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	10233010270000
Property address	8326 SPRINGFIELD AVE
Township	Niles (24)
Assessor neighborhood	24081
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$35,368	**$31,612**	**$3,756**

10.6% of the current assessed value.
Estimated tax effect about $797 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 2223 other properties in assessor neighborhood 24081 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 $29.06 per square foot. This home is assessed at $32.51 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,088 square feet gives $31,612. 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	1,088 square feet
Land area	5,134 square feet
Year built	1956
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$35,368
Assessed value per square foot	$32.51

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	5,011
2	Building area within 15% of this home	2,395
3	Built within 15 years of this home	2,330
4	Same building type	2,225
5	Same construction quality grade	2,223

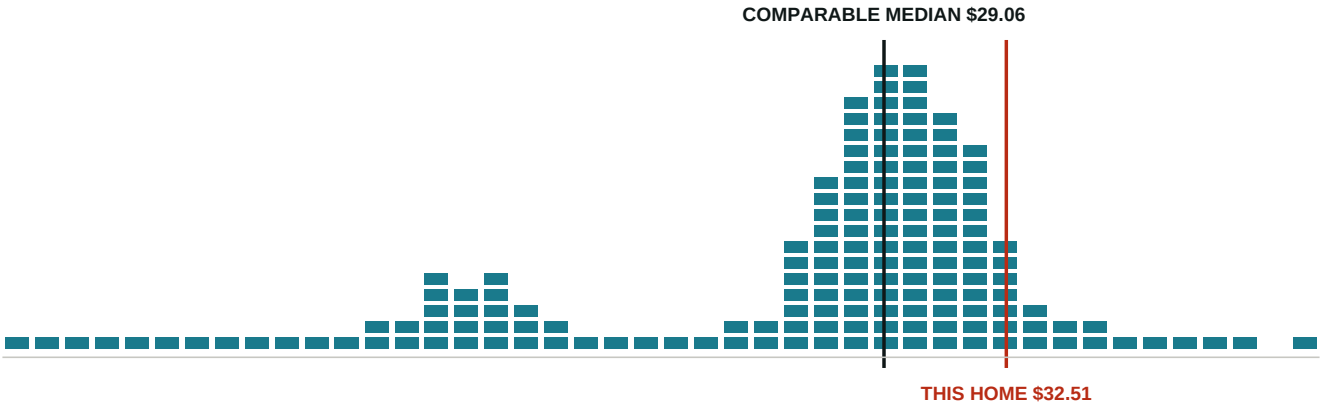
The comparable figure used is the median of all 2223 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 2223 properties 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	2,223
Lowest assessed	$4.18 per square foot
25th percentile	$26.88 per square foot
Median	$29.06 per square foot
75th percentile	$30.75 per square foot
Highest assessed	$41.35 per square foot
This home	$32.51 per square foot
Position	assessed above 2055 of the 2223 comparable properties, the 92nd percentile



$4.18 per sq ft — 2223 comparable properties by assessed value per square foot, one mark is 16 properties — $41.35 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 2223 comparables	$29.06
Building area of this home	1,088 sq ft
Median multiplied by building area	**$31,612**
Current total assessed value	$35,368
Difference, the reduction requested	**$3,756**

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 $3,756 in assessed value is worth roughly $797 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

2223 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 2223 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
10272030410000	7936 KEELER AVE	1,090	1955	2	1	$11,903	$10.92
10233090420000	8208 HARDING AVE	1,093	1953	2	1	$15,164	$13.87
10284000140000		1,085	1954	2	1	$17,142	$15.80
10224150230000		1,090	1953	2	1	$18,320	$16.81
10224150240000		1,090	1953	2	1	$18,320	$16.81
10284000130000		1,085	1954	2	1	$18,392	$16.95
10233090110000		1,092	1953	3	1	$19,820	$18.15
10233090100000		1,092	1953	3	1	$19,820	$18.15
10233020340000		1,092	1954	3	1	$19,951	$18.27
10233020350000		1,092	1954	3	1	$19,951	$18.27
10233090370000		1,093	1953	2	1	$21,269	$19.46
10272030240000		1,090	1955	2	1	$26,919	$24.70
10193080280000		1,092	1950	2	1	$28,000	$25.64
10231150280000		1,083	1956	3	1	$27,835	$25.70
10193110550000		1,084	1950	3	1	$28,000	$25.83
10301180150000		1,086	1956	2	1	$29,174	$26.86
10284170320000		1,091	1954	3	1	$30,000	$27.50
10284280420000		1,091	1954	3	1	$30,083	$27.57
10274020550000		1,092	1959	3	1	$30,854	$28.25
10301050650000		1,092	1954	2	1	$30,968	$28.36
10231000340000		1,093	1961	3	1	$31,000	$28.36
10284170360000		1,092	1952	2	1	$31,000	$28.39
10284280430000		1,091	1952	3	1	$31,000	$28.41
10274140020000		1,093	1957	2	1	$31,076	$28.43
10272220090000		1,087	1955	3	1	$31,039	$28.55
10284020270000		1,092	1957	3	1	$31,346	$28.71
10183160170000		1,093	1956	3	1	$32,000	$29.28
10284170370000		1,092	1951	3	2	$32,000	$29.30
10274020560000		1,092	1956	3	1	$32,000	$29.30
10301050630000		1,092	1954	2	1	$32,000	$29.30
10301160010000		1,092	1953	2	1	$32,000	$29.30
10284160340000		1,092	1948	2	1	$32,000	$29.30
10284280410000		1,091	1951	3	1	$32,000	$29.33
10233150470000		1,090	1953	2	1	$32,000	$29.36
10274010380000		1,086	1955	3	1	$32,000	$29.47
10301180160000		1,086	1954	3	2	$32,000	$29.47
10224090280000		1,085	1952	2	1	$32,000	$29.49
10231100560000		1,085	1953	3	1	$32,000	$29.49
10261130480000		1,092	1953	3	1	$33,000	$30.22
10303050250000		1,092	1957	2	1	$33,011	$30.23

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10272180370000		1,091	1954	3	1	$33,000	$30.25
10272110530000		1,090	1955	2	1	$33,000	$30.28
10193040440000		1,087	1950	3	1	$33,000	$30.36
10233000380000		1,086	1957	2	1	$33,000	$30.39
10263190060000		1,086	1956	2	1	$33,000	$30.39
10303030410000		1,086	1954	2	1	$33,000	$30.39
10232200420000		1,084	1954	3	1	$33,000	$30.44
10301190080000		1,084	1956	2	1	$33,000	$30.44
10191180480000		1,092	1959	3	1	$33,389	$30.58
10263200090000		1,092	1954	2	1	$34,050	$31.18
10193160080000		1,085	1953	3	1	$34,000	$31.34
10284260150000		1,092	1953	2	1	$35,000	$32.05
10263200080000		1,092	1954	3	1	$35,000	$32.05
10284180110000		1,090	1955	2	1	$35,000	$32.11
10261170660000		1,087	1952	2	1	$35,000	$32.20
10272100470000		1,086	1952	2	1	$35,000	$32.23
10263200380000		1,085	1954	3	1	$35,000	$32.26
10231100570000		1,085	1953	3	1	$35,000	$32.26
10233010270000	**8326 SPRINGFIELD AVE**	**1,088**	**1956**	**3**	**2**	**$35,368**	**$32.51**
10303050270000		1,092	1956	2	1	$36,000	$32.97
10261130470000		1,092	1952	3	2	$40,000	$36.63

Median of all 2223 comparables: $29.06 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24081, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 2223 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.

10231100540000	10233130560000	10282250400000	10223050490000	10274070540000
10231190420000	10261170630000	10233060480000	10284010440000	10233260040000
10233030100000	10231270520000	10222160290000	10224230480000	10272230180000
10233160410000	10224220340000	10274000460000	10231050450000	10233130600000
10223150770000	10261130560000	10284020110000	10232070270000	10224300250000
10284150390000	10272030410000	10263010170000	10233270420000	10284250390000
10261140010000	10284150470000	10222120230000	10274150310000	10233090230000
10233000180000	10284020340000	10273050080000	10222160380000	10301140290000
10272080440000	10231300060000	10222080270000	10231280590000	10231280390000
10231140020000	10231020020000	10284030360000	10272000150000	10231140010000
10232160200000	10233090420000	10284130070000	10231330390000	10231050330000
10224010100000	10272300140000	10261120100000	10231100390000	10222070510000
10272230130000	10222150340000	10231030020000	10272140040000	10272140050000
10223020420000	10231160310000	10231160300000	10231160420000	10233190150000
10233280100000	10232160190000	10223050060000	10223050070000	10274060470000
10233070030000	10233070040000	10231330400000	10222040330000	10222040340000
10282300360000	10282300350000	10233090130000	10233090140000	10222120250000
10222120240000	10231340340000	10284130080000	10222160350000	10222160360000
10233000050000	10233000060000	10232130020000	10233010030000	10233010040000
10284010140000	10223040040000	10223040050000	10222120380000	10222120370000
10284010170000	10284010180000	10284110420000	10231340220000	10231340280000
10231340270000	10224230190000	10224230200000	10272020460000	10284000140000
10233090150000	10233090160000	10284020020000	10284020030000	10222080230000
10222080220000	10282280190000	10282280200000	10231160430000	10222070320000
10223040060000	10223040070000	10233160220000	10284000080000	10284000070000
10231220060000	10231220050000	10274020060000	10274020070000	10223030090000
10284210040000	10284210030000	10222060270000	10231340330000	10224070330000
10224070340000	10274140040000	10274140030000	10222060260000	10224200040000
10224200050000	10222110310000	10222110320000	10231070170000	10231070160000
10233170060000	10233170050000	10223050050000	10223050040000	10261040020000
10301130280000	10301130290000	10232000120000	10232070190000	10232070200000
10231140180000	10231140190000	10272180150000	10231100400000	10232190120000
10232190130000	10284020090000	10284020080000	10224000090000	10282290320000
10261100010000	10261100020000	10224260090000	10224260100000	10232130120000
10232130130000	10232000110000	10261170040000	10261170050000	10261070190000
10261070180000	10273110380000	10273110370000	10224150230000	10224150240000
10272320180000	10272320170000	10231340200000	10231340190000	10233170170000
10233170160000	10234030380000	10234030390000	10222080240000	10222080250000
10284000130000	10272020130000	10231140120000	10231140130000	10224090120000
10224090110000	10261100040000	10261100030000	10224150260000	10224150250000
10261080050000	10261080060000	10272180140000	10223030100000	10232130080000
10232130090000	10232130220000	10232130210000	10231330120000	10231330110000
10233280330000	10261170380000	10261170370000	10263040360000	10263040370000
10274050030000	10274050040000	10224230220000	10224230210000	10232130010000
10222080300000	10222080310000	10233050030000	10233050040000	10222080260000

10272010110000	10271080200000	10284170170000	10231140050000	10273110150000
10273110160000	10231260280000	10231260290000	10224000100000	10224010090000
10232100250000	10232100260000	10274090090000	10274090080000	10272120050000
10272120040000	10231190390000	10274070370000	10274070360000	10272280330000
10272280320000	10274060300000	10222080130000	10222080140000	10271080210000
10263030070000	10263030060000	10231140060000	10222080370000	10222080380000
10234020300000	10234020310000	10222180270000	10222180280000	10233170030000
10233170040000	10284000330000	10284000320000	10284000160000	10284000150000
10271080420000	10233020040000	10233020030000	10233000210000	10233000200000
10271180140000	10271180150000	10272170170000	10272000240000	10272000250000
10272300340000	10272300350000	10224000080000	10224000070000	10233090110000
10233090100000	10282290280000	10282290290000	10261040010000	10284110240000
10284110250000	10282290220000	10282290230000	10261000230000	10261000240000
10233020340000	10233020350000	10233300460000	10233300450000	10222160370000
10263010070000	10263010100000	10263010080000	10263010090000	10272240340000
10272240350000	10271080350000	10271080360000	10271080510000	10233000140000
10233000130000	10261070020000	10233020060000	10233020050000	10233070060000
10233070050000	10231190260000	10272170160000	10282290300000	10282290310000
10233170110000	10233170100000	10284020190000	10284020200000	10282290490000
10261140110000	10224010150000	10224010160000	10284170160000	10231050340000
10284020040000	10284020050000	10272230120000	10274070340000	10274070350000
10272310330000	10272310340000	10233170120000	10233170130000	10233130330000
10233090210000	10233090200000	10233070020000	10233060070000	10233060060000
10272310310000	10272310320000	10272240310000	10272240300000	10231300140000
10261110050000	10261110040000	10261140310000	10222150350000	10222120220000
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10284100460000	10272030240000	10193250230000	10193030420000	10231170300000
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10183270120000	10183270110000	10193080290000	10284020330000	10272240480000
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10224070320000	10222100540000	10273100080000	10231190520000	10222160590000
10224300020000	10183180160000	10301050670000	10301020170000	10261150320000
10301170120000	10224040230000	10193200060000	10193190060000	10301030250000
10271020170000	10224050340000	10301060640000	10284250440000	10183190430000
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10232240450000	10301060750000	10231320540000	10183150100000	10224080520000
10284220190000	10284290110000	10193190160000	10193230090000	10301030100000
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10193160130000	10233130390000	10232220240000	10233130370000	10231260450000
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10224040250000	10193010530000	10301180140000	10193150190000	10272310370000
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10272170380000	10233000410000	10233280370000	10232230410000	10232230430000
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10231250490000	10193140200000	10231240450000	10193150040000	10231000520000
10232190440000	10193140420000	10193150060000	10301180060000	10273090410000
10271010240000	10193150210000	10193170040000	10193210150000	10193250170000
10274130400000	10193180220000	10193190270000	10301060620000	10284280420000
10233140030000	10284170440000	10284220160000	10193240010000	10193240270000
10272260550000	10232010110000	10231320460000	10272290540000	10222080420000
10193230030000	10193190180000	10233050120000	10301040700000	10301230090000
10193160030000	10231160320000	10231200220000	10231000430000	10193100490000
10231320330000	10263010630000	10193010500000	10231160630000	10301210020000
10273010470000	10301110200000	10193150310000	10272070450000	10232070450000
10232070580000	10273050150000	10301210080000	10193230160000	10193200110000
10231210100000	10222100510000	10233130450000	10231350340000	10274110420000
10282300840000	10263210200000	10284170420000	10223150320000	10233150490000
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10193010390000	10233140620000	10284250430000	10301060510000	10282250110000
10273010350000	10193190050000	10183250030000	10303050220000	10183190470000
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10274150630000	10274110410000	10263200280000		

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.