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	10221050010000
Property address	4554 MAIN ST
Township	Niles (24)
Assessor neighborhood	24051
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$53,000

10.2% of the current assessed value.

COMPARABLES IMPLY

$47,616

Estimated tax effect about $1,142 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,384

SECTION 1

The argument in one paragraph

The Assessor values 30 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 $33.30 per square foot. This home is assessed at $37.06 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,430 square feet gives $47,616. 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	1,430 square feet
Land area	13,143 square feet
Year built	1957
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$53,000
Assessed value per square foot	$37.06

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	38
3	Built within 15 years of this home	32
4	Same building type	30
5	Same construction quality grade	30

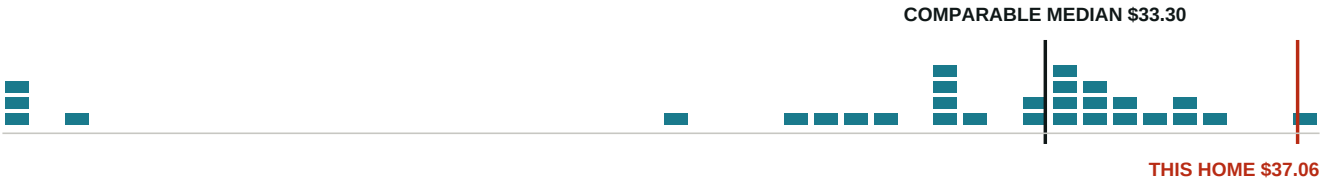
The comparable figure used is the median of all 30 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 30 properties 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	30
Lowest assessed	$17.74 per square foot
25th percentile	$30.53 per square foot
Median	$33.30 per square foot
75th percentile	$34.12 per square foot
Highest assessed	$37.39 per square foot
This home	$37.06 per square foot
Position	assessed above 29 of the 30 comparable properties, the 97th percentile



$17.74 per sq ft — 30 comparable properties by assessed value per square foot, one mark is one property — $37.39 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 30 comparables	$33.30
Building area of this home	1,430 sq ft
Median multiplied by building area	**$47,616**
Current total assessed value	$53,000
Difference, the reduction requested	**$5,384**

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 $5,384 in assessed value is worth roughly $1,142 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 30 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
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
10154060260000	9140 KEYSTONE AVE	1,503	1960	3	2	$28,508	$18.97
10222130430000	4234 BOB-O-LINK TER	1,560	1949	4	2	$43,235	$27.71
10104240080000	4146 GOLF RD	1,219	1951	3	1	$36,000	$29.53
10222130080000	4321 LEE ST	1,600	1945	3	1	$48,000	$30.00
10104050570000	9929 N KEYSTONE AVE	1,414	1948	3	1	$43,000	$30.41
10104150100000	9727 TRIPP AVE	1,230	1947	3	1	$38,000	$30.89
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
10222130610000	4334 BOB-O-LINK TER	1,279	1943	3	1	$40,937	$32.01
10222140500000	4335 BOB-O-LINK TER	1,562	1948	3	1	$50,000	$32.01
10144120230000	9042 EWING AVE	1,544	1957	4	1	$50,000	$32.38
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
10141190500000	9243 CRAWFORD AVE	1,284	1949	2	1	$43,000	$33.49
10143060570000	3811 GREENWOOD ST	1,254	1963	3	2	$42,000	$33.49
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
10154130430000	9030 KEDVALE AVE	1,302	1942	3	1	$45,000	$34.56
10144130070000	9041 EWING AVE	1,411	1952	3	1	$49,000	$34.73
10222140540000	4303 BOB-O-LINK TER	1,240	1951	3	2	$44,000	$35.48
10143070300000	3741 GREENWOOD ST	1,350	1961	3	1	$48,001	$35.56
10144120280000	9024 EWING AVE	1,276	1955	3	1	$46,000	$36.05
10221050010000	**4554 MAIN ST**	**1,430**	**1957**	**4**	**1**	**$53,000**	**$37.06**
10144220380000	8845 LINCOLNWOOD DR	1,257	1955	3	1	$47,000	$37.39

Median of all 30 comparables: $33.30 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 30 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.

10104150190000	10104150200000	10154060270000	10154060260000	10222130430000
10104240080000	10222130080000	10104050570000	10104150100000	10144160020000
10142260320000	10222130610000	10222140500000	10144120230000	10144100170000
10144170320000	10144220240000	10141190500000	10143060570000	10153260420000
10222130600000	10154130600000	10144120370000	10142190010000	10154130430000
10144130070000	10222140540000	10143070300000	10144120280000	10144220380000

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.