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	10143180010000
Property address	3913 FOUR WINDS WAY
Township	Niles (24)
Assessor neighborhood	24150
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$56,000

16.1% of the current assessed value.
Estimated tax effect about $1,910 a year at a 7% composite rate.

COMPARABLES IMPLY

$46,996

REDUCTION REQUESTED

$9,004

SECTION 1

The argument in one paragraph

The Assessor values 78 other properties in assessor neighborhood 24150 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 $34.01 per square foot. This home is assessed at $40.52 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,382 square feet gives $46,996. 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	1,382 square feet
Land area	7,088 square feet
Year built	1958
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$56,000
Assessed value per square foot	$40.52

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	154
2	Building area within 15% of this home	81
3	Built within 15 years of this home	79
4	Same building type	79
5	Same construction quality grade	78

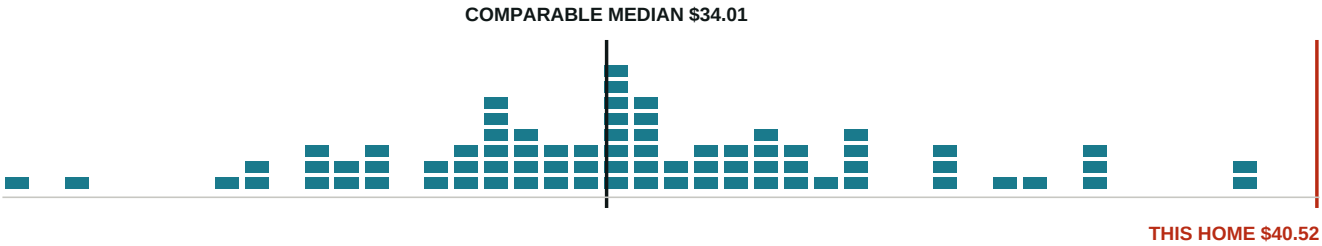
The comparable figure used is the median of all 78 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 78 properties 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	78
Lowest assessed	$28.48 per square foot
25th percentile	$32.93 per square foot
Median	$34.01 per square foot
75th percentile	$35.46 per square foot
Highest assessed	$39.97 per square foot
This home	$40.52 per square foot
Position	assessed above 78 of the 78 comparable properties, the 100th percentile



$28.48 per sq ft — 78 comparable properties by assessed value per square foot, one mark is one property — $40.52 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 78 comparables	$34.01
Building area of this home	1,382 sq ft
Median multiplied by building area	**$46,996**
Current total assessed value	$56,000
Difference, the reduction requested	**$9,004**

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 $9,004 in assessed value is worth roughly $1,910 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

78 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 78 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
10143000680000	3949 CHURCH ST	1,299	1970	3	1	$37,001	$28.48
10143000540000	8935 N CRAWFORD AVE	1,375	1962	3	1	$42,001	$30.55
10143000700000	9141 N CRAWFORD AVE	1,299	1968	3	1	$40,000	$30.79
10143000720000	9133 N CRAWFORD AVE	1,298	1969	3	1	$40,093	$30.89
10143000570000	8901 N CRAWFORD AVE	1,375	1962	3	1	$43,001	$31.27
10143000690000	9151 N CRAWFORD AVE	1,299	1969	4	1	$40,844	$31.44
10143000530000	8945 N CRAWFORD AVE	1,375	1962	3	2	$43,531	$31.66
10143170420000	3914 FOUR WINDS WAY	1,395	1957	3	2	$44,291	$31.75
10143000670000	3945 CHURCH ST	1,299	1971	3	2	$41,270	$31.77
10143000450000	9053 N CRAWFORD AVE	1,350	1963	3	1	$43,001	$31.85
10143000500000	9009 N CRAWFORD AVE	1,375	1962	3	1	$44,001	$32.00
10143000710000	9137 N CRAWFORD AVE	1,328	1969	3	2	$43,000	$32.38
10143030740000	3645 DAVIS ST	1,471	1966	4	2	$48,000	$32.63
10143180170000	8945 POTTAWATTAMI DR	1,382	1955	3	2	$45,236	$32.73
10143000520000	8955 N CRAWFORD AVE	1,430	1963	4	2	$47,001	$32.87
10143000490000	9015 N CRAWFORD AVE	1,276	1962	3	1	$42,001	$32.92
10143190190000	8927 SLEEPING BEAR RD	1,382	1956	3	2	$45,567	$32.97
10143200580000	8946 SAMOSET TRL	1,381	1959	3	1	$46,000	$33.31
10143000460000	9047 N CRAWFORD AVE	1,350	1963	3	2	$45,001	$33.33
10143000770000	9115 N CRAWFORD AVE	1,377	1968	3	2	$46,000	$33.41
10143000560000	8915 N CRAWFORD AVE	1,375	1962	3	2	$46,001	$33.46
10143200020000	9057 TAMAROA TER	1,330	1960	3	2	$44,509	$33.47
10143200230000	9034 SAMOSET TRL	1,320	1962	3	2	$44,348	$33.60
10143170240000	9130 SAMOSET TRL	1,363	1959	3	2	$46,082	$33.81
10143220020000	9149 SAMOSET TRL	1,382	1958	3	2	$46,815	$33.87
10143000780000	9111 N CRAWFORD AVE	1,298	1969	3	1	$44,001	$33.90
10143000470000	9033 N CRAWFORD AVE	1,325	1963	3	1	$45,001	$33.96
10143170280000	9106 SAMOSET TRL	1,324	1958	3	1	$45,000	$33.99
10143160150000	3910 WHITE CLOUD DR	1,500	1960	4	2	$51,000	$34.00
10143180390000	8918 SLEEPING BEAR RD	1,365	1958	4	2	$46,413	$34.00
10143200380000	9010 SAMOSET TRL	1,382	1961	4	1	$47,000	$34.01
10143170250000	9124 SAMOSET TRL	1,382	1958	3	1	$47,001	$34.01
10143000050000	9156 FOUR WINDS WAY	1,320	1960	3	1	$45,000	$34.09
10143000510000	9001 N CRAWFORD AVE	1,430	1962	4	2	$49,001	$34.27
10143200240000	9028 SAMOSET TRL	1,367	1960	3	2	$47,000	$34.38
10143220230000	9107 SAMOSET TRL	1,373	1959	4	2	$47,289	$34.44
10143170290000	9104 SAMOSET TRL	1,450	1959	3	2	$50,000	$34.48
10143200220000	9040 SAMOSET TRL	1,330	1962	3	1	$46,000	$34.59
10143210070000	3853 SUGAR LOAF LN	1,382	1955	3	2	$48,000	$34.73
10143000550000	8919 N CRAWFORD AVE	1,375	1962	3	2	$48,001	$34.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10143190170000	8939 SLEEPING BEAR RD	1,454	1955	3	2	$51,000	$35.08
10143190150000	8951 SLEEPING BEAR RD	1,476	1957	3	2	$52,000	$35.23
10143160160000	3906 WHITE CLOUD DR	1,333	1961	3	1	$47,000	$35.26
10143000760000	9119 N CRAWFORD AVE	1,327	1969	3	2	$47,000	$35.42
10143170260000	9118 SAMOSET TRL	1,382	1959	3	1	$49,000	$35.46
10143030800000	3609 DAVIS ST	1,352	1964	3	2	$48,001	$35.50
10143200040000		1,382	1960	4	2	$49,424	$35.76
10143160200000		1,313	1961	3	2	$47,000	$35.80
10143190420000		1,469	1962	3	1	$53,000	$36.08
10143200250000		1,355	1961	3	2	$49,000	$36.16
10143210100000		1,382	1955	3	2	$50,000	$36.18
10143030710000		1,326	1965	3	1	$48,000	$36.20
10143170270000		1,325	1958	3	1	$49,001	$36.98
10143200490000		1,458	1957	4	2	$54,000	$37.04
10143230250000		1,344	1960	3	2	$50,000	$37.20
10143160130000		1,382	1958	3	3	$53,000	$38.35
10143180120000		1,382	1956	3	1	$53,000	$38.35
10143230270000		1,325	1958	3	2	$51,000	$38.49
10143170110000		1,382	1958	4	3	$55,001	$39.80
10143200210000		1,401	1959	4	2	$56,000	$39.97
10143180010000	**3913 FOUR WINDS WAY**	**1,382**	**1958**	**4**	**2**	**$56,000**	**$40.52**

Median of all 78 comparables: $34.01 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 78 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.

10143000680000	10143000280000	10143000540000	10143000700000	10143000720000
10143000730000	10143000570000	10143000690000	10143000530000	10143170420000
10143000670000	10143000450000	10143000500000	10143170350000	10143000710000
10143030740000	10143180170000	10143170370000	10143000520000	10143000490000
10143190190000	10143000080000	10143190110000	10143000440000	10143190340000
10143200580000	10143000460000	10143000770000	10143000560000	10143200020000
10143200230000	10143170240000	10143220020000	10143000780000	10143000470000
10143200410000	10143170280000	10143160150000	10143180390000	10143200380000
10143170250000	10143000050000	10143160180000	10143000510000	10143200240000
10143190430000	10143220230000	10143170290000	10143200220000	10143210070000
10143200390000	10143000060000	10143000550000	10143190170000	10143190150000
10143160160000	10143000760000	10143170260000	10143190220000	10143030800000
10143180330000	10143200040000	10143160200000	10143190420000	10143200250000
10143210100000	10143030710000	10143190090000	10143170270000	10143200490000
10143230250000	10143190040000	10143040290000	10143160130000	10143180120000
10143230270000	10143170110000	10143200210000		

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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