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	10144120370000
Property address	9059 FORESTVIEW RD
Township	Niles (24)
Assessor neighborhood	24051
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$54,000	$47,860	$6,140

11.4% of the current assessed value.
Estimated tax effect about $1,302 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 43 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 $30.25 per square foot. This home is assessed at $34.13 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,582 square feet gives $47,860. 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	1,582 square feet
Land area	7,920 square feet
Year built	1954
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$54,000
Assessed value per square foot	$34.13

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	195
2	Building area within 15% of this home	49
3	Built within 15 years of this home	45
4	Same building type	43
5	Same construction quality grade	43

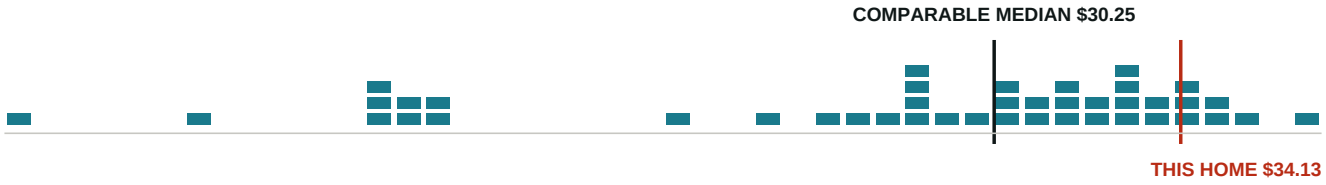
The comparable figure used is the median of all 43 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 43 properties 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	43
Lowest assessed	$9.67 per square foot
25th percentile	$26.07 per square foot
Median	$30.25 per square foot
75th percentile	$33.17 per square foot
Highest assessed	$37.06 per square foot
This home	$34.13 per square foot
Position	assessed above 38 of the 43 comparable properties, the 88th percentile



$9.67 per sq ft — 43 comparable properties by assessed value per square foot, one mark is one property — $37.06 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 43 comparables	$30.25
Building area of this home	1,582 sq ft
Median multiplied by building area	**$47,860**
Current total assessed value	$54,000
Difference, the reduction requested	**$6,140**

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 $6,140 in assessed value is worth roughly $1,302 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 43 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
10142260140000	9228 BENNETT AVE	1,734	1953	4	2	$16,760	$9.67
10154130060000	9039 KEELER AVE	1,808	1954	3	1	$24,400	$13.50
10144070150000	3544 GROVE ST	1,667	1953	4	2	$29,393	$17.63
10144070140000	3544 GROVE ST	1,667	1953	4	2	$29,393	$17.63
10104150190000	9756 KEELER AVE	1,429	1951	4	2	$25,344	$17.74
10104150200000	9756 KEELER AVE	1,429	1951	4	2	$25,476	$17.83
10154060270000	9140 KEYSTONE AVE	1,503	1960	3	2	$26,983	$17.95
10154130070000	9039 KEELER AVE	1,808	1954	3	1	$33,770	$18.68
10154060260000	9140 KEYSTONE AVE	1,503	1960	3	2	$28,508	$18.97
10142260130000	9228 BENNETT AVE	1,734	1953	4	2	$40,940	$23.61
10144240400000	8852 BENNETT AVE	1,706	1955	4	1	$43,774	$25.66
10151220540000	9329 KENNETH AVE	1,803	1960	3	2	$47,744	$26.48
10222130430000	4234 BOB-O-LINK TER	1,560	1949	4	2	$43,235	$27.71
10222130590000	4348 BOB-O-LINK TER	1,752	1949	3	2	$49,567	$28.29
10154210740000	4005 GROVE ST	1,694	1956	3	2	$48,049	$28.36
10152270220000	9255 KEELER AVE	1,800	1953	4	2	$51,473	$28.60
10142180020000	9354 BENNETT AVE	1,710	1948	4	2	$49,000	$28.65
10144210260000	8814 LINCOLNWOOD DR	1,648	1957	3	2	$47,697	$28.94
10144130440000	9045 EWING AVE	1,786	1958	4	2	$51,800	$29.00
10222130080000	4321 LEE ST	1,600	1945	3	1	$48,000	$30.00
10144130420000	9053 EWING AVE	1,786	1956	3	1	$54,000	$30.24
10142190320000	3320 LYONS ST	1,818	1956	4	1	$55,000	$30.25
10104050570000	9929 N KEYSTONE AVE	1,414	1948	3	1	$43,000	$30.41
10152040300000	9511 KEELER AVE	1,394	1940	3	1	$43,000	$30.85
10144200220000	8842 CENTRAL PARK AVE	1,813	1959	4	2	$57,001	$31.44
10144160020000	8953 CENTRAL PARK AVE	1,540	1955	2	1	$49,001	$31.82
10142260320000	9241 EWING AVE	1,599	1953	4	2	$51,000	$31.89
10222140500000	4335 BOB-O-LINK TER	1,562	1948	3	1	$50,000	$32.01
10154140410000	9035 KEDVALE AVE	1,674	1945	4	2	$54,000	$32.26
10144120230000	9042 EWING AVE	1,544	1957	4	1	$50,000	$32.38
10144200560000	8824 CENTRAL PARK AVE	1,680	1954	3	1	$55,000	$32.74
10142260330000	9237 EWING AVE	1,664	1953	4	2	$55,001	$33.05
10144100170000	9000 LINCOLNWOOD DR	1,502	1954	3	1	$50,000	$33.29
10144170320000	8938 FORESTVIEW RD	1,562	1957	4	3	$52,026	$33.31
10144220240000	8814 FORESTVIEW RD	1,436	1953	4	1	$48,000	$33.43
10153260420000	8851 KNOX AVE	1,550	1961	3	1	$52,000	$33.55
10222130600000	4342 BOB-O-LINK TER	1,352	1948	3	1	$46,000	$34.02
10154130600000	9020 KEDVALE AVE	1,350	1943	3	1	$46,000	$34.07
10144120370000	**9059 FORESTVIEW RD**	**1,582**	**1954**	**3**	**2**	**$54,000**	**$34.13**
10142190010000	9331 E PRAIRIE RD	1,480	1951	3	2	$51,000	$34.46

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10144130070000	9041 EWING AVE	1,411	1952	3	1	$49,000	$34.73
10144220410000	8851 N LINCOLNWOOD DR	1,714	1953	3	1	$59,621	$34.78
10143070300000	3741 GREENWOOD ST	1,350	1961	3	1	$48,001	$35.56
10221050010000	4554 MAIN ST	1,430	1957	4	1	$53,000	$37.06

Median of all 43 comparables: $30.25 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 43 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.

10142260140000	10154130060000	10144070150000	10144070140000	10104150190000
10104150200000	10154060270000	10154130070000	10154060260000	10142260130000
10144240400000	10151220540000	10222130430000	10222130590000	10154210740000
10152270220000	10142180020000	10144210260000	10144130440000	10222130080000
10144130420000	10142190320000	10104050570000	10152040300000	10144200220000
10144160020000	10142260320000	10222140500000	10154140410000	10144120230000
10144200560000	10142260330000	10144100170000	10144170320000	10144220240000
10153260420000	10222130600000	10154130600000	10142190010000	10144130070000
10144220410000	10143070300000	10221050010000		

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.