

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 $6,433 in assessed value is worth roughly $1,364 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

77 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 77 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
13193080280000	3544 N OAK PARK AVE	1,205	1923	3	1	$26,000	$21.58
13191320250000	3618 N NEWLAND AVE	1,288	1924	3	1	$29,353	$22.79
13211070180000	5207 W DAKIN ST HSE	1,176	1915	3	1	$27,000	$22.96
13212030250000	4822 W DAKIN ST	1,260	1911	3	1	$29,173	$23.15
13171071370000	6100 W EASTWOOD AVE HSE	1,250	1924	3	1	$29,000	$23.20
13202080210000	5946 W BERENICE AVE HSE	1,364	1912	3	1	$31,791	$23.31
13191070180000	3923 N NEW ENGLAND AVE	1,330	1918	3	1	$31,000	$23.31
13203270020000	6045 W SCHOOL ST	1,158	1917	2	1	$27,260	$23.54
13191110280000	3840 N NORDICA AVE	1,314	1916	4	1	$31,003	$23.59
13194140080000	3423 N NATCHEZ AVE HSE	1,353	1916	3	1	$32,000	$23.65
13211070160000	5215 W DAKIN ST	1,176	1914	3	1	$28,062	$23.86
13191290220000	3614 N NORDICA AVE	1,344	1930	3	1	$32,124	$23.90
13202110250000	5618 W BERENICE AVE	1,356	1911	3	2	$32,427	$23.91
13202040280000	5926 W BYRON ST	1,408	1917	4	2	$33,851	$24.04
13202080040000	5949 W BYRON ST	1,320	1909	3	1	$31,837	$24.12
13202040260000	5934 W BYRON ST	1,408	1919	3	1	$34,001	$24.15
13203220150000	6119 W HENDERSON ST	1,200	1920	2	1	$29,001	$24.17
13202090280000	5826 W BERENICE AVE	1,364	1908	3	1	$33,001	$24.19
13212080210000	5150 W BERENICE AVE	1,392	1915	4	1	$34,000	$24.43
13171070440000	4712 N AUSTIN AVE	1,307	1918	4	2	$32,000	$24.48
13204050050000	5837 W EDDY ST	1,346	1923	3	1	$33,000	$24.52
13191290200000	3622 N NORDICA AVE	1,344	1930	3	1	$33,000	$24.55
13203040070000	6337 W EDDY ST	1,301	1923	3	1	$32,000	$24.60
13173010240000	6312 W BERTEAU AVE HSE	1,340	1925	3	1	$33,000	$24.63
13202110240000	5622 W BERENICE AVE	1,380	1911	3	1	$34,001	$24.64
13211070170000	5211 W DAKIN ST	1,176	1913	3	1	$29,000	$24.66
13211070190000	5205 W DAKIN ST	1,254	1913	3	1	$31,000	$24.72
13191020540000	3911 N NOTTINGHAM AVE	1,254	1920	4	1	$31,001	$24.72
13201120060000	6043 W BERENICE AVE	1,375	1919	3	2	$34,000	$24.73
13171010700000	6241 W GUNNISON AVE	1,328	1920	3	2	$33,000	$24.85
13211070130000	5223 W DAKIN ST	1,368	1912	3	1	$34,000	$24.85
13201090380000	6318 W GRACE ST	1,283	1920	3	1	$32,000	$24.94
13202040270000	5930 W BYRON ST	1,408	1918	4	1	$35,160	$24.97
13191290210000	3618 N NORDICA AVE	1,352	1929	3	1	$34,000	$25.15
13212000210000	5150 W DAKIN ST	1,344	1908	3	1	$34,001	$25.30
13211050140000	5417 W DAKIN ST	1,192	1921	3	1	$30,218	$25.35
13202090330000	5808 W BERENICE AVE	1,364	1912	3	2	$34,805	$25.52
13202090370000	5806 W BERENICE AVE	1,364	1908	3	1	$34,861	$25.56
13191200140000	3709 N NOTTINGHAM AVE	1,406	1920	3	1	$36,000	$25.60
13202130350000	5808 W GRACE ST	1,364	1913	3	1	$34,965	$25.63

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13204020120000	5719 W ADDISON ST 1	1,266	1924	4	3	$32,600	$25.75
13202000210000	5950 W DAKIN ST	1,320	1915	3	1	$34,000	$25.76
13202080020000	5955 W BYRON ST	1,320	1911	3	1	$34,001	$25.76
13202090320000	5812 W BERENICE AVE	1,320	1908	3	1	$34,001	$25.76
13212030240000	4824 W DAKIN ST	1,260	1911	3	1	$33,001	$26.19
13202080280000	5922 W BERENICE AVE	1,252	1915	3	1	$33,000	$26.36
13211070140000		1,176	1913	3	1	$31,000	$26.36
13211070120000		1,176	1915	3	1	$31,000	$26.36
13211070150000		1,176	1916	3	1	$31,000	$26.36
13191050400000		1,226	1908	4	2	$33,000	$26.92
13191320260000		1,180	1924	3	1	$32,000	$27.12
13211260240000		1,303	1922	3	2	$36,000	$27.63
13171170370000		1,408	1919	3	2	$39,000	$27.70
13211070030000		1,188	1912	3	2	$33,000	$27.78
13202130340000		1,320	1912	3	2	$37,000	$28.03
13202110140000		1,340	1911	3	1	$38,000	$28.36
13201170120000		1,368	1913	3	2	$39,165	$28.63
13191020360000		1,267	1916	3	2	$37,000	$29.20
13173100900000		1,259	1913	3	1	$37,000	$29.39
13173030500000	**4262 N MOODY AVE**	**1,284**	**1923**	**4**	**3**	**$38,176**	**$29.73**
13202160260000		1,200	1923	4	1	$36,000	$30.00

Median of all 77 comparables: $24.72 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 77 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.

13191140060000	13193080280000	13202030270000	13191320250000	13171150100000
13211070180000	13204010150000	13212030250000	13171071370000	13204180140000
13202080210000	13191070180000	13203270020000	13191110280000	13194030190000
13194140080000	13173030240000	13212200060000	13211070160000	13191290220000
13202110250000	13202040280000	13202080040000	13202040260000	13203220150000
13202090280000	13212080210000	13191260160000	13203050140000	13171070440000
13204050050000	13171110430000	13191290200000	13203040070000	13173010240000
13202110240000	13211070170000	13211070190000	13191020540000	13201120060000
13171010700000	13211070130000	13201090380000	13202040270000	13191160170000
13202110180000	13191290210000	13212000210000	13211050140000	13202090330000
13202090370000	13191200140000	13202130350000	13204020120000	13202000210000
13202080020000	13202090320000	13202200210000	13212030240000	13202080280000
13211070140000	13211070120000	13211070150000	13202140100000	13202310130000
13191050400000	13191320260000	13211260240000	13171170370000	13211070030000
13202130340000	13202110140000	13201170120000	13203260190000	13191020360000
13173100900000	13202160260000			

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.