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	10274140460000
Property address	7419 N KARLOV 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

$40,000

11.8% of the current assessed value.

COMPARABLES IMPLY

$35,259

Estimated tax effect about $1,006 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,741

SECTION 1

The argument in one paragraph

The Assessor values 3041 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 $27.81 per square foot. This home is assessed at $31.55 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,268 square feet gives $35,259. 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	1,268 square feet
Land area	4,920 square feet
Year built	1954
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$40,000
Assessed value per square foot	$31.55

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	3,405
3	Built within 15 years of this home	3,301
4	Same building type	3,044
5	Same construction quality grade	3,041

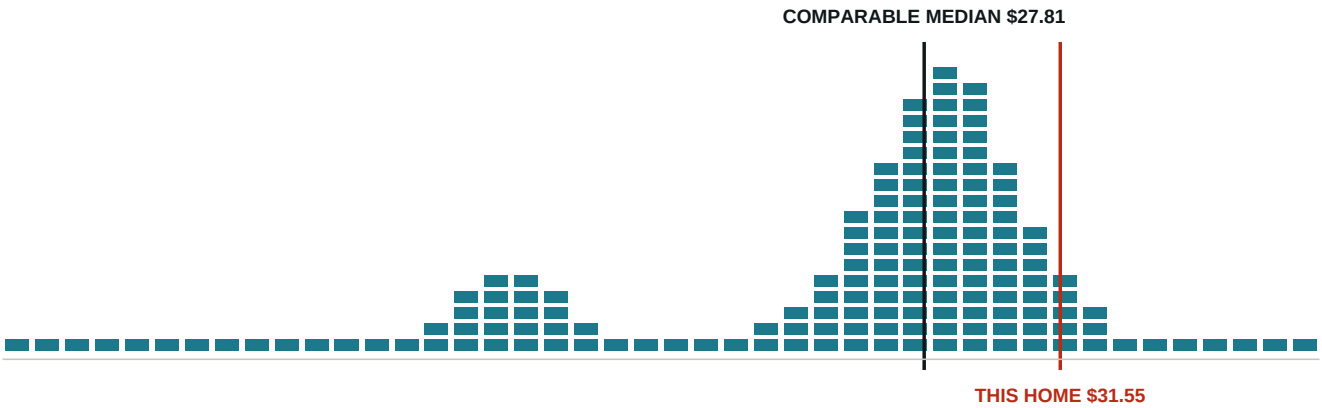
The comparable figure used is the median of all 3041 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 3041 properties 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	3,041
Lowest assessed	$2.48 per square foot
25th percentile	$25.45 per square foot
Median	$27.81 per square foot
75th percentile	$29.33 per square foot
Highest assessed	$38.67 per square foot
This home	$31.55 per square foot
Position	assessed above 2860 of the 3041 comparable properties, the 94th percentile



$2.48 per sq ft — 3041 comparable properties by assessed value per square foot, one mark is 23 properties — $38.67 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 3041 comparables	$27.81
Building area of this home	1,268 sq ft
Median multiplied by building area	**$35,259**
Current total assessed value	$40,000
Difference, the reduction requested	**$4,741**

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 $4,741 in assessed value is worth roughly $1,006 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

3041 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 3041 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
10284100300000		1,266	1953	3	1	$15,983	$12.62
10231360180000		1,267	1954	3	1	$17,741	$14.00
10272080010000		1,265	1956	3	1	$19,728	$15.60
10233020020000		1,269	1956	3	1	$19,900	$15.68
10233020010000		1,269	1956	3	1	$19,900	$15.68
10272080020000		1,265	1956	3	1	$20,371	$16.10
10272270360000		1,269	1954	3	1	$20,480	$16.14
10272270350000		1,269	1954	3	1	$20,480	$16.14
10274140410000		1,268	1954	3	1	$20,649	$16.28
10274140390000		1,268	1954	3	1	$20,687	$16.31
10231010090000		1,265	1955	3	2	$21,203	$16.76
10284060170000		1,271	1951	3	1	$22,183	$17.45
10231010100000		1,265	1955	3	2	$22,392	$17.70
10284060180000		1,271	1951	3	1	$22,545	$17.74
10284110200000		1,266	1954	3	1	$23,472	$18.54
10284110190000		1,266	1954	3	1	$23,472	$18.54
10231360170000		1,267	1954	3	1	$23,827	$18.81
10284100310000		1,266	1953	3	1	$28,564	$22.56
10231250250000		1,269	1958	3	2	$31,233	$24.61
10232180620000		1,265	1957	3	1	$31,166	$24.64
10193100440000		1,271	1949	4	1	$32,000	$25.18
10284170480000		1,270	1959	3	1	$32,000	$25.20
10272150510000		1,265	1957	3	1	$31,884	$25.20
10231360410000		1,268	1952	2	1	$32,000	$25.24
10231020470000		1,265	1956	3	1	$32,000	$25.30
10273020420000		1,265	1956	3	2	$32,199	$25.45
10231240330000		1,270	1956	3	1	$32,328	$25.46
10232130230000		1,265	1958	3	1	$32,879	$25.99
10272150520000		1,265	1960	3	2	$32,971	$26.06
10193170120000		1,270	1957	3	1	$33,303	$26.22
10232180610000		1,265	1959	3	2	$33,286	$26.31
10233200310000		1,265	1957	3	1	$33,328	$26.35
10193220100000		1,267	1955	3	1	$34,004	$26.84
10222090450000		1,266	1955	3	1	$34,000	$26.86
10271090310000		1,271	1953	3	1	$34,314	$27.00
10271160240000		1,271	1956	3	1	$34,727	$27.32
10271160280000		1,271	1959	3	1	$34,883	$27.45
10232180580000		1,269	1956	3	1	$35,000	$27.58
10272310550000		1,267	1960	3	1	$35,000	$27.62
10284170470000		1,270	1955	3	2	$36,000	$28.35

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10232020500000		1,269	1953	3	1	$36,000	$28.37
10231320580000		1,269	1957	3	1	$36,000	$28.37
10231320560000		1,269	1959	3	1	$36,000	$28.37
10231330520000		1,267	1957	3	1	$36,000	$28.41
10272190350000		1,266	1954	3	1	$36,000	$28.44
10274140450000		1,268	1956	3	2	$36,808	$29.03
10301210100000		1,269	1958	3	1	$37,000	$29.16
10274140430000		1,268	1954	3	1	$37,000	$29.18
10284000410000		1,267	1956	3	1	$37,000	$29.20
10282290460000		1,267	1959	3	2	$37,000	$29.20
10284100550000		1,266	1954	3	1	$37,000	$29.23
10284080380000		1,269	1953	3	1	$38,858	$30.62
10223230410000		1,270	1953	3	1	$40,000	$31.50
10232070480000		1,269	1957	3	2	$40,000	$31.52
10272240140000		1,269	1953	3	1	$40,000	$31.52
10274140460000	**7419 N KARLOV AVE**	**1,268**	**1954**	**3**	**1**	**$40,000**	**$31.55**
10284070420000		1,267	1956	3	1	$40,000	$31.57
10233200320000		1,270	1957	3	2	$41,000	$32.28
10274130410000		1,268	1954	3	2	$41,000	$32.33
10233130010000		1,269	1953	3	1	$47,000	$37.04
10274130420000		1,268	1954	3	2	$47,937	$37.81

Median of all 3041 comparables: $27.81 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 3041 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.

10223310460000	10272220350000	10231100540000	10233150540000	10231290180000
10274070480000	10232090500000	10231060130000	10231020440000	10223050490000
10233020280000	10233020270000	10274070540000	10224040380000	10231190420000
10284050450000	10232150590000	10271180130000	10232110600000	10261170630000
10232130390000	10271070280000	10233060480000	10231220100000	10284010440000
10231270520000	10274000470000	10222100190000	10222160290000	10224050360000
10224230480000	10284120450000	10271190410000	10233030140000	10233160410000
10224220340000	10284140490000	10222120520000	10231320160000	10232070430000
10224240150000	10233030120000	10233030240000	10231050450000	10224110540000
10261050100000	10274130550000	10233280310000	10231360300000	10263030040000
10233090510000	10231090440000	10274030480000	10223150770000	10233050100000
10233030180000	10261130560000	10284010300000	10284020110000	10274040100000
10232070270000	10224150490000	10284150390000	10272030410000	10222080090000
10263010170000	10233270420000	10271190050000	10233110180000	10231340300000
10272250090000	10231250180000	10232120010000	10284150470000	10222120230000
10233000180000	10222160310000	10284020340000	10271120150000	10284100300000
10273050080000	10222160380000	10301140290000	10282300630000	10272080440000
10222010330000	10223040380000	10231300060000	10222080270000	10272150220000
10282100100000	10231280390000	10231140020000	10271190240000	10284030360000
10234010460000	10273080490000	10232190180000	10272000150000	10231280400000
10284190070000	10272300210000	10233170010000	10231140010000	10232160200000
10231280020000	10284130090000	10233090420000	10284130070000	10231330390000
10231050330000	10224010100000	10231360180000	10261120100000	10231100390000
10282220070000	10284160420000	10222070510000	10261010230000	10261010240000
10223030070000	10223030080000	10272270370000	10272270380000	10272230130000
10271200020000	10222150340000	10231030020000	10284000180000	10284000170000
10282220080000	10231320310000	10272140040000	10272140050000	10232190190000
10271200010000	10274080180000	10274080190000	10231160310000	10231160300000
10233010090000	10231160420000	10282250060000	10282250050000	10231280410000
10231270080000	10231270070000	10272240120000	10272240130000	10233040070000
10233040080000	10233090020000	10233000250000	10233000240000	10232130200000
10232130190000	10223050270000	10223050260000	10233280100000	10232160190000
10284130100000	10231080450000	10223050060000	10223050070000	10274060470000
10233070030000	10233070040000	10271080160000	10271080150000	10224230370000
10224230360000	10231330400000	10222040330000	10222040340000	10233020310000
10233020300000	10231330190000	10231330180000	10282300360000	10282300350000
10232210160000	10231340240000	10231340230000	10232200070000	10232200080000
10183190280000	10183190270000	10271200320000	10231330080000	10231330070000
10231340340000	10284130080000	10234010040000	10284020280000	10284020290000
10271180170000	10284000280000	10284000290000	10233010100000	10233020410000
10233020380000	10233020390000	10233020400000	10222160350000	10222160360000
10233000050000	10233000060000	10231250350000	10231250360000	10274030020000
10231140160000	10231140170000	10232070330000	10232070340000	10232130020000
10232220190000	10232220180000	10233010030000	10233010040000	10261170400000
10261170390000	10272080010000	10284190330000	10231270300000	10231270310000

10223040040000	10223040050000	10271190350000	10271190360000	10232230150000
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10284010170000	10284010180000	10224080170000	10272290390000	10271180160000
10284210020000	10231340280000	10231340270000	10272020460000	10284000140000
10224080180000	10284190320000	10282100090000	10233170210000	10233170200000
10282300270000	10282300260000	10222120060000	10222120050000	10232230140000
10284030030000	10284030020000	10272240150000	10272240160000	10284020020000
10284020030000	10284210220000	10222080230000	10222080220000	10284060110000
10284060120000	10231160430000	10232130330000	10232130320000	10232220010000
10223040060000	10223040070000	10224090350000	10282200150000	10282200160000
10272080020000	10271200310000	10272270360000	10272270350000	10272280080000
10272280090000	10232210170000	10273080290000	10273080300000	10271190110000
10271190100000	10282200180000	10282200170000	10233210030000	10233210040000
10224010220000	10224090360000	10233100240000	10233100250000	10274140410000
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10223030090000	10224290160000	10224290150000	10274030010000	10274140390000
10284210040000	10284210030000	10222060270000	10231340330000	10272260150000
10272260140000	10224070330000	10224070340000	10222090020000	10222090030000
10284010090000	10284010080000	10232220210000	10232220200000	10274140040000
10274140030000	10222060260000	10224200040000	10224200050000	10222110310000
10222110320000	10271190370000	10271190380000	10231070170000	10231070160000
10233090010000	10233170060000	10233170050000	10223050050000	10223050040000
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10224260100000	10222090120000	10222090130000	10271180190000	10271180200000
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10282250340000	10284210010000	10231010090000	10273110380000	10273110370000
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10272300350000	10224000080000	10224000070000	10233090110000	10233090100000
10282290280000	10282290290000	10224110230000	10261040010000	10261150330000
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10232240520000	10272190150000	10283110330000	10283110300000	10232120590000
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10193090550000	10301020140000	10261130180000	10232110550000	10284100460000
10232180620000	10231360340000	10183280080000	10301130130000	10272030240000
10283110250000	10232050570000	10193020430000	10193250230000	10193030420000
10193220370000	10232110520000	10274000370000	10231170300000	10272270560000
10232210470000	10261130160000	10193220160000	10284290090000	10232050450000
10183270090000	10232050530000	10224230150000	10193000130000	10223050500000
10271190010000	10193010450000	10231350320000	10223020390000	10193090480000
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10222120540000	10231090260000	10271030500000	10272240480000	10232120680000
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10193100440000	10193160050000	10284170480000	10222040370000	10272150510000
10301230040000	10183080240000	10231270470000	10193090580000	10231360410000
10193110620000	10233150140000	10261010420000	10231020470000	10231230290000
10193030610000	10222100550000	10272220260000	10271070270000	10282280390000
10231250420000	10233030290000	10234020420000	10231280500000	10232110460000
10231330410000	10232120550000	10224170520000	10231260490000	10193190090000
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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.