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	10144200220000
Property address	8842 CENTRAL PARK AVE
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
$57,001	**$50,180**	**$6,821**

12.0% of the current assessed value.
Estimated tax effect about $1,447 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 122 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 $27.68 per square foot. This home is assessed at $31.44 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,813 square feet gives $50,180. 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	1,813 square feet
Land area	5,310 square feet
Year built	1959
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$57,001
Assessed value per square foot	$31.44

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	133
3	Built within 15 years of this home	127
4	Same building type	125
5	Same construction quality grade	122

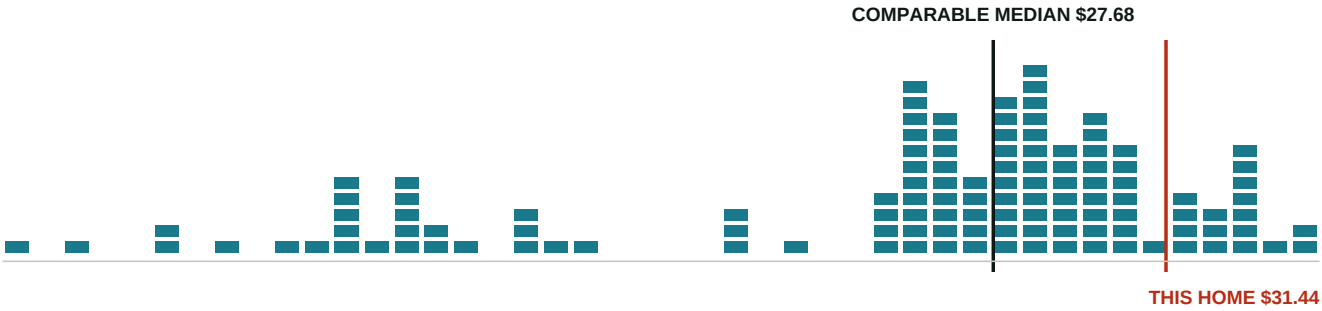
The comparable figure used is the median of all 122 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 122 properties 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	122
Lowest assessed	$6.10 per square foot
25th percentile	$25.14 per square foot
Median	$27.68 per square foot
75th percentile	$29.75 per square foot
Highest assessed	$34.78 per square foot
This home	$31.44 per square foot
Position	assessed above 105 of the 122 comparable properties, the 86th percentile



$6.10 per sq ft — 122 comparable properties by assessed value per square foot, one mark is one property — $34.78 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 122 comparables	$27.68
Building area of this home	1,813 sq ft
Median multiplied by building area	**$50,180**
Current total assessed value	$57,001
Difference, the reduction requested	**$6,821**

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 $6,821 in assessed value is worth roughly $1,447 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

122 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 122 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
10153190110000	8921 KNOX AVE	1,896	1956	4	2	$17,995	$9.49
10142260140000	9228 BENNETT AVE	1,734	1953	4	2	$16,760	$9.67
10154140420000	9031 KEDVALE AVE	1,914	1946	4	2	$20,472	$10.70
10154130060000	9039 KEELER AVE	1,808	1954	3	1	$24,400	$13.50
10154140090000	9031 KEDVALE AVE	1,914	1946	4	2	$30,709	$16.04
10154130070000	9039 KEELER AVE	1,808	1954	3	1	$33,770	$18.68
10153190120000	8921 KNOX AVE	1,896	1956	4	2	$41,505	$21.89
10142260130000	9228 BENNETT AVE	1,734	1953	4	2	$40,940	$23.61
10152040560000	9556 KEDVALE AVE	1,951	1959	3	1	$49,000	$25.12
10152040400000	4124 SKOKIANA TER	1,904	1959	3	1	$48,000	$25.21
10152060390000	9529 KEYSTONE AVE	1,951	1958	3	1	$50,000	$25.63
10144240400000	8852 BENNETT AVE	1,706	1955	4	1	$43,774	$25.66
10152040410000	4118 SKOKIANA TER	1,904	1958	4	2	$49,000	$25.74
10151190540000	9316 N KILBOURN AVE	1,828	1959	4	1	$47,249	$25.85
10142110030000	3306 EMERSON ST	1,924	1959	4	1	$50,000	$25.99
10152040480000	9532 KEDVALE AVE	1,951	1958	4	2	$50,816	$26.05
10152060370000	9541 KEYSTONE AVE	1,951	1959	3	1	$51,000	$26.14
10152060430000	9505 KEYSTONE AVE	1,951	1959	3	1	$51,000	$26.14
10152060350000	4038 TOWER CIR	1,951	1960	3	1	$51,001	$26.14
10152040590000	4106 SKOKIANA TER	1,904	1958	3	1	$50,000	$26.26
10151220540000	9329 KENNETH AVE	1,803	1960	3	2	$47,744	$26.48
10152120560000	9530 N KARLOV AVE	1,896	1958	4	2	$50,354	$26.56
10152120550000	9536 N KARLOV AVE	1,946	1958	4	2	$51,696	$26.57
10152040460000	9544 KEDVALE AVE	1,951	1958	3	1	$52,000	$26.65
10152040500000	9520 KEDVALE AVE	1,951	1958	3	1	$52,001	$26.65
10152040470000	9538 KEDVALE AVE	1,951	1958	3	2	$52,149	$26.73
10152040390000	4130 SKOKIANA TER	1,904	1958	4	2	$51,000	$26.79
10151280510000	9226 KILBOURN AVE	1,925	1956	3	1	$51,890	$26.96
10153050310000	4514 DAVIS ST	1,852	1959	3	2	$50,083	$27.04
10152060340000	4044 TOWER CIR	1,951	1960	4	2	$53,000	$27.17
10152060400000	9523 KEYSTONE AVE	1,951	1959	4	2	$53,000	$27.17
10142100050000	9406 E PRAIRIE RD	1,849	1957	4	1	$50,931	$27.55
10104160280000	9700 N KEDVALE AVE	1,941	1955	4	2	$53,478	$27.55
10152060380000	9535 KEYSTONE AVE	1,951	1960	4	2	$54,000	$27.68
10152060360000		1,951	1960	4	2	$54,000	$27.68
10152040520000		1,951	1958	4	2	$54,000	$27.68
10152040320000		1,869	1954	4	2	$52,000	$27.82
10222130400000		1,884	1952	4	2	$53,000	$28.13
10142180040000		1,838	1957	3	1	$52,000	$28.29
10222130590000		1,752	1949	3	2	$49,567	$28.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10154210740000		1,694	1956	3	2	$48,049	$28.36
10152270220000		1,800	1953	4	2	$51,473	$28.60
10151020330000		1,888	1957	4	1	$54,000	$28.60
10142180020000		1,710	1948	4	2	$49,000	$28.65
10144130440000		1,786	1958	4	2	$51,800	$29.00
10151130070000		1,919	1960	4	2	$56,000	$29.18
10143060390000		1,943	1962	3	2	$57,000	$29.34
10154140430000		1,848	1945	3	1	$55,000	$29.76
10221020060000		1,905	1947	4	2	$57,000	$29.92
10222130740000		1,833	1953	3	1	$55,000	$30.01
10142190290000		1,828	1956	4	2	$55,000	$30.09
10144130420000		1,786	1956	3	1	$54,000	$30.24
10142190320000		1,818	1956	4	1	$55,000	$30.25
10222130620000		1,930	1951	4	2	$59,000	$30.57
10142190300000		1,828	1958	4	2	$56,000	$30.63
10152120410000		1,885	1958	4	3	$59,000	$31.30
10144200220000	**8842 CENTRAL PARK AVE**	**1,813**	**1959**	**4**	**2**	**$57,001**	**$31.44**
10144200560000		1,680	1954	3	1	$55,000	$32.74
10142210220000		1,907	1958	4	2	$63,000	$33.04
10144210040000		1,887	1949	4	2	$63,000	$33.39
10144220410000		1,714	1953	3	1	$59,621	$34.78

Median of all 122 comparables: $27.68 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 122 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.

10104190480000	10142150360000	10153190110000	10142260140000	10154140420000
10154040360000	10104230170000	10152030500000	10154130060000	10154150300000
10154150290000	10154150190000	10152030120000	10154150400000	10152250280000
10152250290000	10154150110000	10154150100000	10154140280000	10154140270000
10154140090000	10154040370000	10144070150000	10144070140000	10104230180000
10154130070000	10153190120000	10104190010000	10142150350000	10142260130000
10152040560000	10152040400000	10152120420000	10152060390000	10144240400000
10152040410000	10151190540000	10142110030000	10152040480000	10151020340000
10152100490000	10152060370000	10152060430000	10152060350000	10152040590000
10152220440000	10151220540000	10152120560000	10152120550000	10152040460000
10152040500000	10152040470000	10152040390000	10151280510000	10153050310000
10152060340000	10152060400000	10142100050000	10104160280000	10152060380000
10152060360000	10152040520000	10222130430000	10152040320000	10142190450000
10152160180000	10222130400000	10144060240000	10142090090000	10142180040000
10222130590000	10154210740000	10143060470000	10153300110000	10152270220000
10151020330000	10142180020000	10152300290000	10152060420000	10144040010000
10143100450000	10144210260000	10144130440000	10151130070000	10222130770000
10143060390000	10144130450000	10144130410000	10143060400000	10143060510000
10152040490000	10154140430000	10221020060000	10222130080000	10222130740000
10142190290000	10143060480000	10144130420000	10152040450000	10142190320000
10222130620000	10143060550000	10143070490000	10142190300000	10152120410000
10142260320000	10143060530000	10222140500000	10144130360000	10154140410000
10144120230000	10144200560000	10153260410000	10142150450000	10142210220000
10142260330000	10144140010000	10144170320000	10144210040000	10153260420000
10144120370000	10144220410000			

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.