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	10281080410000
Property address	7826 LOTUS 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
$34,000	**$29,895**	**$4,105**

12.1% of the current assessed value.
Estimated tax effect about $871 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 22 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 $30.98 per square foot. This home is assessed at $35.23 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 965 square feet gives $29,895. 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	965 square feet
Land area	7,500 square feet
Year built	1953
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$34,000
Assessed value per square foot	$35.23

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	457
3	Built within 15 years of this home	436
4	Same building type	22
5	Same construction quality grade	22

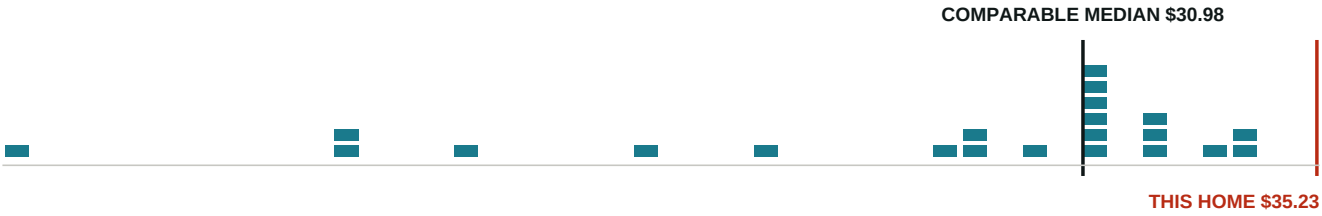
The comparable figure used is the median of all 22 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 22 properties 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	22
Lowest assessed	$11.55 per square foot
25th percentile	$26.19 per square foot
Median	$30.98 per square foot
75th percentile	$31.99 per square foot
Highest assessed	$34.09 per square foot
This home	$35.23 per square foot
Position	assessed above 22 of the 22 comparable properties, the 100th percentile



$11.55 per sq ft — 22 comparable properties by assessed value per square foot, one mark is one property — $35.23 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 22 comparables	$30.98
Building area of this home	965 sq ft
Median multiplied by building area	**$29,895**
Current total assessed value	$34,000
Difference, the reduction requested	**$4,105**

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 $4,105 in assessed value is worth roughly $871 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 22 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
10212190450000	5100 LEE ST	983	1952	3	1	$11,357	$11.55
10181060100000	6948 CHURCH ST	972	1941	3	1	$17,287	$17.78
10181060110000	6948 CHURCH ST	972	1941	3	1	$17,287	$17.78
10211060470000	5317 CAROL AVE	835	1948	3	1	$16,471	$19.73
10211060150000	5317 CAROL AVE	835	1948	3	1	$19,354	$23.18
10212190400000	5100 LEE ST	983	1952	3	1	$24,960	$25.39
10181030020000	9233 MARION AVE	840	1938	3	1	$24,000	$28.57
10211040220000	8644 FRONTAGE RD	999	1955	2	1	$29,001	$29.03
10202250270000	8439 MAJOR AVE	858	1947	3	1	$25,011	$29.15
10183030130000	9139 NATIONAL AVE	967	1940	2	1	$29,000	$29.99
10281210170000	5342 BRUMMEL ST	970	1953	2	1	$30,000	$30.93
10202300270000	8411 MANSFIELD AVE	999	1953	3	1	$31,000	$31.03
10164000260000	9135 LARAMIE AVE	965	1951	3	1	$30,001	$31.09
10163230460000	5330 GREENWOOD ST	930	1941	2	1	$29,000	$31.18
10212090390000	5040 CONRAD AVE	988	1954	2	1	$31,000	$31.38
10181140140000	7015 FOSTER ST	892	1951	3	1	$28,000	$31.39
10174020390000	5839 CHURCH ST	994	1955	3	1	$32,001	$32.19
10201100340000	6010 CAPULINA AVE	962	1940	3	2	$31,000	$32.22
10212220230000	4951 LEE ST HSE	954	1941	2	1	$31,000	$32.49
10202050040000	8709 AUSTIN AVE	925	1953	3	1	$31,000	$33.51
10163150410000	5347 SUFFIELD TER	856	1952	2	1	$29,000	$33.88
10164160290000	8935 LARAMIE AVE	880	1948	2	1	$30,000	$34.09
10281080410000	**7826 LOTUS AVE**	**965**	**1953**	**2**	**2**	**$34,000**	**$35.23**

Median of all 22 comparables: $30.98 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 22 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.

10212190450000	10181060100000	10181060110000	10211060470000	10211060150000
10212190400000	10181030020000	10211040220000	10202250270000	10183030130000
10281210170000	10202300270000	10164000260000	10163230460000	10212090390000
10181140140000	10174020390000	10201100340000	10212220230000	10202050040000
10163150410000	10164160290000			

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.