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	13351100020000
Property address	2255 N AVERS AVE 2ND
Township	Jefferson (71)
Assessor neighborhood	71180
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$58,000

21.0% of the current assessed value.
Estimated tax effect about $2,589 a year at a 7% composite rate.

COMPARABLES IMPLY

$45,795

REDUCTION REQUESTED

$12,205

SECTION 1

The argument in one paragraph

The Assessor values 100 other properties in assessor neighborhood 71180 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 $23.80 per square foot. This home is assessed at $30.15 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,924 square feet gives $45,795. 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	1,924 square feet
Land area	3,750 square feet
Year built	1909
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$58,000
Assessed value per square foot	$30.15

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	318
2	Building area within 15% of this home	133
3	Built within 15 years of this home	100
4	Same building type	100
5	Same construction quality grade	100

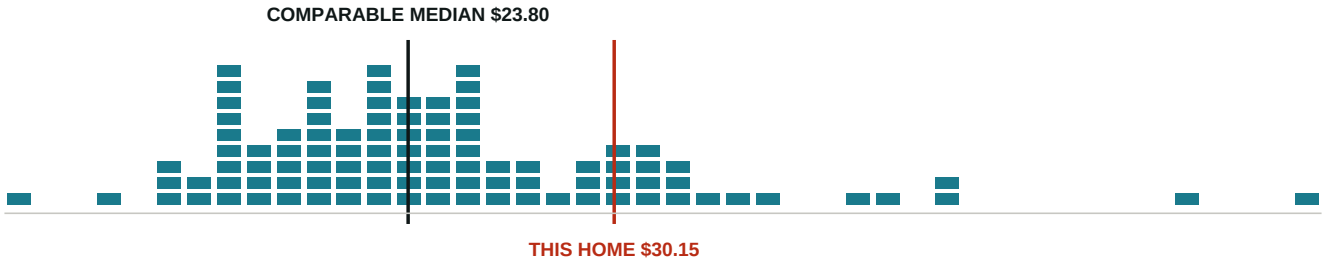
The comparable figure used is the median of all 100 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 100 properties 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	100
Lowest assessed	$11.37 per square foot
25th percentile	$20.54 per square foot
Median	$23.80 per square foot
75th percentile	$27.26 per square foot
Highest assessed	$51.92 per square foot
This home	$30.15 per square foot
Position	assessed above 81 of the 100 comparable properties, the 81st percentile



$11.37 per sq ft — 100 comparable properties by assessed value per square foot, one mark is one property — $51.92 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 100 comparables	$23.80
Building area of this home	1,924 sq ft
Median multiplied by building area	**$45,795**
Current total assessed value	$58,000
Difference, the reduction requested	**$12,205**

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 $12,205 in assessed value is worth roughly $2,589 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

100 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 100 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
13342150190000	2209 N KARLOV AVE	2,088	1911	4	2	$34,159	$16.36
13353260570000	3723 W CONCORD PL	1,816	1903	4	2	$30,215	$16.64
13341140370000	2208 N KOSTNER AVE	1,962	1914	4	2	$33,000	$16.82
13341150330000	2146 N KILPATRICK AVE	1,841	1914	4	2	$32,364	$17.58
13341150150000	4731 W PALMER ST	1,848	1903	4	1	$33,000	$17.86
13341140380000	2206 N KOSTNER AVE	1,962	1914	5	2	$35,182	$17.93
13342100180000	2207 N LOWELL AVE	1,877	1908	5	2	$34,000	$18.11
13342010270000	2334 N KILDARE AVE	1,854	1911	3	2	$34,000	$18.34
13342120390000	2218 N KEELER AVE 1	1,950	1900	2	2	$36,588	$18.76
13353250230000	1644 N HAMLIN AVE	2,016	1903	4	2	$39,000	$19.35
13342220200000	2115 N KEDVALE AVE	1,856	1910	3	1	$37,000	$19.94
13341290150000	2021 N KENNETH AVE	1,998	1905	4	4	$40,016	$20.03
13342310100000	2035 N KARLOV AVE	1,928	1906	4	2	$39,001	$20.23
13353040150000	1929 N RIDGEWAY AVE	2,024	1896	5	2	$42,000	$20.75
13341230330000	4718 W MCLEAN AVE HSE	1,960	1906	4	3	$41,000	$20.92
13353260210000	1646 N LAWNDALE AVE 1ST	1,816	1903	4	1	$38,000	$20.93
13342060070000	2343 N KARLOV AVE 2	1,948	1910	5	2	$41,000	$21.05
13353230080000	1633 N HARDING AVE	1,838	1903	4	2	$39,001	$21.22
13353230120000	1621 N HARDING AVE 1	1,960	1907	5	2	$43,001	$21.94
13351190410000	3718 W SHAKESPEARE AVE	2,058	1900	4	1	$46,000	$22.35
13353240230000	1646 N AVERS AVE	2,080	1905	3	2	$47,001	$22.60
13342130350000	2224 N KEDVALE AVE	1,804	1913	4	2	$41,000	$22.73
13351190370000	3728 W SHAKESPEARE AVE	1,898	1902	3	2	$43,357	$22.84
13351210450000	3702 W DICKENS AVE	1,924	1899	4	2	$44,000	$22.87
13351210110000	3731 W SHAKESPEARE AVE	2,062	1908	4	2	$48,000	$23.28
13354180030000	1651 N CENTRAL PARK AVE	2,032	1898	4	3	$48,001	$23.62
13353200240000	1746 N MONTICELLO AVE HS	1,870	1903	3	1	$45,000	$24.06
13353280180000	1650 N CENTRAL PARK AVE	1,988	1897	3	3	$48,095	$24.19
13351190470000	2138 N LAWNDALE AVE	1,898	1900	4	2	$46,001	$24.24
13351050320000	2308 N LAWNDALE AVE	2,056	1906	4	1	$50,000	$24.32
13353200310000	1728 N MONTICELLO AVE	1,827	1894	4	2	$45,000	$24.63
13353060270000	1928 N CENTRAL PARK AVE	1,980	1904	4	2	$49,000	$24.75
13351140150000		1,800	1902	3	1	$45,000	$25.00
13351240320000		1,784	1908	4	2	$45,001	$25.22
13342000290000		1,902	1913	5	2	$48,000	$25.24
13351070340000		1,781	1904	3	1	$45,000	$25.27
13354110080000		1,813	1903	4	2	$46,001	$25.37
13342290050000		1,770	1898	3	1	$45,000	$25.42
13351190380000		1,886	1900	4	2	$49,000	$25.98
13351140040000		1,764	1894	4	1	$46,000	$26.08

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13354080070000		2,061	1898	3	3	$53,790	$26.10
13352270180000		2,023	1901	3	3	$54,967	$27.17
13352270210000		1,936	1905	3	2	$57,000	$29.44
13351120050000		1,792	1905	3	2	$53,000	$29.58
13353270270000		1,941	1898	4	2	$58,001	$29.88
13351100020000	**2255 N AVERS AVE 2ND**	**1,924**	**1909**	**4**	**3**	**$58,000**	**$30.15**
13352070150000		1,928	1905	4	2	$58,283	$30.23
13352040030000		1,852	1903	3	2	$56,000	$30.24
13352240190000		1,794	1895	3	2	$54,346	$30.29
13351190430000		1,918	1900	4	3	$59,000	$30.76
13352070370000		1,996	1904	4	2	$62,215	$31.17
13352070330000		1,926	1901	4	2	$60,668	$31.50
13352070340000		1,818	1907	4	1	$57,924	$31.86
13342140260000		1,838	1916	4	4	$59,000	$32.10
13353260260000		1,884	1901	3	2	$63,000	$33.44
13352070360000		1,800	1902	4	1	$61,000	$33.89
13352040180000		1,902	1905	3	3	$72,000	$37.85
13351140280000		2,075	1896	3	4	$80,000	$38.55
13352180030000		1,850	1903	4	3	$75,000	$40.54
13352350070000		2,058	1914	3	4	$98,001	$47.62
13352070350000		1,926	1903	3	3	$100,000	$51.92

Median of all 100 comparables: $23.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71180, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 100 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.

13341130270000	13342190250000	13342150190000	13353260570000	13341140370000
13341290180000	13341150330000	13341150150000	13341140380000	13342270170000
13342100180000	13342060320000	13342010270000	13342000330000	13342100110000
13342190080000	13342120390000	13342100150000	13353250230000	13342090020000
13342220200000	13341290150000	13341150170000	13342310100000	13341160080000
13341010190000	13353040150000	13341230330000	13353260210000	13342060070000
13353210420000	13353230080000	13353080230000	13353250040000	13341280270000
13353230120000	13342150290000	13351190410000	13353240230000	13342130350000
13353130150000	13351190370000	13351210450000	13353190160000	13353190380000
13351210200000	13351210110000	13351210220000	13351210230000	13354180030000
13351210190000	13353200240000	13353280180000	13351190470000	13351050320000
13354080100000	13351190450000	13353200310000	13353060270000	13342040190000
13351140150000	13351240320000	13342000290000	13351070340000	13351070320000
13354110080000	13342290050000	13351190380000	13351140040000	13354080070000
13351140060000	13353140340000	13351190390000	13352270180000	13351210390000
13353060310000	13351210460000	13354230260000	13352270210000	13351120050000
13353270270000	13352070150000	13352040030000	13352240190000	13351190430000
13352070370000	13352070330000	13351210420000	13352070340000	13352290180000
13342140260000	13353260260000	13352070360000	13352290110000	13352040180000
13351140280000	13352070240000	13352180030000	13352350070000	13352070350000

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.