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	13352000110000
Property address	3547 W FULLERTON 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
$33,751	**$30,226**	**$3,525**

10.4% of the current assessed value.
Estimated tax effect about $748 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 142 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 $27.48 per square foot. This home is assessed at $30.68 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,100 square feet gives $30,226. 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	1,100 square feet
Land area	3,125 square feet
Year built	1895
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$33,751
Assessed value per square foot	$30.68

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	581
3	Built within 15 years of this home	288
4	Same building type	142
5	Same construction quality grade	142

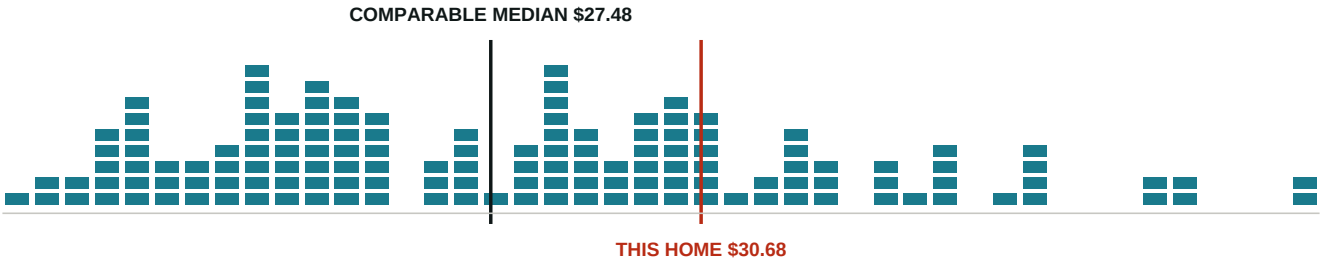
The comparable figure used is the median of all 142 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 142 properties 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	142
Lowest assessed	$20.04 per square foot
25th percentile	$24.11 per square foot
Median	$27.48 per square foot
75th percentile	$30.56 per square foot
Highest assessed	$40.10 per square foot
This home	$30.68 per square foot
Position	assessed above 107 of the 142 comparable properties, the 75th percentile



$20.04 per sq ft — 142 comparable properties by assessed value per square foot, one mark is one property — $40.10 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 142 comparables	$27.48
Building area of this home	1,100 sq ft
Median multiplied by building area	**$30,226**
Current total assessed value	$33,751
Difference, the reduction requested	**$3,525**

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 $3,525 in assessed value is worth roughly $748 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

142 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 142 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
13342030300000	2324 N KEELER AVE 1	1,048	1910	2	1	$21,000	$20.04
13342110130000	2223 N KILDARE AVE	1,097	1899	2	1	$23,000	$20.97
13342260200000	2022 N KILDARE AVE 1ST	1,122	1903	3	1	$24,000	$21.39
13342030280000	2328 N KEELER AVE 1	1,052	1910	3	1	$23,000	$21.86
13341230250000	4736 W MCLEAN AVE 1ST	1,050	1890	2	1	$23,000	$21.90
13342090280000	2236 N LOWELL AVE	1,048	1910	3	1	$23,000	$21.95
13342260150000	4323 W MCLEAN AVE	1,080	1902	4	1	$24,000	$22.22
13342120200000	2213 N TRIPP AVE	1,089	1900	2	1	$24,679	$22.66
13342150390000	2210 N KEYSTONE AVE	1,048	1908	3	2	$24,192	$23.08
13342310070000	2043 N KARLOV AVE	1,065	1910	3	1	$25,001	$23.48
13342120300000	2244 N KEELER AVE	1,052	1902	2	1	$24,700	$23.48
13342120130000	2231 N TRIPP AVE	1,100	1898	2	1	$26,000	$23.64
13342060140000	2321 N KARLOV AVE	1,094	1908	2	2	$26,000	$23.77
13342090220000	2254 N LOWELL AVE	1,048	1910	5	1	$25,000	$23.85
13342110200000	2201 N KILDARE AVE	1,081	1909	3	1	$26,001	$24.05
13353210070000	1745 N MONTICELLO AVE	1,071	1889	2	1	$26,000	$24.28
13342290080000	2039 N KEELER AVE	1,106	1898	3	1	$27,000	$24.41
13342120270000	2252 N KEELER AVE	1,100	1900	2	1	$27,000	$24.55
13342120160000	2223 N TRIPP AVE	1,056	1904	2	1	$26,000	$24.62
13342120380000	2220 N KEELER AVE 1	1,050	1908	2	1	$26,000	$24.76
13353150100000	1715 N PULASKI RD	1,080	1903	2	1	$27,000	$25.00
13351240200000	2048 N HAMLIN AVE	1,078	1899	3	1	$27,289	$25.31
13342310050000	2047 N KARLOV AVE	1,065	1908	3	1	$27,001	$25.35
13342310110000	2033 N KARLOV AVE	1,065	1908	3	1	$27,001	$25.35
13342310030000	2053 N KARLOV AVE 1	1,065	1908	2	1	$27,001	$25.35
13342100280000	2236 N KILDARE AVE	1,094	1909	2	1	$28,000	$25.59
13353240240000	1644 N AVERS AVE 1	1,092	1905	2	1	$28,001	$25.64
13353260050000		1,096	1898	2	1	$29,001	$26.46
13353210320000		1,142	1893	3	1	$31,000	$27.15
13342150140000		1,136	1885	3	1	$31,000	$27.29
13342120350000		1,050	1908	3	1	$29,020	$27.64
13342020350000		1,104	1903	3	2	$31,000	$28.08
13342120310000		1,100	1900	4	1	$31,000	$28.18
13353230060000		1,095	1905	3	1	$31,001	$28.31
13353230090000		1,095	1908	3	1	$31,001	$28.31
13342220130000		1,130	1903	4	2	$32,000	$28.32
13351250300000		1,125	1898	3	1	$32,001	$28.45
13351040290000		1,149	1899	3	1	$33,001	$28.72
13354080040000		1,073	1888	2	1	$31,001	$28.89
13353040380000		1,139	1898	3	1	$33,001	$28.97

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13351250330000		1,059	1898	2	1	$31,001	$29.27
13353240270000		1,092	1905	3	1	$32,001	$29.30
13354040300000		1,101	1900	3	1	$32,558	$29.57
13351240240000		1,114	1893	3	1	$33,001	$29.62
13351280090000		1,130	1893	3	1	$34,001	$30.09
13354150360000		1,053	1888	2	1	$31,748	$30.15
13352180250000		1,127	1888	3	1	$34,000	$30.17
13354170110000		1,122	1893	3	1	$34,000	$30.30
13354090060000		1,088	1893	3	1	$33,001	$30.33
13352000110000	**3547 W FULLERTON AVE**	**1,100**	**1895**	**2**	**1**	**$33,751**	**$30.68**
13352040040000		1,070	1899	2	1	$32,841	$30.69
13352300050000		1,095	1893	2	1	$34,000	$31.05
13354160110000		1,062	1890	2	1	$34,001	$32.02
13353060190000		1,073	1893	3	1	$36,000	$33.55
13351050160000		1,070	1903	3	1	$36,000	$33.64
13354060350000		1,092	1896	5	3	$37,001	$33.88
13353250140000		1,050	1909	2	2	$36,000	$34.29
13354020310000		1,050	1888	2	1	$36,001	$34.29
13352020110000		1,096	1903	3	1	$41,001	$37.41
13352000250000		1,095	1905	3	2	$41,000	$37.44
13352150160000		1,147	1908	3	1	$46,000	$40.10

Median of all 142 comparables: $27.48 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 142 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.

13342030300000	13342090050000	13342180050000	13342110130000	13342260200000
13342270140000	13342120070000	13353180090000	13342060080000	13341210380000
13342030280000	13341230250000	13342090280000	13342050240000	13342110070000
13342130140000	13342260150000	13342120200000	13342050250000	13342060180000
13342120260000	13342150390000	13342180250000	13342310070000	13342120300000
13341210400000	13342120130000	13342020090000	13342060140000	13342090220000
13342090390000	13342090370000	13342090380000	13342250320000	13342110200000
13342040060000	13353170070000	13353190340000	13353210070000	13341280290000
13342290080000	13342120270000	13342120160000	13342120380000	13342090230000
13342100360000	13342050220000	13342240280000	13342240320000	13353150100000
13354130340000	13342060310000	13351240380000	13351240200000	13342310050000
13342310110000	13342310030000	13342240400000	13342100280000	13353240240000
13342200050000	13341210240000	13342240380000	13353260050000	13353260370000
13342150110000	13342160160000	13351250310000	13353210320000	13342150140000
13342030220000	13342120350000	13353250330000	13353040260000	13342020350000
13342120310000	13353230060000	13353230090000	13342220130000	13352120170000
13342280170000	13351250300000	13342230200000	13342220120000	13353270020000
13351250080000	13351040290000	13341280240000	13354080040000	13353040380000
13351250330000	13353240270000	13354040300000	13351240240000	13353240070000
13342050180000	13351250350000	13354060400000	13352320040000	13351280090000
13354150360000	13352180250000	13352010180000	13354130150000	13354170110000
13354090060000	13353200280000	13352040040000	13351250060000	13351250050000
13353170080000	13354100030000	13352300050000	13353260340000	13354180090000
13352000140000	13354160110000	13351130180000	13354090130000	13351120090000
13351120340000	13351070350000	13351120030000	13352290290000	13353060190000
13351050160000	13354060350000	13353250140000	13354020310000	13352070100000
13352200140000	13354040120000	13354210030000	13353050390000	13352290210000
13351120040000	13352020110000	13352000250000	13351060260000	13353190110000
13352060270000	13352150160000			

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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