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	13222110140000
Property address	3846 N KEDVALE AVE
Township	Jefferson (71)
Assessor neighborhood	71074
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$158,000

37.6% of the current assessed value.

COMPARABLES IMPLY

$98,541

REDUCTION REQUESTED

$59,459

Estimated tax effect about $12,611 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 63 other properties in assessor neighborhood 71074 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 $30.69 per square foot. This home is assessed at $49.21 per square foot, which is 60% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,211 square feet gives $98,541. 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	3,211 square feet
Land area	8,700 square feet
Year built	1908
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	13
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$158,000
Assessed value per square foot	$49.21

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	218
2	Building area within 15% of this home	82
3	Built within 15 years of this home	65
4	Same building type	64
5	Same construction quality grade	63

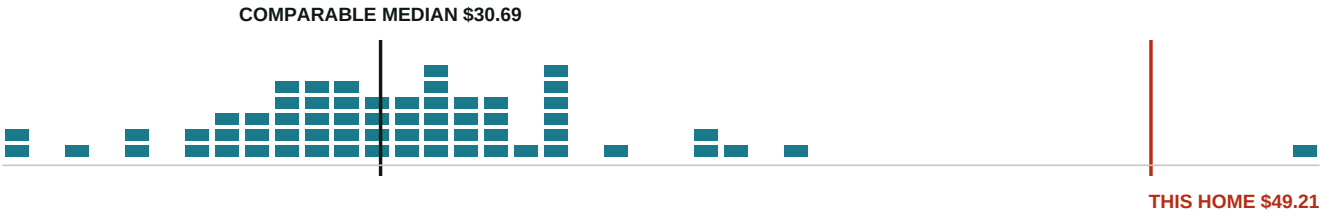
The comparable figure used is the median of all 63 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 63 properties 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	63
Lowest assessed	$21.60 per square foot
25th percentile	$28.43 per square foot
Median	$30.69 per square foot
75th percentile	$33.41 per square foot
Highest assessed	$53.26 per square foot
This home	$49.21 per square foot
Position	assessed above 62 of the 63 comparable properties, the 98th percentile



$21.60 per sq ft — 63 comparable properties by assessed value per square foot, one mark is one property — $53.26 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 63 comparables	$30.69
Building area of this home	3,211 sq ft
Median multiplied by building area	**$98,541**
Current total assessed value	$158,000
Difference, the reduction requested	**$59,459**

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 $59,459 in assessed value is worth roughly $12,611 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

63 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 63 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
13221200100000	3735 N KOSTNER AVE 1	2,758	1902	5	2	$59,572	$21.60
13153040330000	4303 N KOSTNER AVE	2,843	1893	3	2	$62,001	$21.81
13221030260000	3928 N KENNETH AVE	3,186	1903	7	5	$73,500	$23.07
13154080030000	4251 N KILDARE AVE	3,169	1913	4	2	$77,600	$24.49
13221190130000	3734 N KOSTNER AVE	3,508	1915	7	4	$88,001	$25.09
13154070080000	4223 N LOWELL AVE	3,665	1917	5	3	$95,858	$26.15
13153040150000	4356 N LOWELL AVE	3,145	1894	5	4	$83,746	$26.63
13154160310000	4156 W BELLE PLAINE AVE	3,256	1903	6	3	$88,000	$27.03
13222000300000	3930 N KILDARE AVE	3,040	1893	4	2	$82,648	$27.19
13222150300000	3704 N TRIPP AVE	2,998	1921	4	2	$81,710	$27.25
13154030080000	4323 N KEELER AVE	2,934	1893	4	1	$80,355	$27.39
13231260180000	3648 N AVERS AVE	2,967	1912	5	3	$82,515	$27.81
13154010200000	4342 N TRIPP AVE	3,219	1901	3	2	$90,000	$27.96
13222190180000	4025 W WARWICK AVE	2,890	1912	4	3	$81,229	$28.11
13231250270000	3601 N HARDING AVE	3,096	1921	5	2	$87,820	$28.37
13154080240000	4232 N TRIPP AVE	2,965	1893	4	2	$84,506	$28.50
13154010100000	4329 N KILDARE AVE	3,410	1908	6	3	$97,578	$28.62
13231260070000	3633 N SPRINGFIELD AVE	3,084	1910	5	3	$89,358	$28.97
13222190020000	3723 N KEDVALE AVE	3,360	1913	6	2	$97,500	$29.02
13154020220000	4328 N KEELER AVE	3,583	1912	5	3	$104,000	$29.03
13222160250000	3724 N KEELER AVE	3,337	1923	5	4	$97,089	$29.09
13154160270000	4151 N KEELER AVE MAIN	2,800	1923	4	3	$82,000	$29.29
13222000140000	3909 N LOWELL AVE	3,617	1898	5	3	$107,107	$29.61
13222020130000	3913 N TRIPP AVE	3,508	1903	3	1	$104,000	$29.65
13154030070000	4327 N KEELER AVE	2,796	1900	7	3	$83,145	$29.74
13154090070000	4256 N KEELER AVE	3,269	1906	5	4	$97,501	$29.83
13222180010000	3759 N KEDVALE AVE	2,948	1922	5	2	$89,036	$30.20
13231260370000	3656 N AVERS AVE	3,275	1915	5	2	$100,000	$30.53
13222180280000	4030 W WARWICK AVE	3,233	1923	6	1	$99,210	$30.69
13231250010000	3655 N HARDING AVE	3,617	1913	6	2	$111,000	$30.69
13222090180000	3840 N TRIPP AVE	3,626	1921	4	3	$112,300	$30.97
13231240190000	3628 N HARDING AVE	2,816	1912	4	2	$88,001	$31.25
13222210240000	3642 N KEELER AVE	2,804	1921	4	3	$87,679	$31.27
13222090110000	3817 N KILDARE AVE	3,654	1912	4	2	$115,364	$31.57
13231240130000	3658 N HARDING AVE	2,996	1917	5	3	$95,000	$31.71
13221200060000	3749 N KOSTNER AVE	3,048	1910	7	3	$97,444	$31.97
13222170030000	3749 N KEELER AVE	3,150	1908	4	2	$101,090	$32.09
13222220020000	3653 N KEELER AVE	2,934	1915	5	2	$94,383	$32.17
13222100220000	3824 N KEELER AVE	2,836	1893	4	3	$91,409	$32.23
13222140010000	3757 N LOWELL AVE	3,253	1922	5	2	$104,951	$32.26

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13222110170000	3832 N KEDVALE AVE	3,255	1893	4	2	$106,919	$32.85
13222170120000	3709 N KEELER AVE	3,636	1901	5	3	$120,001	$33.00
13221200080000	3743 N KOSTNER AVE	2,969	1903	4	2	$98,000	$33.01
13221040120000	3915 N KENNETH AVE	2,782	1907	4	2	$92,609	$33.29
13222180300000	4020 W WARWICK AVE	3,191	1913	5	1	$107,001	$33.53
13222020230000	3926 N KEELER AVE	2,906	1893	5	2	$97,563	$33.57
13222170220000	3738 N KEDVALE AVE	3,678	1915	4	2	$124,407	$33.82
13222080240000	3808 N KILDARE AVE	2,766	1921	4	2	$94,935	$34.32
13221100050000	3847 N KENNETH AVE	3,612	1904	7	4	$125,734	$34.81
13222000240000	3922 N KILDARE AVE	2,898	1912	4	3	$100,890	$34.81
13222150310000	3700 N TRIPP AVE	3,359	1922	4	4	$117,000	$34.83
13222090050000	3839 N KILDARE AVE	3,077	1900	5	3	$107,488	$34.93
13222150290000	3708 N TRIPP AVE	2,825	1921	4	2	$99,000	$35.04
13222190060000	4072 W WAVELAND AVE 2	3,066	1922	5	2	$108,000	$35.23
13222140040000	3747 N LOWELL AVE HSE	2,933	1908	5	3	$107,000	$36.48
13222080260000	3855 N LOWELL AVE	2,906	1923	5	2	$112,000	$38.54
13222160240000	3726 N KEELER AVE	3,066	1920	4	4	$118,186	$38.55
13222170090000		3,150	1915	4	3	$123,000	$39.05
13221100190000		2,969	1906	5	3	$120,000	$40.42
13222110140000	**3846 N KEDVALE AVE**	**3,211**	**1908**	**4**	**3**	**$158,000**	**$49.21**
13221200230000		3,192	1910	4	3	$170,000	$53.26

Median of all 63 comparables: $30.69 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71074, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 63 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.

13221200100000	13153040330000	13221030260000	13154080030000	13221190130000
13154070080000	13153040150000	13154160310000	13222000300000	13222150300000
13154030080000	13231260180000	13154010200000	13222190180000	13154060020000
13231250270000	13154080240000	13154010100000	13231260070000	13222190020000
13154020220000	13222160250000	13154160270000	13222000140000	13222020130000
13154030070000	13154090070000	13222180010000	13231260370000	13222210090000
13222180280000	13231250010000	13222090180000	13231240190000	13222210240000
13222090110000	13231240130000	13221200060000	13222170030000	13222220020000
13222100220000	13222140010000	13222110170000	13231250190000	13222170120000
13221200080000	13221040120000	13222180300000	13222020230000	13222170220000
13222080240000	13221100050000	13222000240000	13222150310000	13222090050000
13222150290000	13222190060000	13222140040000	13222080260000	13222160240000
13222170090000	13221100190000	13221200230000		

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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