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	13353050330000
Property address	1914 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
$39,000	**$31,737**	**$7,263**

18.6% of the current assessed value.
Estimated tax effect about $1,540 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 293 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 $21.90 per square foot. This home is assessed at $26.92 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,449 square feet gives $31,737. 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	1,449 square feet
Land area	3,150 square feet
Year built	1907
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$39,000
Assessed value per square foot	$26.92

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	405
3	Built within 15 years of this home	314
4	Same building type	295
5	Same construction quality grade	293

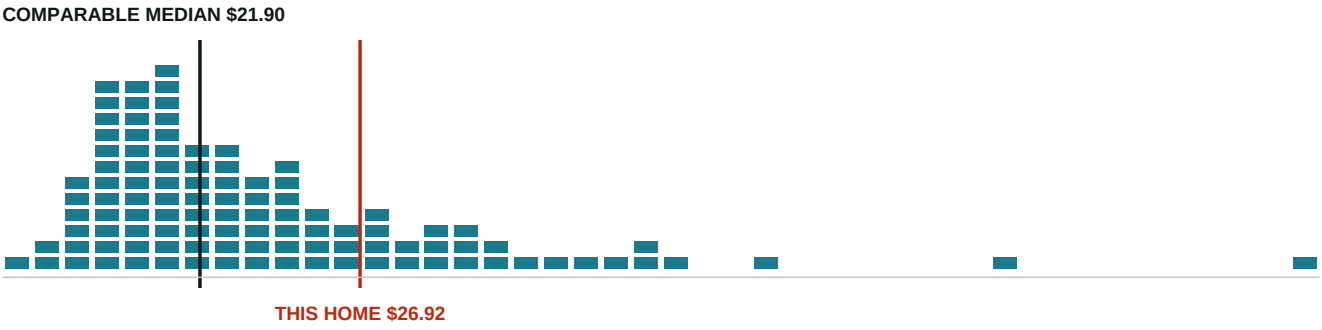
The comparable figure used is the median of all 293 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 293 properties 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	293
Lowest assessed	$15.72 per square foot
25th percentile	$19.94 per square foot
Median	$21.90 per square foot
75th percentile	$25.30 per square foot
Highest assessed	$56.95 per square foot
This home	$26.92 per square foot
Position	assessed above 236 of the 293 comparable properties, the 81st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 293 comparables	$21.90
Building area of this home	1,449 sq ft
Median multiplied by building area	**$31,737**
Current total assessed value	$39,000
Difference, the reduction requested	**$7,263**

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 $7,263 in assessed value is worth roughly $1,540 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

293 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 293 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
13342060120000	2327 N KARLOV AVE	1,413	1910	4	2	$25,608	$18.12
13341150130000	4735 W PALMER ST	1,485	1918	3	1	$27,000	$18.18
13341140300000	2230 N KOSTNER AVE	1,471	1915	4	1	$26,937	$18.31
13342180020000	2123 N KOSTNER AVE	1,452	1903	4	1	$27,001	$18.60
13341260070000	4637 W MCLEAN AVE	1,438	1913	3	1	$27,001	$18.78
13342200300000		1,471	1893	4	1	$29,001	$19.72
13341130190000		1,413	1913	3	1	$28,000	$19.82
13342200060000		1,454	1898	4	2	$29,001	$19.95
13341010400000		1,454	1908	3	1	$29,001	$19.95
13341130020000		1,439	1916	3	2	$28,725	$19.96
13342040320000		1,413	1913	3	2	$28,237	$19.98
13342130060000		1,465	1913	3	2	$29,382	$20.06
13342010190000		1,434	1913	3	1	$29,000	$20.22
13342140330000		1,422	1916	3	1	$29,000	$20.39
13341210320000		1,411	1911	4	1	$29,000	$20.55
13342220210000		1,460	1899	3	1	$30,046	$20.58
13342140050000		1,477	1913	3	1	$30,927	$20.94
13341180160000		1,473	1922	4	1	$31,000	$21.05
13341080250000		1,419	1922	3	1	$29,870	$21.05
13351150090000		1,419	1908	3	1	$30,000	$21.14
13341160180000		1,455	1922	3	1	$31,000	$21.31
13341250160000		1,453	1898	3	1	$31,000	$21.34
13342140160000		1,453	1913	4	1	$31,000	$21.34
13341240050000		1,440	1922	3	1	$31,001	$21.53
13342140030000		1,477	1913	4	1	$32,000	$21.67
13342120030000		1,461	1893	3	2	$32,000	$21.90
13342040180000		1,414	1906	4	1	$31,000	$21.92
13341140090000		1,449	1914	4	2	$32,000	$22.08
13341210200000		1,427	1898	2	1	$32,000	$22.42
13342110210000		1,469	1902	4	1	$33,000	$22.46
13342140340000		1,422	1915	3	1	$32,000	$22.50
13342040340000		1,416	1911	2	1	$32,000	$22.60
13353170040000		1,448	1908	3	3	$32,752	$22.62
13353180050000		1,490	1893	3	1	$34,000	$22.82
13353260300000		1,412	1893	4	1	$33,001	$23.37
13353160250000		1,434	1898	4	1	$34,000	$23.71
13353240120000		1,422	1903	2	1	$34,000	$23.91
13351130110000		1,470	1908	4	3	$35,672	$24.27
13353260100000		1,408	1895	4	2	$34,345	$24.39
13353200070000		1,432	1903	3	1	$34,997	$24.44

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13341150110000		1,422	1918	3	1	$35,000	$24.61
13353240160000		1,449	1907	2	1	$36,001	$24.85
13353040390000		1,481	1893	3	1	$37,001	$24.98
13353180110000		1,439	1902	3	1	$36,000	$25.02
13341210150000		1,468	1900	3	3	$37,000	$25.20
13352020150000		1,476	1908	3	1	$38,314	$25.96
13353150310000		1,458	1904	2	1	$38,000	$26.06
13353250120000		1,416	1898	3	1	$37,000	$26.13
13354210220000		1,464	1893	4	1	$39,001	$26.64
13353050330000	**1914 N MONTICELLO AVE**	**1,449**	**1907**	**3**	**2**	**$39,000**	**$26.92**
13353180170000		1,436	1903	4	2	$39,001	$27.16
13352070180000		1,450	1898	4	1	$40,000	$27.59
13353180150000		1,472	1907	4	2	$41,001	$27.85
13353190210000		1,478	1903	3	2	$42,266	$28.60
13354110060000		1,449	1898	3	2	$42,001	$28.99
13352340180000		1,464	1900	4	3	$42,564	$29.07
13342040220000		1,440	1908	3	1	$43,000	$29.86
13342040170000		1,478	1910	4	1	$47,000	$31.80
13352360120000		1,485	1893	3	2	$51,498	$34.68
13352250030000		1,435	1900	3	1	$51,000	$35.54
13352070250000		1,466	1902	3	2	$54,001	$36.84

Median of all 293 comparables: $21.90 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 293 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.

13342160110000	13342300490000	13341170150000	13342100070000	13342060090000
13342190110000	13342270210000	13342040250000	13342110240000	13342050370000
13341250130000	13342020110000	13341170170000	13342050190000	13342060120000
13341150130000	13341140300000	13342050260000	13342140040000	13342150280000
13341250150000	13342230100000	13342140250000	13342240420000	13341140040000
13342120410000	13342180020000	13342100020000	13342050110000	13342040160000
13342090090000	13342060100000	13342160040000	13341260070000	13342040090000
13342110090000	13342010310000	13342040350000	13341020270000	13342060350000
13342040330000	13342150270000	13341140270000	13342060110000	13342250290000
13342040300000	13342110190000	13341160250000	13341280280000	13342030330000
13341140350000	13342050140000	13341290120000	13342180160000	13342060270000
13342060190000	13342100170000	13342010280000	13342200330000	13353070090000
13342040070000	13341130180000	13342130400000	13341210420000	13341210300000
13342200300000	13342030320000	13341210020000	13342060240000	13341130190000
13341160100000	13342100050000	13342130410000	13342100130000	13342200060000
13341010400000	13341130020000	13341200380000	13342040320000	13341150370000
13342300520000	13342130060000	13342100390000	13342220350000	13341150350000
13351270230000	13341250210000	13342010190000	13341280130000	13342120370000
13342110330000	13341280160000	13342140330000	13342010150000	13341140330000
13341130140000	13342010100000	13341210100000	13341210320000	13353130290000
13342220210000	13342030340000	13342150320000	13341180320000	13342320150000
13342040210000	13341210060000	13342100230000	13353240250000	13342180140000
13341200280000	13341210310000	13342120440000	13342140050000	13341090090000
13341180160000	13341080250000	13341010290000	13341250140000	13342150330000
13351150090000	13342090310000	13342270190000	13342260130000	13353260540000
13342100140000	13342060160000	13341160180000	13341250160000	13342140160000
13342110160000	13342110150000	13342110180000	13342120220000	13342130320000
13342130330000	13342140060000	13341240050000	13342140090000	13342140030000
13351250070000	13353260030000	13342060200000	13351220020000	13342110390000
13342090190000	13342120030000	13342030180000	13342100120000	13353230180000
13341210260000	13342040180000	13341140090000	13341210360000	13342050300000
13342130390000	13341210030000	13341210200000	13353280210000	13353150120000
13342110210000	13342140340000	13353230220000	13342040340000	13353170040000
13353240020000	13342110270000	13341080020000	13353180050000	13342140100000
13342140280000	13342130370000	13341270150000	13342140380000	13341180330000
13342100330000	13353230260000	13353230070000	13353230310000	13351240270000
13351160050000	13353260300000	13353200510000	13342110280000	13342050130000
13353160250000	13342040200000	13342060300000	13353070070000	13353210250000
13353240120000	13341150340000	13353260320000	13342250430000	13353230210000
13353030200000	13342280200000	13351220360000	13351130110000	13342200200000
13353190200000	13353260100000	13353200070000	13341140360000	13353040160000
13341150110000	13342030250000	13353190300000	13353240160000	13342010170000
13342110340000	13342020260000	13353040390000	13353180130000	13353180110000
13354010390000	13353060140000	13341210150000	13342050340000	13353240080000
13351190010000	13353260280000	13353210310000	13351040240000	13353210260000

13352020150000	13353190040000	13353150310000	13353270030000	13353250120000
13342050350000	13353250320000	13342320220000	13354210220000	13351140240000
13353190350000	13353260150000	13352130220000	13353180170000	13351240050000
13351140130000	13352130190000	13352010220000	13352070180000	13352350110000
13353190180000	13352100230000	13353180150000	13354160400000	13354230220000
13353200390000	13352010270000	13353190210000	13354110060000	13352340180000
13353190100000	13353060170000	13341130160000	13352060300000	13352150040000
13353260070000	13351140050000	13351150220000	13353200180000	13342040220000
13352210260000	13351060380000	13351040200000	13352100240000	13352200190000
13352220080000	13352290080000	13354120230000	13352210030000	13342040170000
13352100030000	13352270190000	13352320050000	13351060140000	13352070170000
13351060120000	13352360120000	13352250030000	13352150030000	13352160050000
13342250410000	13352060290000	13352070250000	13352070110000	13352110160000
13351240100000	13352200160000	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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