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	22302010090000
Property address	16378 NEW AVE
Township	Lemont (19)
Assessor neighborhood	19010
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$35,000	**$25,284**	**$9,716**

27.8% of the current assessed value.
Estimated tax effect about $2,061 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 31 other properties in assessor neighborhood 19010 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 $28.12 per square foot. This home is assessed at $38.93 per square foot, which is 38% above that median. Applying the median the Assessor already uses for those neighbors to this home's 899 square feet gives $25,284. 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	899 square feet
Land area	13,112 square feet
Year built	1913
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$35,000
Assessed value per square foot	$38.93

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	164
2	Building area within 15% of this home	125
3	Built within 15 years of this home	35
4	Same building type	31
5	Same construction quality grade	31

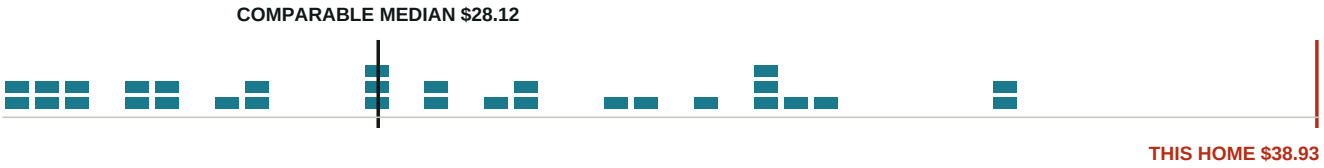
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$23.81 per square foot
25th percentile	$25.52 per square foot
Median	$28.12 per square foot
75th percentile	$31.52 per square foot
Highest assessed	$35.43 per square foot
This home	$38.93 per square foot
Position	assessed above 31 of the 31 comparable properties, the 100th percentile



$23.81 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $38.93 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$28.12
Building area of this home	899 sq ft
Median multiplied by building area	**$25,284**
Current total assessed value	$35,000
Difference, the reduction requested	**$9,716**

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 $9,716 in assessed value is worth roughly $2,061 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

All 31 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
22204400240000	508 CZACKI ST	924	1898	2	1	$22,001	$23.81
22302010150000	16374 NEW AVE	874	1918	2	1	$21,000	$24.03
22292210010000	700 MCCARTHY ST	988	1899	2	1	$24,000	$24.29
22204370200000	605 MCCARTHY RD	980	1922	2	1	$24,000	$24.49
22292200040000	711 CZACKI ST	851	1910	2	1	$21,000	$24.68
22194010070000	16156 NEW AVE	888	1909	2	1	$22,000	$24.77
22291050130000	21 E LOGAN ST	988	1908	2	1	$25,000	$25.30
22204370170000	420 GRANT ST	864	1924	2	1	$22,000	$25.46
22203190190000	222 CASS ST	860	1921	2	1	$22,000	$25.58
22203130150000	310 LOCKPORT ST	929	1911	2	1	$24,000	$25.83
22204350160000	402 PORTER ST	836	1908	2	1	$22,001	$26.32
22204400220000	520 MCCARTHY RD	990	1920	3	1	$26,353	$26.62
22292270010000	823 STATE ST	860	1898	2	1	$23,000	$26.74
22204300070000	603 PORTER ST	784	1904	2	1	$22,000	$28.06
22291010120000	8 E DIVISION ST	960	1924	2	1	$27,000	$28.12
22203130090000	31 CASS ST	960	1916	2	1	$27,000	$28.12
22292240040000	207 SHORT ST	768	1898	2	1	$22,000	$28.65
22292000100000	215 CUSTER ST	800	1910	1	1	$23,000	$28.75
22204270130000	311 CASS ST	778	1923	2	1	$23,000	$29.56
22204310120000	310 JULIA ST	840	1915	2	1	$25,000	$29.76
22204400200000	514 MCCARTHY RD	770	1922	2	1	$23,000	$29.87
22203190210000	405 STATE ST	905	1921	2	1	$28,000	$30.94
22204400330000	503 LEMONT ST	864	1920	2	1	$27,001	$31.25
22204400040000	409 LEMONT ST	818	1926	2	1	$26,001	$31.79
22203050380000	15836 NEW AVE	864	1922	3	1	$28,001	$32.41
22203050070000	15964 NEW AVE	952	1906	2	1	$31,000	$32.56
22302010240000	16394 NEW AVE	827	1918	2	1	$27,000	$32.65
22291160060000	823 SINGER AVE	946	1924	2	1	$31,001	$32.77
22203050370000	15844 NEW AVE	988	1916	2	1	$33,001	$33.40
22291180070000	921 WARNER AVE	768	1924	2	1	$27,000	$35.16
22203190080000	203 LINCOLN ST	988	1898	2	1	$35,000	$35.43
22302010090000	**16378 NEW AVE**	**899**	**1913**	**2**	**1**	**$35,000**	**$38.93**

Median of all 31 comparables: $28.12 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 19010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 31 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.

22204400240000	22302010150000	22292210010000	22204370200000	22292200040000
22194010070000	22291050130000	22204370170000	22203190190000	22203130150000
22204350160000	22204400220000	22292270010000	22204300070000	22291010120000
22203130090000	22292240040000	22292000100000	22204270130000	22204310120000
22204400200000	22203190210000	22204400330000	22204400040000	22203050380000
22203050070000	22302010240000	22291160060000	22203050370000	22291180070000
22203190080000				

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.