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	10104240030000
Property address	9605 N KEELER AVE
Township	Niles (24)
Assessor neighborhood	24051
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$55,000

11.8% of the current assessed value.

COMPARABLES IMPLY

$48,540

Estimated tax effect about $1,370 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,460

SECTION 1

The argument in one paragraph

The Assessor values 241 other properties in assessor neighborhood 24051 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 $24.71 per square foot. This home is assessed at $28.00 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,964 square feet gives $48,540. 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	1,964 square feet
Land area	11,879 square feet
Year built	1950
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$55,000
Assessed value per square foot	$28.00

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	382
2	Building area within 15% of this home	269
3	Built within 15 years of this home	265
4	Same building type	244
5	Same construction quality grade	241

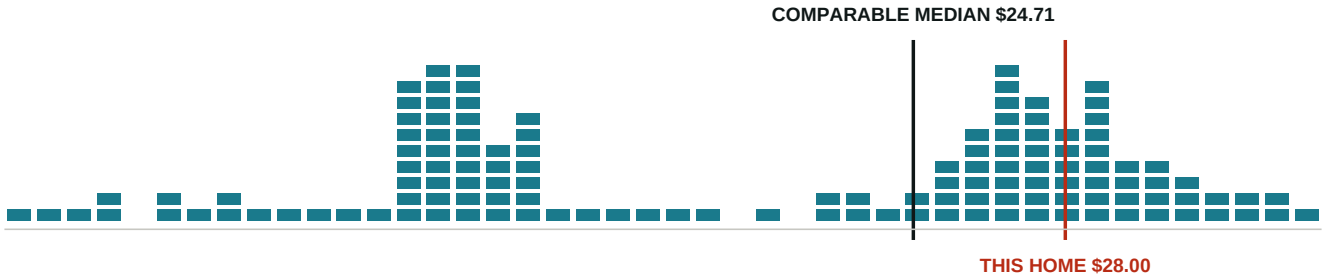
The comparable figure used is the median of all 241 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 241 properties 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	241
Lowest assessed	$5.04 per square foot
25th percentile	$14.82 per square foot
Median	$24.71 per square foot
75th percentile	$27.90 per square foot
Highest assessed	$33.55 per square foot
This home	$28.00 per square foot
Position	assessed above 184 of the 241 comparable properties, the 76th percentile



$5.04 per sq ft — 241 comparable properties by assessed value per square foot, one mark is 2 properties — $33.55 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 241 comparables	$24.71
Building area of this home	1,964 sq ft
Median multiplied by building area	**$48,540**
Current total assessed value	$55,000
Difference, the reduction requested	**$6,460**

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 $6,460 in assessed value is worth roughly $1,370 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

241 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 241 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
10151050010000	9551 N KENNETH AVE	1,974	1956	4	2	$10,161	$5.15
10154210590000	4000 SUFFIELD CT	1,954	1954	4	2	$11,618	$5.95
10154210400000	4000 SUFFIELD CT	1,954	1954	4	2	$14,658	$7.50
10152310400000	9200 N KEYSTONE AVE	1,964	1954	3	2	$16,675	$8.49
10144220110000	8825 LINCOLNWOOD DR	1,977	1952	4	2	$17,360	$8.78
10151210120000	9300 KENNETH AVE	1,956	1957	3	2	$22,362	$11.43
10154250410000	4004 GREENWOOD ST	1,932	1955	3	1	$23,346	$12.08
10153040270000	9118 KOLMAR AVE	1,961	1957	4	2	$27,068	$13.80
10153260030000	8843 KNOX AVE	1,967	1952	4	2	$28,603	$14.54
10153040280000	9118 KOLMAR AVE	1,961	1957	4	2	$28,589	$14.58
10154100070000	9031 LOWELL AVE	1,973	1956	4	2	$29,229	$14.81
10154100080000		1,973	1956	4	2	$29,233	$14.82
10153260040000		1,967	1952	4	2	$29,780	$15.14
10154030330000		1,984	1955	4	2	$30,098	$15.17
10154030320000		1,984	1955	4	2	$30,099	$15.17
10153190290000		1,939	1952	4	2	$29,420	$15.17
10153190300000		1,939	1952	4	2	$29,424	$15.17
10153130140000		1,978	1954	4	2	$30,576	$15.46
10153130150000		1,978	1954	4	2	$30,580	$15.46
10151210110000		1,956	1957	3	2	$30,640	$15.66
10154250400000		1,932	1955	3	1	$30,851	$15.97
10154210390000		1,954	1954	4	2	$31,289	$16.01
10154260040000		1,944	1954	3	1	$31,172	$16.03
10154260050000		1,944	1954	3	1	$31,172	$16.03
10154090140000		1,992	1956	4	2	$32,125	$16.13
10154090130000		1,992	1956	4	2	$32,129	$16.13
10153120270000		1,997	1956	4	2	$32,320	$16.18
10153120260000		1,997	1956	4	2	$32,323	$16.19
10152310390000		1,964	1954	3	2	$36,756	$18.71
10151050020000		1,974	1956	4	2	$44,940	$22.77
10144220100000		1,977	1952	4	2	$46,340	$23.44
10104060220000		1,969	1958	3	1	$48,923	$24.85
10104270730000		1,994	1955	2	1	$50,000	$25.08
10151050370000		1,993	1955	3	2	$51,000	$25.59
10151220530000		1,932	1961	3	2	$50,400	$26.09
10154130550000		1,961	1958	3	1	$52,290	$26.66
10221030680000		1,947	1954	3	1	$52,001	$26.71
10153060360000		1,944	1958	4	2	$52,279	$26.89
10152140420000		1,992	1960	4	3	$54,000	$27.11
10152130250000		1,955	1954	4	2	$53,000	$27.11

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10151280470000		1,989	1955	3	1	$54,000	$27.15
10151270560000		1,953	1961	4	2	$53,371	$27.33
10152110440000		1,956	1956	4	3	$53,748	$27.48
10154250530000		1,953	1964	3	2	$53,818	$27.56
10143060540000		1,988	1961	4	2	$54,902	$27.62
10152280320000		1,955	1957	4	2	$54,000	$27.62
10154120420000		1,936	1958	4	2	$53,561	$27.67
10104240030000	**9605 N KEELER AVE**	**1,964**	**1950**	**4**	**2**	**$55,000**	**$28.00**
10154190530000		1,971	1956	4	2	$56,576	$28.70
10153210460000		1,954	1956	4	2	$56,115	$28.72
10152270290000		1,970	1955	4	3	$58,000	$29.44
10144230540000		1,938	1956	3	2	$57,126	$29.48
10153270130000		1,951	1955	4	2	$59,064	$30.27
10153270450000		1,992	1952	4	2	$61,000	$30.62
10153210010000		1,995	1955	4	2	$62,000	$31.08
10154110470000		1,959	1956	5	2	$61,000	$31.14
10153070300000		1,952	1956	4	2	$62,000	$31.76
10154090010000		1,969	1954	4	2	$63,000	$32.00
10153200170000		1,968	1954	3	2	$63,000	$32.01
10154000250000		1,982	1957	4	2	$64,000	$32.29
10153190340000		1,945	1954	4	2	$63,000	$32.39

Median of all 241 comparables: $24.71 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24051, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 241 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.

10152080440000	10151050010000	10154210590000	10154190520000	10104140220000
10152260160000	10154210400000	10104140430000	10154270170000	10152310400000
10144220110000	10104200180000	10154270010000	10152080220000	10152080230000
10154090240000	10151210120000	10154250410000	10153040300000	10152170220000
10152160150000	10152160160000	10154280520000	10153040270000	10154040110000
10104140230000	10153200080000	10152130060000	10152130050000	10153200070000
10144210220000	10153270210000	10153270220000	10152240150000	10152240140000
10144100130000	10154280280000	10154000150000	10154000140000	10153120210000
10153120220000	10152240410000	10153050330000	10153050320000	10153260220000
10153260230000	10154200020000	10154130110000	10154130100000	10153050180000
10153260030000	10154040100000	10153040280000	10152010170000	10152010180000
10152190270000	10152190280000	10154220150000	10154220140000	10154100070000
10154100080000	10144230160000	10144230170000	10153190260000	10153210110000
10153210100000	10153260040000	10154030330000	10154030320000	10153190290000
10153190300000	10144190050000	10144190060000	10153270050000	10153270040000
10153050190000	10153260050000	10153260060000	10153190380000	10154200010000
10153130140000	10153130150000	10151210110000	10154250400000	10153200300000
10153200290000	10154210390000	10154260040000	10154260050000	10154090140000
10154090130000	10104230140000	10154260070000	10154260060000	10153120270000
10153120260000	10153190100000	10153190090000	10104230130000	10154030160000
10154030170000	10152240420000	10153040310000	10154230160000	10144210230000
10154230150000	10104200170000	10152170210000	10152310390000	10144100120000
10154090250000	10154190350000	10152260170000	10154270180000	10151050020000
10222130790000	10104160230000	10144220100000	10222130760000	10221030310000
10104250560000	10104170360000	10104060220000	10104270730000	10222140590000
10104170190000	10221030690000	10221020020000	10151120140000	10151050370000
10104230370000	10104100500000	10104220420000	10104170230000	10221020010000
10151200130000	10104250490000	10152000480000	10151220530000	10152200400000
10152100480000	10104160270000	10152200310000	10151120130000	10151120070000
10152280330000	10152290260000	10154120440000	10152020290000	10104160300000
10154130550000	10221000260000	10221030680000	10152140360000	10154030400000
10104170340000	10152190330000	10154270020000	10104220540000	10153060360000
10154240470000	10154120520000	10154280410000	10151050520000	10152140420000
10152130250000	10154100320000	10151280470000	10151180330000	10151270560000
10152010460000	10152110440000	10144230460000	10152210470000	10154250530000
10143060540000	10152280320000	10154120420000	10144020150000	10152180600000
10151110530000	10152190360000	10154100310000	10154210710000	10144120460000
10154040500000	10154120460000	10222130800000	10152070380000	10154200450000
10222000080000	10154250490000	10152310530000	10154240360000	10144130520000
10151290070000	10154030230000	10152240550000	10144210450000	10154190530000
10153210460000	10144170200000	10222140550000	10154240700000	10152130260000
10152210440000	10151020370000	10154240350000	10153140010000	10141190480000
10144160360000	10152270290000	10144230540000	10154200480000	10154190390000
10144060590000	10144180180000	10154180200000	10151110430000	10153210470000
10153060370000	10153270130000	10222000150000	10153270010000	10144170300000

10144210460000 10153270450000 10153140020000 10154120490000 10153210010000
10153190390000 10154110470000 10153070300000 10154090010000 10153200170000
10154000250000 10153190340000 10153130180000 10144150150000 10144160320000
10152170350000

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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