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	13352200280000
Property address	3400 W SHAKESPEARE 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
$37,001	**$30,161**	**$6,840**

18.5% of the current assessed value.
Estimated tax effect about $1,451 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 79 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 $29.00 per square foot. This home is assessed at $35.58 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,040 square feet gives $30,161. 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	1,040 square feet
Land area	3,125 square feet
Year built	1960
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	$37,001
Assessed value per square foot	$35.58

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	503
3	Built within 15 years of this home	81
4	Same building type	79
5	Same construction quality grade	79

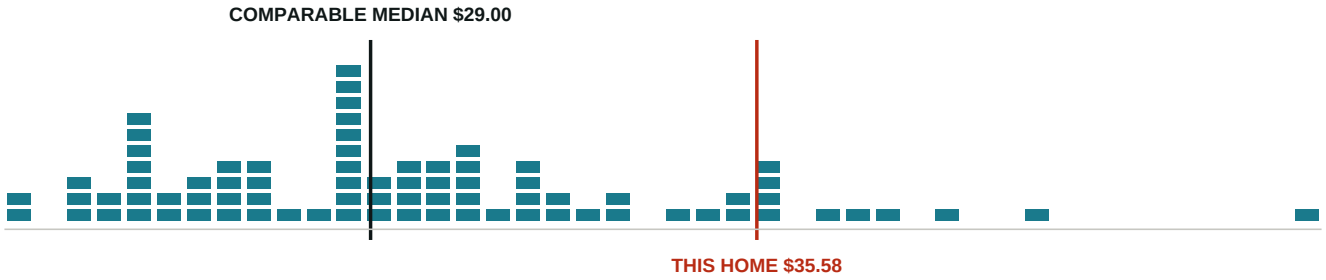
The comparable figure used is the median of all 79 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 79 properties 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	79
Lowest assessed	$22.77 per square foot
25th percentile	$26.41 per square foot
Median	$29.00 per square foot
75th percentile	$31.73 per square foot
Highest assessed	$45.19 per square foot
This home	$35.58 per square foot
Position	assessed above 70 of the 79 comparable properties, the 89th percentile



$22.77 per sq ft — 79 comparable properties by assessed value per square foot, one mark is one property — $45.19 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 79 comparables	$29.00
Building area of this home	1,040 sq ft
Median multiplied by building area	**$30,161**
Current total assessed value	$37,001
Difference, the reduction requested	**$6,840**

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 $6,840 in assessed value is worth roughly $1,451 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

79 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 79 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
13341150140000	4733 W PALMER ST	1,065	1960	2	1	$25,415	$23.86
13342170320000	4326 W SHAKESPEARE AVE	1,040	1964	3	1	$25,001	$24.04
13341210270000	2144 N KENNETH AVE	1,080	1969	3	1	$26,000	$24.07
13341090320000	2228 N KNOX AVE	1,020	1962	2	1	$24,895	$24.41
13341200300000	2130 N KILBOURN AVE	1,040	1966	3	1	$25,612	$24.63
13342170080000	4337 W PALMER ST	1,048	1956	2	1	$26,000	$24.81
13341170210000	4740 W DICKENS AVE	1,080	1967	3	2	$27,000	$25.00
13342200170000	2117 N TRIPP AVE	1,080	1968	3	1	$27,001	$25.00
13342270040000	2049 N KILDARE AVE	1,040	1960	2	1	$26,001	$25.00
13341220070000	2141 N KENNETH AVE	1,000	1958	2	1	$25,001	$25.00
13341220430000	2106 N KOSTNER AVE	1,000	1958	2	1	$25,001	$25.00
13342270200000	2038 N TRIPP AVE	1,040	1960	3	2	$26,144	$25.14
13341220440000	2104 N KOSTNER AVE	1,024	1958	2	1	$26,001	$25.39
13342170240000	4346 W SHAKESPEARE AVE	1,020	1958	2	1	$26,001	$25.49
13341200390000	2108 N KILBOURN AVE	1,080	1969	2	1	$27,903	$25.84
13341090390000	2210 N KNOX AVE	1,040	1964	2	1	$27,001	$25.96
13341290250000	2022 N KOSTNER AVE	1,000	1960	3	1	$26,001	$26.00
13341080450000	2254 N KILPATRICK AVE	1,025	1954	2	1	$27,001	$26.34
13353080190000	1805 N HARDING AVE	1,020	1955	2	1	$27,000	$26.47
13353250030000	3821 W WABANSIA AVE	1,026	1966	3	1	$27,447	$26.75
13341020190000	2317 N KILPATRICK AVE	1,040	1968	3	2	$27,943	$26.87
13341250180000	2024 N KILPATRICK AVE	1,004	1967	3	1	$27,000	$26.89
13342190300000	2140 N TRIPP AVE	1,004	1963	3	1	$27,001	$26.89
13342120420000	2210 N KEELER AVE	1,000	1960	2	1	$27,000	$27.00
13353260860000	3717 W CONCORD PL	1,000	1960	2	1	$27,401	$27.40
13341150380000	2134 N KILPATRICK AVE	1,025	1956	3	1	$29,000	$28.29
13342110260000	2244 N TRIPP AVE	1,020	1961	3	1	$29,000	$28.43
13353080180000	1807 N HARDING AVE	1,020	1960	3	1	$29,000	$28.43
13353140260000	1826 N CENTRAL PARK AVE	1,020	1962	2	1	$29,000	$28.43
13353080170000	1809 N HARDING AVE	1,020	1960	3	1	$29,000	$28.43
13353270400000	1616 N MONTICELLO AVE	1,020	1959	2	1	$29,001	$28.43
13354080130000	3403 W CORTLAND ST	1,020	1959	2	1	$29,001	$28.43
13353000270000	1934 N HARDING AVE	1,080	1959	3	1	$31,000	$28.70
13353000250000	1938 N HARDING AVE	1,080	1959	2	1	$31,000	$28.70
13341090460000	2258 N KNOX AVE	1,040	1948	2	2	$30,000	$28.85
13341090010000	2259 N KILPATRICK AVE	1,000	1958	3	1	$29,001	$29.00
13341250170000	4715 W MCLEAN AVE	1,000	1961	3	1	$29,001	$29.00
13341290260000	2020 N KOSTNER AVE	1,018	1960	2	1	$30,001	$29.47
13351190060000	3747 W PALMER ST	1,080	1968	3	1	$32,000	$29.63
13351270180000	3715 W MCLEAN AVE	1,044	1958	3	1	$31,001	$29.69

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13353130270000	1840 N MONTICELLO AVE	1,040	1962	3	1	$31,000	$29.81
13353130310000	1830 N MONTICELLO AVE 1	1,032	1960	2	1	$31,000	$30.04
13341080440000	4701 W BELDEN AVE	1,025	1954	3	1	$31,000	$30.24
13353270410000	1614 N MONTICELLO AVE	1,020	1959	3	1	$31,001	$30.39
13351270200000	3711 W MCLEAN AVE	1,044	1958	3	1	$32,001	$30.65
13353010150000	1921 N HARDING AVE	1,040	1961	3	1	$32,000	$30.77
13354220430000	3259 W WABANSIA AVE	1,020	1970	2	1	$31,430	$30.81
13342220100000	2145 N KEDVALE AVE FIRST	1,004	1965	3	1	$31,000	$30.88
13351270190000	3713 W MCLEAN AVE	1,044	1958	3	1	$33,001	$31.61
13353140270000	1822 N CENTRAL PARK AVE	1,040	1962	3	1	$33,000	$31.73
13353130280000	1838 N MONTICELLO AVE 1	1,040	1962	3	1	$33,000	$31.73
13353130300000		1,032	1960	3	1	$33,000	$31.98
13351030340000		1,040	1964	2	1	$34,000	$32.69
13351260170000		1,031	1960	3	1	$36,001	$34.92
13352220250000		1,040	1964	2	1	$37,000	$35.58
13352200280000	**3400 W SHAKESPEARE AVE**	**1,040**	**1960**	**2**	**1**	**$37,001**	**$35.58**
13352270260000		1,008	1962	2	1	$36,000	$35.71
13353060260000		1,020	1960	3	2	$38,000	$37.25
13352100020000		1,001	1972	3	1	$38,000	$37.96
13352200270000		1,040	1960	3	2	$42,001	$40.39
13351140380000		1,040	1963	2	1	$47,001	$45.19

Median of all 79 comparables: $29.00 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 79 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.

13341020210000	13341220220000	13341150140000	13342170320000	13341210270000
13341090320000	13341200300000	13342170080000	13341170210000	13342200170000
13342270040000	13341220070000	13341220430000	13342270200000	13341220440000
13342170240000	13341200390000	13341090390000	13341290250000	13341080450000
13353080190000	13341290020000	13353250030000	13341020190000	13341250180000
13342190300000	13342120420000	13353260860000	13341150380000	13341240090000
13342110260000	13353080180000	13353140260000	13353080170000	13353270400000
13354080130000	13353000270000	13353000250000	13341090460000	13341090010000
13341250170000	13341240100000	13341290260000	13351190060000	13351270180000
13353130270000	13354190300000	13353130310000	13341080440000	13353270410000
13351270200000	13353010150000	13354220430000	13352200260000	13342220100000
13353130060000	13351200150000	13351270190000	13353140270000	13353130280000
13353130300000	13353180120000	13351030340000	13353060200000	13353000260000
13352230260000	13351260170000	13354140180000	13352170290000	13352220250000
13352270260000	13352100210000	13353060210000	13354010360000	13353060260000
13352100020000	13352100200000	13352200270000	13351140380000	

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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