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	10213120250000
Property address	8221 LOCKWOOD AVE
Township	Niles (24)
Assessor neighborhood	24031
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$47,338

20.6% of the current assessed value.

COMPARABLES IMPLY

$37,593

Estimated tax effect about $2,067 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,745

SECTION 1

The argument in one paragraph

The Assessor values 130 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 $20.06 per square foot. This home is assessed at $25.26 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,874 square feet gives $37,593. 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	1,874 square feet
Land area	6,493 square feet
Year built	1952
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$47,338
Assessed value per square foot	$25.26

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	381
2	Building area within 15% of this home	247
3	Built within 15 years of this home	211
4	Same building type	130
5	Same construction quality grade	130

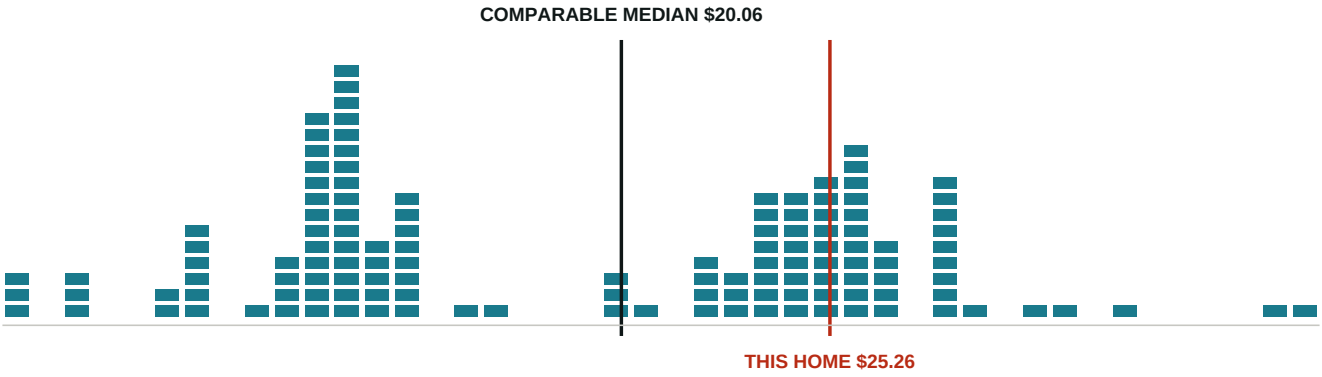
The comparable figure used is the median of all 130 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 130 properties 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	130
Lowest assessed	$4.63 per square foot
25th percentile	$12.95 per square foot
Median	$20.06 per square foot
75th percentile	$25.38 per square foot
Highest assessed	$37.47 per square foot
This home	$25.26 per square foot
Position	assessed above 97 of the 130 comparable properties, the 75th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 130 comparables	$20.06
Building area of this home	1,874 sq ft
Median multiplied by building area	**$37,593**
Current total assessed value	$47,338
Difference, the reduction requested	**$9,745**

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 $9,745 in assessed value is worth roughly $2,067 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

130 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 130 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
10281220310000	5244 BRUMMEL ST	1,945	1954	4	2	$12,923	$6.64
10174250450000	8825 MASON AVE	1,900	1956	4	2	$17,549	$9.24
10174250100000	8825 MASON AVE	1,900	1956	4	2	$17,549	$9.24
10174250090000	8825 MASON AVE	1,900	1956	4	2	$17,904	$9.42
10151230430000	9250 KEATING AVE	1,890	1958	4	2	$20,595	$10.90
10213220020000	8121 GROSS POINT RD	1,827	1957	3	2	$21,902	$11.99
10163010090000	9140 LINDER AVE	1,920	1966	2	1	$24,173	$12.59
10213110230000	5350 MONROE ST	1,915	1957	4	2	$24,836	$12.97
10174280220000	8832 MANGO AVE	1,911	1958	4	2	$24,907	$13.03
10174280210000	8832 MANGO AVE	1,911	1958	4	2	$24,907	$13.03
10281230230000	5200 BRUMMEL ST	1,848	1951	4	2	$24,652	$13.34
10163010100000	9140 LINDER AVE	1,920	1966	2	1	$25,628	$13.35
10213110470000	5350 MONROE ST	1,915	1957	4	2	$25,797	$13.47
10213070140000	5349 WASHINGTON ST	1,841	1957	4	2	$24,921	$13.54
10213070150000	5349 WASHINGTON ST	1,841	1957	4	2	$24,922	$13.54
10281230220000	5200 BRUMMEL ST	1,848	1951	4	2	$25,345	$13.71
10213050320000	5518 MADISON ST	1,868	1957	4	1	$25,790	$13.81
10213050330000	5518 MADISON ST	1,868	1957	4	1	$25,790	$13.81
10281010360000	7912 LINDER AVE	1,836	1961	4	2	$25,407	$13.84
10281010350000	7912 LINDER AVE	1,836	1961	4	2	$25,407	$13.84
10174140360000	9000 PARKSIDE AVE	1,808	1955	4	1	$26,151	$14.46
10174140350000	9000 PARKSIDE AVE	1,808	1955	4	1	$26,212	$14.50
10153180190000	8950 KNOX AVE	1,893	1956	4	2	$27,854	$14.71
10153180180000	8950 KNOX AVE	1,893	1956	4	2	$27,854	$14.71
10213220010000		1,827	1957	3	2	$26,983	$14.77
10151230440000		1,890	1958	4	2	$30,478	$16.13
10181090230000		1,883	1955	4	2	$41,305	$21.94
10182010410000		1,826	1956	4	2	$41,150	$22.54
10212120600000		1,842	1958	4	1	$42,570	$23.11
10202110420000		1,938	1955	3	1	$46,440	$23.96
10181150230000		1,890	1953	4	2	$46,000	$24.34
10184000330000		1,914	1961	4	2	$47,000	$24.56
10174250520000		1,856	1955	3	2	$46,000	$24.78
10213120830000		1,817	1958	4	2	$45,286	$24.92
10211310480000		1,843	1950	4	1	$46,000	$24.96
10213120250000	**8221 LOCKWOOD AVE**	**1,874**	**1952**	**4**	**2**	**$47,338**	**$25.26**
10182040390000		1,808	1955	3	2	$46,001	$25.44
10211200340000		1,825	1959	3	2	$46,498	$25.48
10153170430000		1,941	1955	4	2	$49,676	$25.59
10182000340000		1,907	1957	3	1	$48,861	$25.62

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10211210590000		1,915	1966	4	2	$49,069	$25.62
10174230440000		1,888	1952	3	1	$48,390	$25.63
10174130520000		1,855	1952	3	2	$48,001	$25.88
10174200440000		1,837	1954	4	1	$47,554	$25.89
10202180240000		1,916	1958	4	2	$50,001	$26.10
10153240460000		1,847	1958	4	2	$48,228	$26.11
10212080590000		1,871	1964	3	2	$49,000	$26.19
10153230320000		1,828	1957	4	2	$47,974	$26.24
10281040470000		1,890	1955	4	2	$50,000	$26.46
10182000250000		1,840	1954	4	2	$49,000	$26.63
10161230530000		1,875	1955	3	2	$50,000	$26.67
10212120580000		1,814	1966	4	2	$49,000	$27.01
10213280550000		1,899	1953	4	2	$53,000	$27.91
10212120560000		1,813	1955	4	2	$51,000	$28.13
10211290140000		1,841	1958	3	2	$52,000	$28.25
10071060110000		1,923	1951	3	1	$56,000	$29.12
10073080080000		1,921	1951	4	2	$59,000	$30.71
10071040030000		1,822	1952	3	2	$57,000	$31.28
10071050280000		1,876	1954	3	2	$61,000	$32.52
10071050240000		1,876	1953	4	2	$68,000	$36.25
10153180370000		1,808	1954	4	2	$67,745	$37.47

Median of all 130 comparables: $20.06 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 130 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.

10281030040000	10281030070000	10202340140000	10202320030000	10281220310000
10202290200000	10281090200000	10281090190000	10174250450000	10174250100000
10281090180000	10281030060000	10281030050000	10174250090000	10151230430000
10281180120000	10161210020000	10213220020000	10161210010000	10204230170000
10173090270000	10173090260000	10213150550000	10213100150000	10212120020000
10204230160000	10163010090000	10161130400000	10161130390000	10204190020000
10163280300000	10163280310000	10213150250000	10213110230000	10174280220000
10174280210000	10213100140000	10212120010000	10153230100000	10153230110000
10204190010000	10213070190000	10213070180000	10281230230000	10163010100000
10213110470000	10213070140000	10213070150000	10281230220000	10213050320000
10213050330000	10281010360000	10281010350000	10174140360000	10174140350000
10153170270000	10281180130000	10153170260000	10153180190000	10153180180000
10213220010000	10151230440000	10202320100000	10202340080000	10281220320000
10182030300000	10202290190000	10181090230000	10204190440000	10202240150000
10182010410000	10212120600000	10281200300000	10213080400000	10172210030000
10202230210000	10213220150000	10182040140000	10202180310000	10182030330000
10202110420000	10281100580000	10181150230000	10213050480000	10184000330000
10211070190000	10202050460000	10212050440000	10281100530000	10182010180000
10174250520000	10172080470000	10153180160000	10213120830000	10211310480000
10213070640000	10174210390000	10182040390000	10211200340000	10153170430000
10182000340000	10211210590000	10174230440000	10174130520000	10174200440000
10202180240000	10153240460000	10281040680000	10212080590000	10153230320000
10281040470000	10182000250000	10161230530000	10281040410000	10212120580000
10213280550000	10211191130000	10071060220000	10153180430000	10212120560000
10202180300000	10211290140000	10153180330000	10071050210000	10071060110000
10073080080000	10071040030000	10071050280000	10071050240000	10153180370000

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.