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	13221120380000
Property address	4704 W WARWICK AVE
Township	Jefferson (71)
Assessor neighborhood	71120
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$32,000	**$26,839**	**$5,161**

16.1% of the current assessed value.
Estimated tax effect about $1,095 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 471 other properties in assessor neighborhood 71120 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 $26.68 per square foot. This home is assessed at $31.81 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,006 square feet gives $26,839. 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	1,006 square feet
Land area	3,150 square feet
Year built	1915
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$31.81

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	1,289
2	Building area within 15% of this home	612
3	Built within 15 years of this home	502
4	Same building type	471
5	Same construction quality grade	471

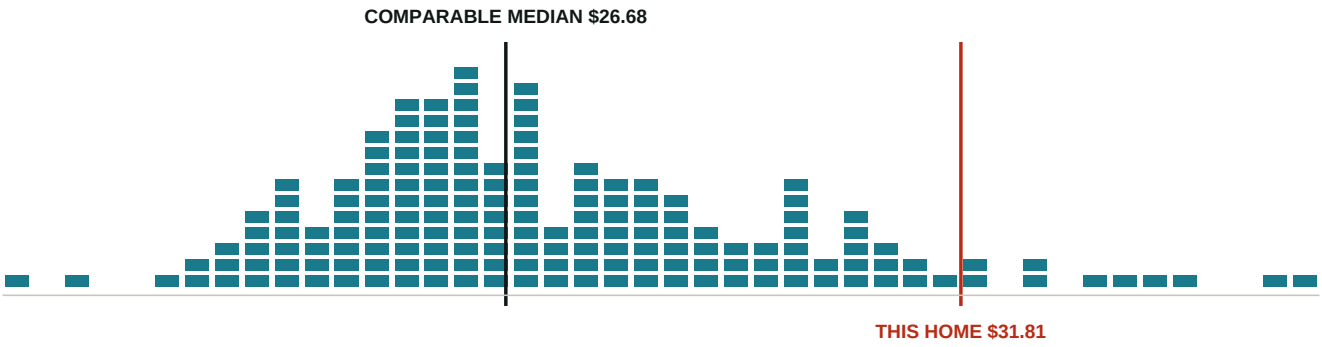
The comparable figure used is the median of all 471 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 471 properties 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	471
Lowest assessed	$21.00 per square foot
25th percentile	$25.51 per square foot
Median	$26.68 per square foot
75th percentile	$28.35 per square foot
Highest assessed	$35.85 per square foot
This home	$31.81 per square foot
Position	assessed above 453 of the 471 comparable properties, the 96th percentile



$21.00 per sq ft — 471 comparable properties by assessed value per square foot, one mark is 3 properties — $35.85 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 471 comparables	$26.68
Building area of this home	1,006 sq ft
Median multiplied by building area	**$26,839**
Current total assessed value	$32,000
Difference, the reduction requested	**$5,161**

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 $5,161 in assessed value is worth roughly $1,095 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

471 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 471 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
13274130050000	4245 W WRIGHTWOOD AVE	1,012	1911	3	1	$22,000	$21.74
13272000290000	3112 N LOWELL AVE	1,011	1927	2	1	$24,000	$23.74
13271230310000	2818 N KILPATRICK AVE	1,008	1923	2	1	$23,972	$23.78
13272000300000	3110 N LOWELL AVE	1,011	1928	2	1	$24,176	$23.91
13273090010000	4651 W SCHUBERT AVE	1,014	1922	3	1	$25,000	$24.65
13272170360000	2900 N KILDARE AVE	1,013	1926	2	1	$25,000	$24.68
13272000270000		1,011	1927	2	1	$25,000	$24.73
13272000250000		1,011	1927	2	1	$25,000	$24.73
13272000330000		1,011	1927	2	1	$25,000	$24.73
13272000280000		1,011	1927	2	1	$25,000	$24.73
13272000260000		1,011	1927	3	1	$25,000	$24.73
13272000240000		1,011	1927	2	1	$25,001	$24.73
13271230320000		1,008	1926	2	1	$24,980	$24.78
13272080020000		1,012	1926	2	1	$25,097	$24.80
13223100190000		1,000	1908	2	1	$25,000	$25.00
13272220070000		1,008	1920	2	1	$25,606	$25.40
13273260170000		1,012	1916	2	1	$26,000	$25.69
13273140070000		1,012	1913	2	1	$26,000	$25.69
13273260080000		1,012	1918	2	1	$26,000	$25.69
13272080170000		1,012	1926	2	1	$26,001	$25.69
13272240090000		1,008	1923	2	1	$26,000	$25.79
13271230290000		1,008	1923	2	1	$26,000	$25.79
13271230330000		1,008	1923	2	1	$26,000	$25.79
13221210100000		1,000	1921	3	1	$26,278	$26.28
13272060290000		1,008	1926	4	2	$26,594	$26.38
13271140380000		1,014	1926	2	1	$27,000	$26.63
13272080040000		1,012	1926	2	1	$27,000	$26.68
13273140030000		1,012	1913	2	1	$27,000	$26.68
13273260140000		1,012	1918	2	1	$27,000	$26.68
13273260050000		1,012	1918	2	1	$27,000	$26.68
13272080050000		1,012	1926	3	1	$27,001	$26.68
13271020210000		1,011	1922	2	1	$27,000	$26.71
13272080290000		1,008	1927	3	1	$27,000	$26.79
13271120070000		1,008	1926	2	1	$27,000	$26.79
13271130340000		1,008	1926	2	1	$27,000	$26.79
13271130140000		1,008	1926	2	1	$27,000	$26.79
13271060150000		1,008	1926	2	1	$27,000	$26.79
13272240030000		1,007	1930	2	1	$27,000	$26.81
13271100380000		1,006	1924	2	1	$27,000	$26.84
13272160040000		1,006	1926	3	1	$27,001	$26.84

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13272250170000		1,006	1925	2	1	$27,734	$27.57
13273140040000		1,012	1913	2	1	$29,000	$28.66
13273100140000		1,011	1924	2	1	$29,000	$28.68
13271120080000		1,008	1926	2	1	$29,000	$28.77
13273120140000		1,002	1923	2	1	$29,000	$28.94
13271200140000		1,002	1925	2	1	$29,000	$28.94
13272060270000		1,008	1923	2	2	$30,001	$29.76
13223010160000		1,013	1920	3	1	$31,000	$30.60
13221140200000		1,010	1922	2	1	$31,000	$30.69
13274120020000		1,009	1913	2	1	$31,000	$30.72
13274120010000		1,008	1913	4	2	$31,000	$30.75
13223220010000		1,006	1919	2	1	$31,000	$30.82
13271050280000		1,002	1925	4	1	$31,000	$30.94
13221120380000	**4704 W WARWICK AVE**	**1,006**	**1915**	**2**	**2**	**$32,000**	**$31.81**
13273140060000		1,012	1913	2	1	$32,275	$31.89
13274190130000		1,003	1923	3	2	$32,000	$31.90
13272230170000		1,002	1925	2	1	$32,000	$31.94
13223010110000		1,000	1909	2	1	$32,000	$32.00
13221230170000		1,012	1915	2	1	$33,001	$32.61
13272220060000		1,008	1918	5	2	$33,000	$32.74
13223090090000		1,008	1918	3	2	$33,001	$32.74

Median of all 471 comparables: $26.68 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71120, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 471 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.

13273050170000	13274130050000	13273130210000	13273120190000	13271220400000
13271230130000	13271170190000	13271090290000	13272000150000	13271010130000
13273100160000	13273220190000	13271160190000	13273130240000	13272000290000
13271230310000	13272000140000	13272000220000	13272000200000	13271170200000
13273230330000	13273120130000	13272000300000	13273100040000	13273060280000
13271090170000	13273000110000	13272080190000	13274010060000	13273240030000
13271230180000	13272090010000	13271260150000	13271220270000	13271170180000
13271220340000	13271220380000	13271220370000	13273020280000	13273100240000
13273020300000	13273000350000	13271270280000	13273040260000	13273020250000
13273090150000	13273220380000	13273120330000	13271230030000	13271120300000
13271050260000	13273220120000	13272080220000	13271170160000	13273270130000
13273130200000	13273090010000	13272170360000	13271050140000	13272080200000
13272000270000	13272000250000	13272000330000	13272000280000	13272000260000
13272000240000	13271020380000	13271230230000	13272000210000	13271230210000
13271230220000	13271230320000	13272080020000	13271130370000	13273000320000
13271230060000	13272000180000	13273090190000	13223100190000	13272260130000
13271020130000	13273000220000	13272080300000	13271170170000	13271220300000
13271220430000	13271220440000	13271020270000	13271120330000	13273160240000
13271120250000	13272060130000	13272120030000	13271230250000	13273090220000
13272260050000	13271010310000	13273160270000	13271100410000	13272000160000
13271180050000	13272120080000	13272140420000	13271270040000	13272080090000
13271210320000	13271210330000	13273040280000	13273120300000	13272250050000
13272220070000	13271190100000	13271260260000	13271020170000	13271180060000
13271020200000	13271020180000	13272080310000	13271200250000	13271090350000
13273180240000	13271020190000	13271020220000	13273240050000	13271050400000
13271170150000	13271160390000	13273180100000	13272090070000	13273260170000
13273140070000	13273260080000	13272080170000	13271070250000	13271210260000
13271130090000	13271020160000	13273060270000	13273000210000	13271120290000
13271120040000	13272000190000	13271200110000	13273030300000	13271190330000
13272080350000	13272240090000	13271230290000	13271230330000	13271130230000
13271210270000	13271230050000	13271230020000	13271230080000	13271140130000
13271160180000	13273000240000	13271060290000	13271100370000	13273130120000
13272230210000	13271120130000	13272240190000	13272250270000	13273200110000
13273200120000	13273000130000	13271150260000	13273060240000	13273100230000
13273130110000	13273130080000	13273000290000	13273000250000	13272100010000
13272040240000	13271220280000	13221120100000	13273020260000	13272080160000
13273020230000	13272200290000	13273120260000	13271130170000	13271060120000
13271050350000	13272120210000	13271200030000	13272120020000	13273000280000
13271170130000	13271070190000	13273160080000	13272080280000	13271130080000
13271060260000	13271130290000	13271070180000	13273220090000	13271120320000
13221210100000	13273100120000	13273100090000	13271100360000	13223180290000
13271050390000	13272160030000	13273120110000	13272100310000	13271140310000
13272100260000	13273210170000	13271020310000	13272100240000	13273030280000
13272100250000	13273210180000	13273000080000	13272060290000	13271160380000
13273130190000	13273120320000	13271060330000	13271060360000	13271060130000

13271060250000 13221210140000 13273180280000 13273000170000 13271120270000
13271120100000 13271140380000 13271140390000 13271190280000 13272000170000
13273090300000 13272080040000 13273140030000 13273260140000 13273260050000
13272080050000 13272260060000 13271020210000 13271190350000 13271060400000
13273000270000 13272080290000 13271120070000 13271130340000 13271130140000
13271060150000 13272040390000 13272240030000 13223110180000 13272100060000
13273140220000 13271100380000 13272160040000 13273090250000 13273190130000
13273090240000 13272260140000 13273190070000 13274000310000 13273040370000
13273090280000 13273130050000 13273130140000 13271020140000 13272120090000
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13271060200000 13271200100000 13271110190000 13272260040000 13271110200000
13271270240000 13272170220000 13223180030000 13272240230000 13271180040000
13271190260000 13272200330000 13272140300000 13271260220000 13273060150000
13272210240000 13271140070000 13271200270000 13271260200000 13272240210000
13272140020000 13273240090000 13271130260000 13271210050000 13273100030000
13272240250000 13271060100000 13273000310000 13271120210000 13271260020000
13273130090000 13273090180000 13272250170000 13271120160000 13271140230000
13271060310000 13272220110000 13272040320000 13271200340000 13223010200000
13271070320000 13271140260000 13271120240000 13272150130000 13271050160000
13271120280000 13271060410000 13272230180000 13271190240000 13221120320000
13272120370000 13271150250000 13272120460000 13274120030000 13273140350000
13271040210000 13272040300000 13271200220000 13271060240000 13273090060000
13223090160000 13271260140000 13271060270000 13271130300000 13271130310000
13223180070000 13272240130000 13271050150000 13271210100000 13273250110000
13221060130000 13221120270000 13273120160000 13272100300000 13272100330000
13223020080000 13272040250000 13271100420000 13271130110000 13271070370000
13273100020000 13271210060000 13223080160000 13223170190000 13272140320000
13271050120000 13271140370000 13271050320000 13271140150000 13273060320000
13271140160000 13272040380000 13273140040000 13273100140000 13273120080000
13223220130000 13271270060000 13272100030000 13271120080000 13272100320000
13223160330000 13223180010000 13273120140000 13271200140000 13223130080000
13271140170000 13272230230000 13273090070000 13271070200000 13221230300000
13271060340000 13223010030000 13223010150000 13272090060000 13271210300000
13271270300000 13271010320000 13273040360000 13271200130000 13271270080000
13272230260000 13223180050000 13272060270000 13273130220000 13223130100000
13272120100000 13274130080000 13221080200000 13271140280000 13223130300000
13223080180000 13272120060000 13272200300000 13221210300000 13271210220000
13271070140000 13223220180000 13223180060000 13271210280000 13273030260000
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13271060390000 13271050330000 13271130100000 13274190140000 13272240020000
13271210110000 13271060350000 13223010160000 13272230270000 13221140200000
13272230190000 13223160340000 13223130090000 13274120020000 13272040270000
13274120010000 13272230220000 13271210130000 13223130010000 13223220010000
13271050280000 13272200050000 13271270290000 13221130210000 13223180040000
13221210380000 13223010020000 13273270150000 13271230120000 13273060130000
13223120170000 13272200320000 13272120300000 13271140270000 13273140060000
13274190130000 13272230170000 13223010110000 13272140330000 13221230170000
13223120230000 13272220060000 13223090090000 13221140190000 13271100320000
13223010040000 13271020300000 13272220320000 13271260230000 13223010130000
13271070110000

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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