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	10151250440000
Property address	9233 KILPATRICK AVE
Township	Niles (24)
Assessor neighborhood	24031
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$42,000

11.8% of the current assessed value.

COMPARABLES IMPLY

$37,059

Estimated tax effect about $1,048 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,941

SECTION 1

The argument in one paragraph

The Assessor values 1702 other properties in assessor neighborhood 24031 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 $26.40 per square foot. This home is assessed at $29.91 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,404 square feet gives $37,059. 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	1,404 square feet
Land area	7,220 square feet
Year built	1959
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$42,000
Assessed value per square foot	$29.91

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	4,091
2	Building area within 15% of this home	2,113
3	Built within 15 years of this home	1,967
4	Same building type	1,706
5	Same construction quality grade	1,702

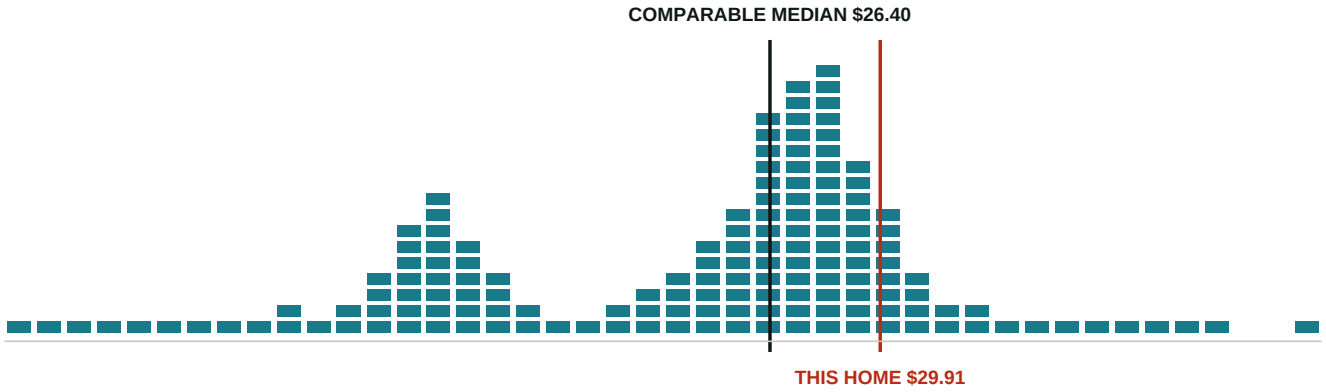
The comparable figure used is the median of all 1702 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1702 properties 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	1,702
Lowest assessed	$1.96 per square foot
25th percentile	$17.48 per square foot
Median	$26.40 per square foot
75th percentile	$28.37 per square foot
Highest assessed	$44.00 per square foot
This home	$29.91 per square foot
Position	assessed above 1521 of the 1702 comparable properties, the 89th percentile



$1.96 per sq ft — 1702 comparable properties by assessed value per square foot, one mark is 13 properties — $44.00 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1702 comparables	$26.40
Building area of this home	1,404 sq ft
Median multiplied by building area	**$37,059**
Current total assessed value	$42,000
Difference, the reduction requested	**$4,941**

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 $4,941 in assessed value is worth roughly $1,048 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

1702 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 1702 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
10163130550000	5237 DAVIS ST	1,400	1953	3	1	$2,747	$1.96
10151240570000	9250 KILPATRICK AVE	1,404	1959	4	2	$5,795	$4.13
10151250400000	9251 KILPATRICK AVE	1,404	1959	4	2	$8,410	$5.99
10281180250000	5240 HARVARD TER	1,406	1950	4	2	$15,258	$10.85
10211100200000		1,405	1954	4	2	$18,210	$12.96
10204160160000		1,400	1955	3	1	$21,172	$15.12
10204160170000		1,400	1955	3	1	$21,172	$15.12
10202290250000		1,401	1956	4	2	$21,690	$15.48
10202280320000		1,408	1958	3	2	$22,287	$15.83
10202280330000		1,408	1958	3	2	$22,287	$15.83
10202290380000		1,401	1956	4	2	$22,603	$16.13
10281180260000		1,406	1950	4	2	$28,104	$19.99
10183020240000		1,405	1960	4	2	$29,079	$20.70
10211100190000		1,405	1954	4	2	$29,998	$21.35
10163280390000		1,400	1954	3	1	$33,000	$23.57
10181140170000		1,399	1951	3	1	$33,000	$23.59
10163110420000		1,408	1955	4	1	$33,436	$23.75
10181020340000		1,408	1955	4	2	$34,000	$24.15
10163110440000		1,408	1957	4	2	$34,872	$24.77
10201190100000		1,404	1946	4	1	$34,909	$24.86
10163110480000		1,408	1955	4	2	$35,021	$24.87
10213140360000		1,403	1956	3	1	$35,572	$25.35
10163110460000		1,408	1959	3	1	$36,000	$25.57
10211130290000		1,407	1953	3	1	$36,001	$25.59
10183020320000		1,405	1960	4	2	$36,367	$25.88
10151240620000		1,404	1960	4	2	$36,460	$25.97
10151250410000		1,404	1959	4	2	$36,687	$26.13
10182000570000		1,407	1965	4	2	$37,000	$26.30
10161090410000		1,406	1957	4	2	$37,000	$26.32
10182010440000		1,403	1962	3	2	$37,000	$26.37
10151240590000		1,404	1960	4	2	$37,738	$26.88
10161090480000		1,406	1960	4	2	$38,000	$27.03
10071050220000		1,405	1953	3	1	$38,000	$27.05
10151240560000		1,404	1959	4	1	$38,001	$27.07
10174190470000		1,404	1957	4	1	$38,001	$27.07
10163040610000		1,408	1951	2	1	$38,239	$27.16
10163130470000		1,400	1953	3	1	$38,365	$27.40
10151240640000		1,404	1961	4	2	$38,629	$27.51
10151230660000		1,404	1959	4	2	$39,286	$27.98
10204240070000		1,400	1959	3	2	$39,231	$28.02

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10213010410000		1,407	1959	4	1	$39,898	$28.36
10211120190000		1,407	1960	4	1	$40,000	$28.43
10151250430000		1,404	1959	4	2	$39,919	$28.43
10151240580000		1,404	1959	4	2	$39,948	$28.45
10281320140000		1,405	1955	3	1	$40,000	$28.47
10281020450000		1,404	1962	3	1	$40,000	$28.49
10201190300000		1,404	1957	4	2	$40,001	$28.49
10151250420000		1,404	1958	4	2	$40,080	$28.55
10281080420000		1,400	1958	3	1	$40,000	$28.57
10281200470000		1,400	1958	3	1	$40,000	$28.57
10182050030000		1,400	1956	3	1	$40,249	$28.75
10163120170000		1,406	1948	4	2	$41,000	$29.16
10213210320000		1,404	1966	4	2	$41,001	$29.20
10281300140000		1,400	1955	2	1	$41,000	$29.29
10151240630000		1,404	1959	4	2	$42,000	$29.91
10163040660000		1,404	1954	4	2	$42,000	$29.91
10151250460000		1,404	1960	4	2	$42,000	$29.91
10151250440000	**9233 KILPATRICK AVE**	**1,404**	**1959**	**4**	**2**	**$42,000**	**$29.91**
10281140120000		1,403	1952	3	2	$42,000	$29.94
10151250390000		1,404	1963	4	2	$45,000	$32.05
10213150440000		1,404	1952	4	2	$46,000	$32.76

Median of all 1702 comparables: $26.40 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24031, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1702 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.

10163130550000	10281200150000	10161200400000	10163290530000	10163240530000
10151240570000	10281280210000	10181040260000	10183090430000	10213080230000
10213140090000	10151250400000	10174170210000	10212250590000	10173030140000
10212190460000	10281080130000	10163100400000	10281010220000	10213070110000
10211110200000	10173090340000	10281090210000	10211110400000	10213080130000
10202150210000	10163250460000	10174300150000	10212240370000	10181020040000
10163170400000	10163170420000	10161040130000	10281010200000	10213090020000
10213060140000	10174210360000	10174240020000	10163170440000	10174040070000
10213310150000	10213100020000	10214010010000	10184050140000	10163100010000
10163100590000	10202140100000	10164240050000	10163250010000	10281180250000
10163170410000	10204130100000	10213320300000	10213320310000	10174260140000
10174260130000	10163310430000	10213320320000	10174260120000	10183000240000
10174050130000	10213070210000	10281030250000	10213070660000	10181020260000
10281090150000	10281200160000	10213070550000	10204230310000	10204230330000
10163210210000	10204230320000	10213080110000	10213080120000	10174220180000
10211310170000	10212190090000	10164170050000	10164170060000	10163290330000
10281020280000	10281020290000	10211100200000	10163290340000	10163170060000
10181050160000	10181050150000	10181020240000	10174030110000	10174030120000
10212160100000	10161210220000	10161210210000	10213260010000	10183000120000
10183000110000	10213020410000	10174160370000	10281010210000	10181020010000
10181020020000	10202320130000	10161090470000	10181020220000	10181020190000
10212080440000	10213070500000	10213060210000	10213060110000	10281020330000
10281020320000	10163170300000	10163170290000	10174070340000	10174070330000
10174040110000	10213300040000	10174130180000	10173150180000	10173150170000
10173160300000	10173160290000	10204010040000	10204010050000	10174130170000
10161090460000	10181090380000	10204160020000	10202150340000	10202150330000
10161210410000	10161210400000	10174300140000	10174230010000	10151240480000
10213150490000	10214000100000	10161130130000	10161130140000	10174230020000
10204100200000	10202320090000	10213060220000	10211210380000	10174310320000
10174310310000	10212210090000	10183000040000	10183000030000	10202280360000
10164160080000	10164160070000	10213150180000	10213150170000	10164020170000
10164020180000	10174200330000	10174200340000	10204160010000	10153250220000
10281000140000	10281000150000	10174290010000	10204100190000	10213230110000
10213230100000	10153240120000	10153240130000	10181070310000	10281080210000
10281010470000	10161210320000	10161210330000	10174160380000	10211310310000
10174140050000	10174140040000	10204120090000	10204120100000	10204190360000
10204190370000	10163170350000	10163170360000	10073070030000	10073070020000
10161150120000	10161150110000	10281030090000	10174030090000	10174200320000
10174200310000	10201080100000	10281080250000	10183000060000	10183000050000
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10161140200000	10281010280000	10281070390000	10174030100000	10174140290000
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10202290380000	10153240080000	10174020120000	10174020110000	10213140390000
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10161120150000	10181070320000	10163200540000	10204110420000	10163100650000
10174210470000	10202150200000	10163280400000	10213140360000	10184130340000
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10181170100000	10181030300000	10223290160000	10183040250000	10202230190000
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10173120390000	10212250620000	10204210680000	10211130290000	10213010400000
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10161230380000	10202170120000	10212220550000	10211130010000	10163060420000
10161020530000	10183020320000	10174220450000	10202270430000	10164090180000
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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.