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	10173130170000
Property address	8901 MC VICKER AVE
Township	Niles (24)
Assessor neighborhood	24031
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$32,000	**$27,472**	**$4,528**

14.1% of the current assessed value.
Estimated tax effect about $960 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 474 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 $30.83 per square foot. This home is assessed at $35.91 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 891 square feet gives $27,472. 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	891 square feet
Land area	6,600 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$35.91

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	541
2	Building area within 15% of this home	534
3	Built within 15 years of this home	492
4	Same building type	475
5	Same construction quality grade	474

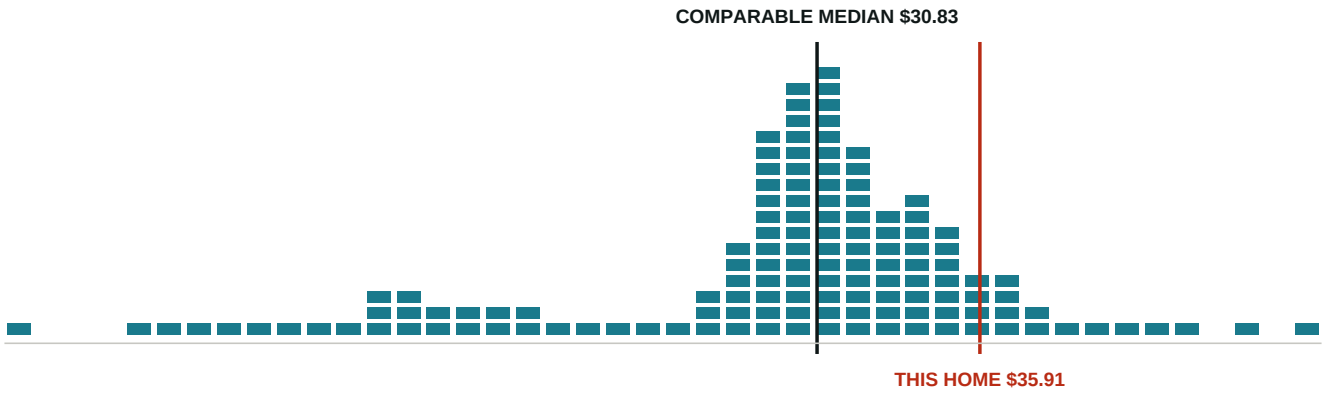
The comparable figure used is the median of all 474 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 474 properties 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	474
Lowest assessed	$5.47 per square foot
25th percentile	$29.05 per square foot
Median	$30.83 per square foot
75th percentile	$33.27 per square foot
Highest assessed	$46.58 per square foot
This home	$35.91 per square foot
Position	assessed above 432 of the 474 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 474 comparables	$30.83
Building area of this home	891 sq ft
Median multiplied by building area	**$27,472**
Current total assessed value	$32,000
Difference, the reduction requested	**$4,528**

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 $4,528 in assessed value is worth roughly $960 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

474 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 474 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
10204120320000		892	1951	2	1	$25,000	$28.03
10204020470000		897	1951	2	1	$25,685	$28.63
10204230220000		900	1962	2	1	$26,000	$28.89
10204030490000		897	1952	2	1	$26,029	$29.02
10204030480000		892	1952	2	1	$25,914	$29.05
10204030460000		892	1952	2	1	$25,915	$29.05
10204020460000		892	1951	2	1	$26,414	$29.61
10202220040000		900	1957	2	1	$26,919	$29.91
10204020490000		897	1952	2	1	$26,878	$29.96
10204130240000		897	1951	2	1	$26,905	$29.99
10204030530000		897	1951	2	1	$27,000	$30.10
10204020450000		897	1951	2	1	$27,000	$30.10
10204030450000		897	1951	2	1	$27,000	$30.10
10204120230000		897	1951	2	1	$27,000	$30.10
10204030500000		892	1951	2	1	$27,000	$30.27
10204020370000		892	1951	2	1	$27,000	$30.27
10204020590000		892	1951	2	1	$27,000	$30.27
10204030390000		892	1951	2	1	$27,000	$30.27
10204130230000		892	1951	2	1	$27,000	$30.27
10204130280000		892	1953	2	1	$27,000	$30.27
10204020360000		892	1951	2	1	$27,000	$30.27
10204030580000		892	1952	2	1	$27,000	$30.27
10204030560000		892	1951	2	1	$27,000	$30.27
10204130170000		892	1951	2	1	$27,001	$30.27
10204010480000		879	1950	2	1	$27,000	$30.72
10204020390000		900	1951	2	1	$28,000	$31.11
10204020520000		897	1951	2	1	$28,000	$31.22
10204120280000		897	1951	2	1	$28,000	$31.22
10161170390000		893	1950	2	1	$28,000	$31.35
10204110340000		893	1951	2	1	$28,000	$31.35
10204010450000		893	1950	2	1	$28,001	$31.36
10161170410000		893	1950	2	1	$28,001	$31.36
10204130300000		892	1951	2	1	$28,000	$31.39
10204020380000		892	1951	2	1	$28,000	$31.39
10204030350000		892	1951	2	1	$28,000	$31.39
10204070290000		890	1951	2	1	$28,000	$31.46
10204110290000		890	1951	2	1	$28,000	$31.46
10164000230000		885	1951	3	1	$28,000	$31.64
10073070320000		884	1949	2	1	$28,000	$31.67
10181120210000		880	1951	2	1	$28,000	$31.82

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10204130290000		897	1950	2	1	$29,000	$32.33
10163040720000		897	1949	2	1	$29,000	$32.33
10204020480000		892	1951	2	1	$29,000	$32.51
10204120290000		892	1951	2	1	$29,000	$32.51
10174030520000		890	1952	2	1	$29,000	$32.58
10204010500000		890	1950	2	1	$29,000	$32.58
10213170530000		899	1952	2	1	$29,917	$33.28
10073080090000		901	1953	2	1	$30,000	$33.30
10223290180000		900	1949	2	1	$30,000	$33.33
10281140040000		896	1955	2	1	$30,001	$33.48
10212130330000		882	1956	3	1	$30,000	$34.01
10212120170000		882	1956	2	1	$30,000	$34.01
10161170430000		893	1950	2	2	$31,000	$34.71
10073030020000		884	1950	2	1	$31,000	$35.07
10211140330000		883	1956	2	1	$31,000	$35.11
10202080120000		880	1950	3	1	$31,000	$35.23
10174090430000		880	1949	3	1	$31,000	$35.23
10173130170000	**8901 MC VICKER AVE**	**891**	**1957**	**2**	**1**	**$32,000**	**$35.91**
10202210090000		882	1950	2	1	$32,000	$36.28
10073080100000		880	1952	2	1	$32,000	$36.36
10163100630000		897	1952	3	1	$33,000	$36.79

Median of all 474 comparables: $30.83 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 474 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.

10163280050000	10172140180000	10161130160000	10202200090000	10181050260000
10161170470000	10212190590000	10161170530000	10172130320000	10212190470000
10161170540000	10202300220000	10202300230000	10281140360000	10212080480000
10202040070000	10281140350000	10174020010000	10281090070000	10281090080000
10163290110000	10163290120000	10204130110000	10204130120000	10174060110000
10281010020000	10281070010000	10281140280000	10281140290000	10281080040000
10281080030000	10183030090000	10183030100000	10174030020000	10204050320000
10204050330000	10172130310000	10174060120000	10281010010000	10161170190000
10204150360000	10204150350000	10281060380000	10281060390000	10163170320000
10163170310000	10174030010000	10174120130000	10174120120000	10281080150000
10212250170000	10212250160000	10174020020000	10212090080000	10212090070000
10281080140000	10204230270000	10204230280000	10212190030000	10202310030000
10202310040000	10212160360000	10202170010000	10202170020000	10202200080000
10212080060000	10202040080000	10212160530000	10172140190000	10161130170000
10181100450000	10211140120000	10183070250000	10202250070000	10212190250000
10181130030000	10161080420000	10212160600000	10201200050000	10201190320000
10181050250000	10161170490000	10281060450000	10174100500000	10281070020000
10164170570000	10164090140000	10281060480000	10163290450000	10281210230000
10204120320000	10181030360000	10163170510000	10161170550000	10211200480000
10201220510000	10161080410000	10211310030000	10181100540000	10161230470000
10202100170000	10202100270000	10183100290000	10202140200000	10211140310000
10202080310000	10204020470000	10183070280000	10204060380000	10204230220000
10281260220000	10173170310000	10204030490000	10174040170000	10202220050000
10161180480000	10181080400000	10204030480000	10204030460000	10164020150000
10163290150000	10161230510000	10173120310000	10181080340000	10211140250000
10161170570000	10161170500000	10161170560000	10161170520000	10161170510000
10201220490000	10164090090000	10212120480000	10202290360000	10211100300000
10211040100000	10202240080000	10163320430000	10163060640000	10163060590000
10211140350000	10202140210000	10173130370000	10202140310000	10181040420000
10201220210000	10164010300000	10173170210000	10163280410000	10202010440000
10174040400000	10204020460000	10181080460000	10163290460000	10164170490000
10174110500000	10181090430000	10201220250000	10201220290000	10163120640000
10173130360000	10174070540000	10202220040000	10164170240000	10204020490000
10204130240000	10201190310000	10213010110000	10212190510000	10163200200000
10211140320000	10211140290000	10211140260000	10211140230000	10211140280000
10204030530000	10204020450000	10204030450000	10204120230000	10201220410000
10201220530000	10281220100000	10173130240000	10211040110000	10163150450000
10204240220000	10163060690000	10211090090000	10204030500000	10204020370000
10204020590000	10204030390000	10204130230000	10204130280000	10204020360000
10204030580000	10204030560000	10204130170000	10163240690000	10211180180000
10281220340000	10281270130000	10174100510000	10161170460000	10173120380000
10163030470000	10163040830000	10173120360000	10173090470000	10212130030000
10281220350000	10182050280000	10182050270000	10201180370000	10173120400000
10163080400000	10164020420000	10201190290000	10183100220000	10163040690000
10161170400000	10174110450000	10183060270000	10281180190000	10204010480000

10204060390000	10204110280000	10201220200000	10174160450000	10202140330000
10202140160000	10163210610000	10211180170000	10073060020000	10213030380000
10174240420000	10181080380000	10184060010000	10164010130000	10174030490000
10211100180000	10212160540000	10212160520000	10173120260000	10163040680000
10163130460000	10164020340000	10163100610000	10163100640000	10202360250000
10281010420000	10163210650000	10211140240000	10211140300000	10211140370000
10163210620000	10161170480000	10204020390000	10201220280000	10174020490000
10183100280000	10183100260000	10204020520000	10204120280000	10212120570000
10161230520000	10174180530000	10183020340000	10183060280000	10281230270000
10161170390000	10204110340000	10204010450000	10161170410000	10204130300000
10204020380000	10204030350000	10173130350000	10204120240000	10163250420000
10202290400000	10204070290000	10204110290000	10182050290000	10281110360000
10281210210000	10164000230000	10211100310000	10073070320000	10161130600000
10211230170000	10163130510000	10163060510000	10181120210000	10212210170000
10173170280000	10173130210000	10174030500000	10174170470000	10173130300000
10183060210000	10204210630000	10213270580000	10202290370000	10281080490000
10164000160000	10201220360000	10212050540000	10211140270000	10211140380000
10201220470000	10201220450000	10163120530000	10214100180000	10174050530000
10172140510000	10211110590000	10281310390000	10174100520000	10211200100000
10174180390000	10204130290000	10163040720000	10183070240000	10183060230000
10183060260000	10161030260000	10164170110000	10202100140000	10204020480000
10204120290000	10183070220000	10183100230000	10174030520000	10204010500000
10212240120000	10181070420000	10281210250000	10201220270000	10281220030000
10173080380000	10174160430000	10073060070000	10073090200000	10202190270000
10202100210000	10211140360000	10281230350000	10174020520000	10163180430000
10281260230000	10174080510000	10163160520000	10163070640000	10281260240000
10213170530000	10073080090000	10223290180000	10174180190000	10073060060000
10174010470000	10174080540000	10212250580000	10202050420000	10281140040000
10183070290000	10202080640000	10281020460000	10202140320000	10183060330000
10174110420000	10204020350000	10213300290000	10073100210000	10174080690000
10174260500000	10174110400000	10174010480000	10174000590000	10174030410000
10174090590000	10212130330000	10212120170000	10174000570000	10281180530000
10073030110000	10174090630000	10174090570000	10204170100000	10073060040000
10173090420000	10173090410000	10173080400000	10181080470000	10202100130000
10174000490000	10202140290000	10174180510000	10174230470000	10173040220000
10174110200000	10202120140000	10183070270000	10183100240000	10161170430000
10174030540000	10174120500000	10174010520000	10174000600000	10183100200000
10183060310000	10174110410000	10174090440000	10073030020000	10211140330000
10174110550000	10174010510000	10174010440000	10202080120000	10174090430000
10174090470000	10174090540000	10174090530000	10174010530000	10173080370000
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10174100410000	10183070320000	10174020400000	10174080620000	10174160510000
10173120330000	10174170480000	10202210090000	10174010450000	10073080100000
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10201180410000	10174090610000	10173090460000	10163100630000	10173130320000
10281220360000	10202070130000	10183100180000	10071070260000	10174140370000
10174000680000	10174010540000	10174090560000	10073040110000	10183070310000
10202160070000	10174080500000	10212160620000	10174180430000	10174080640000
10073020180000	10073110300000	10173170270000	10174090450000	10073040100000
10174190480000	10211040300000	10174080530000	10073040340000	

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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