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	13354130150000
Property address	1723 N DRAKE 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
$31,000	**$26,545**	**$4,455**

14.4% of the current assessed value.
Estimated tax effect about $945 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 161 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 $25.95 per square foot. This home is assessed at $30.30 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,023 square feet gives $26,545. 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	1,023 square feet
Land area	4,425 square feet
Year built	1898
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$31,000
Assessed value per square foot	$30.30

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	480
3	Built within 15 years of this home	252
4	Same building type	161
5	Same construction quality grade	161

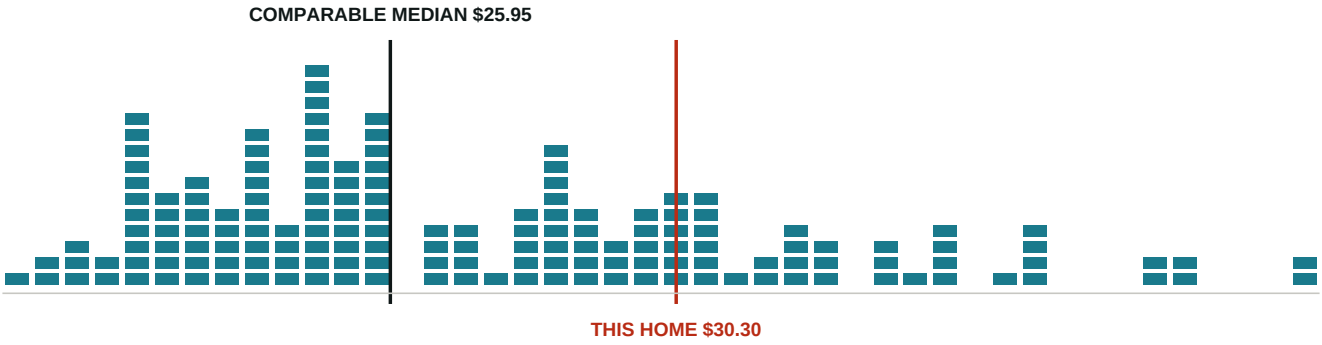
The comparable figure used is the median of all 161 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 161 properties 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	161
Lowest assessed	$20.04 per square foot
25th percentile	$23.85 per square foot
Median	$25.95 per square foot
75th percentile	$30.09 per square foot
Highest assessed	$40.10 per square foot
This home	$30.30 per square foot
Position	assessed above 124 of the 161 comparable properties, the 77th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 161 comparables	$25.95
Building area of this home	1,023 sq ft
Median multiplied by building area	**$26,545**
Current total assessed value	$31,000
Difference, the reduction requested	**$4,455**

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 $4,455 in assessed value is worth roughly $945 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

161 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 161 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
13342180050000	2115 N KOSTNER AVE	1,012	1895	2	1	$21,000	$20.75
13342060080000	2339 N KARLOV AVE	1,012	1908	2	1	$22,000	$21.74
13341070400000	4740 W PALMER ST	1,030	1912	2	1	$22,585	$21.93
13342000270000	2326 N LOWELL AVE	1,002	1913	2	1	$22,000	$21.96
13342000280000	2324 N LOWELL AVE	1,002	1913	3	1	$22,000	$21.96
13342000230000	2340 N LOWELL AVE	1,002	1913	2	1	$22,000	$21.96
13342130140000	2223 N KEELER AVE	1,034	1910	2	1	$22,937	$22.18
13341170110000	4737 W SHAKESPEARE AVE	1,023	1912	2	1	$22,959	$22.44
13342040400000	2302 N KEDVALE AVE	1,016	1913	2	1	$23,000	$22.64
13342050250000	2338 N KARLOV AVE	1,012	1910	2	2	$23,000	$22.73
13342060180000	2311 N KARLOV AVE	1,012	1908	3	1	$23,000	$22.73
13342010240000	2342 N KILDARE AVE	1,002	1912	3	1	$23,000	$22.95
13342010380000	2300 N KILDARE AVE	1,002	1911	2	2	$23,000	$22.95
13342000350000	2304 N LOWELL AVE HSE	1,002	1913	3	1	$23,000	$22.95
13342010160000	2321 N LOWELL AVE	1,002	1913	3	1	$23,000	$22.95
13341250220000	2014 N KILPATRICK AVE	1,002	1911	3	1	$23,046	$23.00
13342180250000	2111 N KOSTNER AVE	1,038	1905	4	1	$24,000	$23.12
13341210400000	2112 N KENNETH AVE	1,018	1907	2	1	$24,000	$23.58
13342020090000	2343 N KILDARE AVE 1	1,012	1910	2	1	$24,000	$23.72
13342250320000	4332 W MCLEAN AVE	1,044	1901	2	1	$25,000	$23.95
13342040060000	4145 W FULLERTON AVE	1,038	1906	2	1	$25,001	$24.09
13341280290000	2022 N KENNETH AVE	1,040	1908	4	2	$25,352	$24.38
13342010200000	2309 N LOWELL AVE	1,002	1913	2	1	$25,000	$24.95
13342000320000	2312 N LOWELL AVE	1,002	1913	3	1	$25,000	$24.95
13342000240000	2336 N LOWELL AVE HSE	1,002	1913	2	1	$25,000	$24.95
13342010120000		1,002	1913	3	1	$25,000	$24.95
13342010220000		1,002	1913	3	1	$25,000	$24.95
13342240280000		1,002	1901	3	1	$25,001	$24.95
13342060310000		1,034	1908	2	1	$26,000	$25.15
13351240380000		1,032	1898	2	1	$26,001	$25.19
13341210280000		1,029	1912	3	1	$26,000	$25.27
13342200050000		1,012	1896	2	1	$26,001	$25.69
13341210240000		1,005	1908	2	1	$26,000	$25.87
13353260370000		1,013	1893	2	1	$27,001	$26.65
13342150110000		1,012	1906	2	1	$27,000	$26.68
13353250330000		1,038	1898	2	1	$29,000	$27.94
13353040260000		1,038	1888	2	1	$29,000	$27.94
13352120170000		1,029	1900	3	1	$29,148	$28.33
13342280170000		1,020	1890	3	2	$29,001	$28.43
13342230200000		1,017	1898	3	1	$29,001	$28.52

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13342220120000		1,016	1908	2	1	$29,000	$28.54
13351250080000		1,010	1898	2	1	$29,001	$28.71
13341280240000		1,004	1908	2	2	$29,000	$28.88
13351250350000		1,038	1898	3	2	$31,001	$29.87
13354060400000		1,034	1883	2	1	$31,000	$29.98
13352010180000		1,008	1893	2	1	$30,446	$30.20
13354130150000	**1723 N DRAKE AVE**	**1,023**	**1898**	**2**	**1**	**$31,000**	**$30.30**
13353200280000		1,012	1898	3	1	$31,000	$30.63
13351250060000		1,010	1898	2	1	$31,001	$30.69
13351250050000		1,010	1898	4	2	$31,001	$30.69
13353170080000		1,008	1908	2	1	$31,000	$30.75
13353260340000		1,014	1898	2	1	$32,001	$31.56
13354180090000		1,008	1890	2	1	$32,001	$31.75
13351130180000		1,025	1906	3	1	$33,000	$32.20
13351120030000		1,012	1898	2	1	$33,000	$32.61
13352290290000		1,022	1893	2	1	$34,000	$33.27
13352070100000		1,020	1899	2	1	$35,196	$34.51
13354210030000		1,040	1883	3	1	$37,001	$35.58
13353050390000		1,008	1907	4	1	$36,001	$35.72
13352290210000		1,004	1900	2	1	$36,001	$35.86
13351060260000		1,004	1893	2	1	$38,000	$37.85

Median of all 161 comparables: $25.95 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 161 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	13341070410000	13342180050000	13342110130000	13342050100000
13342260200000	13342270140000	13342060080000	13342030280000	13341230250000
13341070400000	13342090280000	13342000270000	13342000280000	13342000230000
13342050240000	13342110070000	13342130140000	13342260150000	13341130010000
13341170110000	13342040400000	13342120200000	13342050250000	13342060180000
13342010240000	13342010380000	13342000350000	13342010160000	13341250220000
13342150390000	13342180250000	13342030120000	13342310070000	13342120300000
13341210400000	13342120130000	13342020090000	13342060140000	13341130380000
13342090220000	13342090390000	13342090370000	13342090380000	13342250320000
13342110200000	13342040060000	13353210070000	13341280290000	13342290080000
13342120270000	13342120160000	13342120380000	13342090230000	13342030230000
13342100360000	13342050220000	13342010200000	13342000320000	13342000240000
13342010120000	13342010220000	13342240280000	13342240320000	13353150100000
13354130340000	13342060310000	13351240380000	13341210280000	13351240200000
13342310050000	13342310110000	13342310030000	13342240400000	13342100280000
13353240240000	13342200050000	13341210240000	13342010210000	13342010360000
13342010320000	13342010330000	13342010370000	13342240380000	13341130200000
13353260050000	13353260370000	13342150110000	13342010180000	13342160160000
13353210320000	13342150140000	13342120350000	13353250330000	13353040260000
13342010130000	13342020350000	13342120310000	13353230060000	13353230090000
13342220130000	13352120170000	13342280170000	13341130360000	13351250300000
13342230200000	13342220120000	13351250080000	13351040290000	13341280240000
13354080040000	13353040380000	13351250330000	13353240270000	13354040300000
13351240240000	13353240070000	13342050180000	13351250350000	13354060400000
13351280090000	13354150360000	13352180250000	13352010180000	13354170110000
13354090060000	13353200280000	13352000110000	13352040040000	13351250060000
13351250050000	13353170080000	13352300050000	13353260340000	13354180090000
13342010110000	13354160110000	13351130180000	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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