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	13351140130000
Property address	2223 N MONTICELLO AVE
Township	Jefferson (71)
Assessor neighborhood	71180
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$36,474	**$32,560**	**$3,914**

10.7% of the current assessed value.
Estimated tax effect about $830 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 256 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 $24.33 per square foot. This home is assessed at $27.26 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,338 square feet gives $32,560. 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	1,338 square feet
Land area	3,750 square feet
Year built	1897
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$36,474
Assessed value per square foot	$27.26

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	1,015
2	Building area within 15% of this home	431
3	Built within 15 years of this home	290
4	Same building type	260
5	Same construction quality grade	256

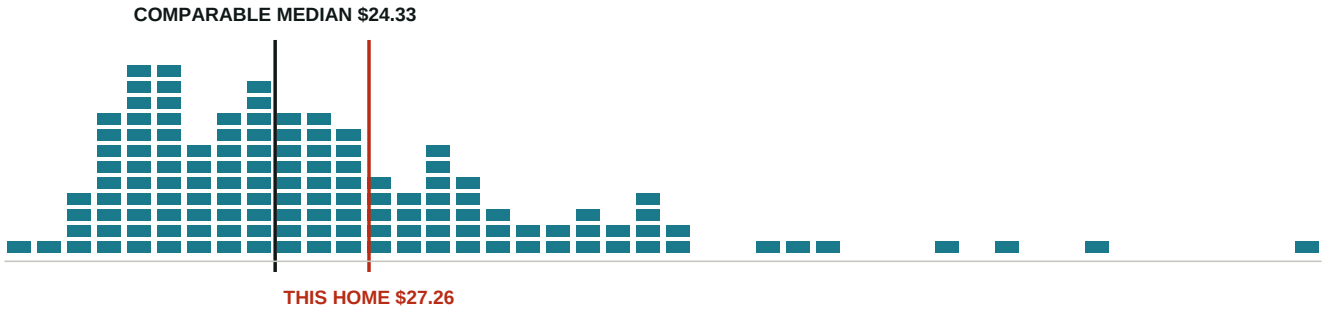
The comparable figure used is the median of all 256 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 256 properties 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	256
Lowest assessed	$15.90 per square foot
25th percentile	$21.14 per square foot
Median	$24.33 per square foot
75th percentile	$28.57 per square foot
Highest assessed	$56.95 per square foot
This home	$27.26 per square foot
Position	assessed above 182 of the 256 comparable properties, the 71st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 256 comparables	$24.33
Building area of this home	1,338 sq ft
Median multiplied by building area	**$32,560**
Current total assessed value	$36,474
Difference, the reduction requested	**$3,914**

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 $3,914 in assessed value is worth roughly $830 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

256 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 256 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
13342300490000	2059 N KEDVALE AVE	1,327	1902	3	1	$21,093	$15.90
13341250130000	4725 W MCLEAN AVE	1,342	1893	3	1	$24,000	$17.88
13342040090000	4139 W FULLERTON AVE	1,326	1908	3	1	$25,001	$18.85
13342010310000	2322 N KILDARE AVE	1,368	1911	3	1	$26,000	$19.01
13342250290000	4338 W MCLEAN AVE	1,350	1901	3	1	$26,001	$19.26
13341170280000	4722 W DICKENS AVE	1,344	1887	3	2	$26,000	$19.35
13342100170000	2211 N LOWELL AVE	1,337	1908	4	1	$26,000	$19.45
13341210420000	2108 N KENNETH AVE 1	1,372	1908	2	1	$27,000	$19.68
13341210300000	2138 N KENNETH AVE	1,372	1904	3	1	$27,000	$19.68
13341210020000	2151 N KILBOURN AVE	1,368	1903	4	1	$27,000	$19.74
13341240140000	4642 W MCLEAN AVE	1,306	1888	3	2	$26,000	$19.91
13341200380000	2112 N KILBOURN AVE	1,378	1909	2	2	$27,529	$19.98
13341150370000	2136 N KILPATRICK AVE	1,299	1908	2	1	$26,000	$20.02
13341150350000	2138 N KILPATRICK AVE	1,344	1901	3	1	$27,000	$20.09
13341280130000	2025 N KILBOURN AVE HSE	1,333	1908	3	2	$27,000	$20.26
13341210100000	2131 N KILBOURN AVE	1,314	1903	3	1	$27,000	$20.55
13342030340000	2314 N KEELER AVE	1,355	1910	3	2	$27,901	$20.59
13342320150000	2058 N PULASKI RD	1,307	1912	3	1	$27,000	$20.66
13341010290000		1,375	1908	3	2	$29,000	$21.09
13342060160000		1,362	1912	3	1	$29,000	$21.29
13342110160000		1,311	1898	3	1	$28,000	$21.36
13342110150000		1,311	1899	3	2	$28,000	$21.36
13342110180000		1,311	1900	3	2	$28,000	$21.36
13342110390000		1,328	1898	4	1	$29,000	$21.84
13342030180000		1,324	1907	3	1	$29,000	$21.90
13341210260000		1,323	1898	3	1	$29,000	$21.92
13341080020000		1,360	1903	2	1	$31,001	$22.79
13353230070000		1,379	1908	3	1	$32,001	$23.21
13353230310000		1,332	1902	3	1	$31,001	$23.27
13351160050000		1,329	1908	3	1	$31,000	$23.33
13342110250000		1,305	1888	2	1	$31,000	$23.75
13342250430000		1,333	1903	4	3	$31,964	$23.98
13353230210000		1,368	1908	3	1	$33,000	$24.12
13342280200000		1,323	1893	3	1	$32,001	$24.19
13342200200000		1,367	1904	4	3	$33,189	$24.28
13342290230000		1,353	1891	3	1	$33,000	$24.39
13353190300000		1,306	1900	2	3	$32,341	$24.76
13353180130000		1,320	1900	4	1	$33,000	$25.00
13353060140000		1,326	1895	4	2	$33,335	$25.14
13353240080000		1,344	1905	3	1	$34,000	$25.30

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13353260280000		1,334	1898	3	2	$34,001	$25.49
13351040240000		1,350	1898	5	3	$34,648	$25.67
13342320220000		1,365	1903	3	1	$36,001	$26.37
13354070110000		1,341	1890	3	2	$36,001	$26.85
13353190350000		1,378	1904	3	1	$37,001	$26.85
13353260150000		1,368	1893	3	1	$37,001	$27.05
13351140130000	**2223 N MONTICELLO AVE**	**1,338**	**1897**	**3**	**1**	**$36,474**	**$27.26**
13352010220000		1,360	1894	3	2	$37,443	$27.53
13353200390000		1,372	1906	3	1	$39,001	$28.43
13352280110000		1,320	1888	4	2	$38,000	$28.79
13353190100000		1,303	1901	3	2	$38,000	$29.16
13352150040000		1,350	1893	3	2	$40,070	$29.68
13353260070000		1,346	1903	4	2	$40,001	$29.72
13351140050000		1,344	1893	3	1	$40,000	$29.76
13351150220000		1,370	1908	2	1	$40,801	$29.78
13354020330000		1,355	1890	4	2	$41,001	$30.26
13352220080000		1,302	1893	3	1	$40,000	$30.72
13352210030000		1,314	1895	3	1	$41,000	$31.20
13354160250000		1,350	1883	4	3	$43,001	$31.85
13352150030000		1,348	1894	2	1	$48,001	$35.61
13352060290000		1,322	1893	3	2	$48,000	$36.31

Median of all 256 comparables: $24.33 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 256 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.

13342300490000	13342270210000	13341250130000	13342060120000	13342230100000
13342120410000	13342180020000	13342050110000	13342040160000	13342040140000
13342090090000	13342040090000	13341170230000	13342010310000	13342040350000
13342060350000	13342060110000	13342250290000	13341280280000	13341170280000
13342030330000	13342050140000	13341290120000	13342180160000	13342060270000
13342100170000	13342200330000	13342040070000	13341210420000	13341210300000
13342200300000	13341210020000	13341250190000	13341240140000	13342100130000
13342200060000	13341010400000	13341200380000	13341150370000	13342100390000
13341150350000	13351270230000	13341230170000	13341280130000	13342120370000
13342110400000	13342110330000	13341280160000	13342020170000	13341210100000
13341210320000	13342220210000	13342030340000	13342150320000	13341240120000
13342320150000	13342040210000	13342100230000	13342180140000	13342120440000
13341090090000	13341010290000	13341250140000	13342150330000	13351150090000
13342090310000	13342270190000	13353260540000	13342100140000	13342060160000
13341250160000	13342110160000	13342110150000	13342110180000	13342120220000
13342300060000	13342060200000	13342110390000	13353180070000	13342120030000
13342030180000	13342100120000	13341210260000	13342040180000	13342120060000
13341280230000	13341210360000	13341280210000	13341210200000	13353280210000
13353150120000	13342110210000	13353150040000	13342040340000	13353170040000
13353240020000	13353210230000	13341080020000	13353180050000	13341270150000
13342100330000	13353230070000	13353230310000	13351240270000	13351160050000
13354170490000	13353260300000	13354130410000	13353200510000	13353260330000
13353140330000	13353270260000	13353160250000	13342110250000	13342060300000
13353070070000	13354120400000	13353240120000	13353260320000	13342250430000
13353230210000	13353030200000	13352010260000	13342280200000	13354120210000
13351220360000	13351130110000	13342200200000	13342290230000	13353260100000
13353200070000	13353190320000	13342200120000	13353190300000	13353170060000
13353240160000	13342110340000	13342020260000	13354210060000	13353040390000
13353180130000	13353180110000	13353060140000	13341210150000	13342050340000
13353240080000	13353190090000	13351190010000	13354120190000	13353260280000
13353200040000	13353210310000	13353070160000	13353180140000	13351040240000
13342020270000	13353220270000	13353190290000	13352020150000	13353190040000
13353150310000	13353270030000	13353250120000	13353150300000	13342050350000
13342320220000	13353170050000	13342110420000	13354210220000	13353200440000
13354070110000	13353190350000	13342120210000	13353050330000	13354200160000
13342120360000	13353200340000	13354200170000	13353260150000	13353050350000
13353190120000	13353180170000	13352130190000	13352010220000	13352070180000
13353190180000	13353180150000	13354160400000	13354230220000	13353210330000
13353200390000	13352010270000	13353190210000	13352280110000	13353230200000
13354170480000	13354110060000	13352340180000	13353190100000	13354210100000
13353260310000	13342030130000	13352150040000	13353260070000	13351140050000
13351150220000	13353200180000	13342040220000	13352210260000	13351060380000
13354010270000	13351040200000	13354020330000	13352100190000	13352100240000
13352200190000	13354000290000	13352220080000	13352290080000	13352340310000
13352210030000	13351060100000	13353210160000	13342040170000	13354160250000

13351130040000 13351220250000 13352200200000 13352030100000 13352320050000
13351060140000 13352070170000 13354080220000 13351130120000 13354160360000
13352050030000 13352360120000 13352030160000 13351040260000 13352250030000
13352150030000 13352160050000 13352240100000 13342250410000 13352060290000
13352280220000 13352070250000 13352070110000 13352110160000 13351240100000
13352070300000 13352070320000 13352210050000 13352200160000 13354140210000
13354020170000

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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