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	10284120010000
Property address	4853 BIRCHWOOD AVE
Township	Niles (24)
Assessor neighborhood	24081
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$57,000

22.7% of the current assessed value.

COMPARABLES IMPLY

$44,038

Estimated tax effect about $2,749 a year at a 7% composite rate.

REDUCTION REQUESTED

$12,962

SECTION 1

The argument in one paragraph

The Assessor values 193 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 $22.60 per square foot. This home is assessed at $29.25 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,949 square feet gives $44,038. 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	1,949 square feet
Land area	8,620 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	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$57,000
Assessed value per square foot	$29.25

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	404
2	Building area within 15% of this home	326
3	Built within 15 years of this home	291
4	Same building type	193
5	Same construction quality grade	193

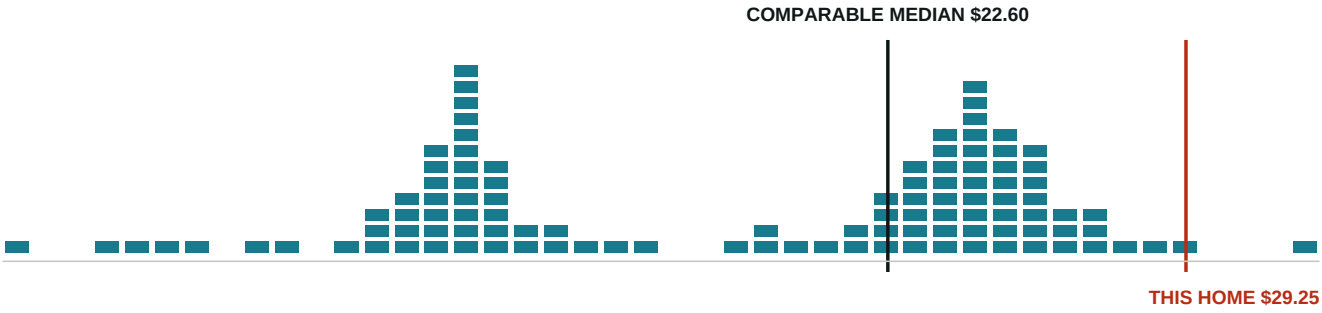
The comparable figure used is the median of all 193 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 193 properties 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	193
Lowest assessed	$2.84 per square foot
25th percentile	$13.20 per square foot
Median	$22.60 per square foot
75th percentile	$24.70 per square foot
Highest assessed	$32.23 per square foot
This home	$29.25 per square foot
Position	assessed above 192 of the 193 comparable properties, the 99th percentile



$2.84 per sq ft — 193 comparable properties by assessed value per square foot, one mark is 2 properties — $32.23 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 193 comparables	$22.60
Building area of this home	1,949 sq ft
Median multiplied by building area	**$44,038**
Current total assessed value	$57,000
Difference, the reduction requested	**$12,962**

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 $12,962 in assessed value is worth roughly $2,749 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

193 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 193 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
10223240410000	4421 CLEVELAND ST	1,941	1954	4	2	$13,036	$6.72
10271050170000	4535 KIRK ST	1,911	1952	4	2	$16,936	$8.86
10224080010000	4353 MADISON ST	1,946	1953	1	2	$18,506	$9.51
10231140310000	3700 GREENLEAF ST	1,895	1952	3	2	$20,212	$10.67
10272110010000	4219 KIRK ST	1,947	1955	4	2	$21,303	$10.94
10231140320000	3700 GREENLEAF ST	1,895	1952	3	2	$20,788	$10.97
10233010280000	8320 SPRINGFIELD AVE	1,961	1955	4	2	$22,133	$11.29
10282230540000	5015 HARVARD TER	1,950	1956	4	2	$25,228	$12.94
10284070110000	4923 JEROME AVE	1,923	1952	4	2	$24,972	$12.99
10284070120000	4923 JEROME AVE	1,923	1952	4	2	$24,972	$12.99
10261050200000	3916 HULL ST	1,907	1953	4	2	$24,999	$13.11
10273100060000	7441 KILBOURN AVE	2,002	1952	4	1	$26,247	$13.11
10273100070000	7441 KILBOURN AVE	2,002	1952	4	1	$26,247	$13.11
10284060280000	5030 BIRCHWOOD AVE	1,902	1953	4	2	$25,273	$13.29
10284060270000	5030 BIRCHWOOD AVE	1,902	1953	4	2	$25,273	$13.29
10282230120000	5015 HARVARD TER	1,950	1956	4	2	$26,220	$13.45
10224100350000		1,903	1957	4	2	$25,747	$13.53
10224100360000		1,903	1957	4	2	$25,920	$13.62
10231150070000		2,002	1956	4	2	$27,952	$13.96
10231150080000		2,002	1956	4	1	$27,952	$13.96
10261050210000		1,907	1953	4	2	$27,906	$14.63
10233010290000		1,961	1955	4	2	$29,755	$15.17
10272110020000		1,947	1955	4	2	$29,826	$15.32
10271050180000		1,911	1952	4	2	$31,310	$16.38
10224080020000		1,946	1953	1	2	$34,082	$17.51
10223240010000		1,941	1954	4	2	$39,382	$20.29
10223030470000		1,909	1956	3	2	$40,388	$21.16
10284190390000		1,986	1956	5	2	$45,000	$22.66
10282190690000		1,928	1957	4	2	$44,014	$22.83
10301200090000		1,963	1962	4	2	$45,000	$22.92
10284280060000		1,959	1953	2	1	$45,000	$22.97
10284030310000		1,947	1950	4	2	$44,821	$23.02
10231210110000		1,955	1951	5	1	$46,000	$23.53
10274130580000		1,953	1959	4	1	$46,000	$23.55
10232240540000		1,934	1956	4	2	$46,000	$23.78
10274120410000		1,922	1952	4	2	$46,000	$23.93
10232180590000		1,983	1956	4	2	$48,000	$24.21
10183250160000		1,939	1957	4	2	$47,000	$24.24
10224000510000		1,956	1952	2	1	$48,000	$24.54
10231140380000		1,987	1955	3	2	$49,000	$24.66

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10274020380000		1,984	1957	4	2	$49,000	$24.70
10272280620000		1,903	1956	3	1	$47,000	$24.70
10231310250000		1,895	1953	4	2	$47,000	$24.80
10284060530000		1,933	1954	4	2	$48,000	$24.83
10274010540000		1,966	1947	3	2	$49,000	$24.92
10274060390000		1,955	1955	4	2	$49,000	$25.06
10284080370000		1,955	1953	4	2	$49,000	$25.06
10223330180000		1,910	1956	4	2	$48,000	$25.13
10284190450000		1,938	1960	3	2	$49,000	$25.28
10222110010000		1,966	1951	4	2	$50,000	$25.43
10231100520000		1,954	1952	4	2	$50,000	$25.59
10224150400000		1,917	1951	4	3	$49,058	$25.59
10282260560000		1,911	1952	3	2	$49,000	$25.64
10233120700000		1,968	1953	4	2	$51,000	$25.91
10231020380000		1,887	1957	3	3	$49,534	$26.25
10272030210000		1,908	1954	4	2	$51,000	$26.73
10233090550000		1,940	1952	3	3	$52,000	$26.80
10223330100000		1,910	1958	3	1	$52,000	$27.23
10231080510000		1,905	1954	4	2	$53,000	$27.82
10284120010000	**4853 BIRCHWOOD AVE**	**1,949**	**1954**	**4**	**3**	**$57,000**	**$29.25**
10231080540000		1,986	1953	4	3	$64,000	$32.23

Median of all 193 comparables: $22.60 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 193 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.

10231160510000	10233110150000	10224270150000	10284060090000	10223240410000
10282300190000	10223210360000	10271050170000	10224080010000	10231140310000
10282300430000	10271030240000	10272110010000	10231140320000	10233010280000
10233100110000	10233100120000	10272320190000	10272320200000	10224160010000
10232200390000	10233000260000	10233000270000	10231220170000	10282290240000
10282290250000	10284120120000	10284120110000	10272060300000	10272060290000
10274060260000	10274060250000	10232200400000	10222150050000	10222150060000
10284140170000	10282230540000	10284140180000	10224250140000	10224250150000
10284070110000	10284070120000	10273080130000	10273080140000	10261050200000
10273100060000	10273100070000	10224010270000	10224010280000	10284060280000
10284060270000	10224190300000	10224190290000	10231320190000	10231320180000
10231220160000	10222090090000	10222090080000	10282230120000	10232050240000
10232050250000	10224100350000	10272260100000	10224100360000	10231110320000
10231110330000	10284060100000	10231150070000	10231150080000	10261000250000
10261000260000	10261050210000	10231160130000	10231160140000	10233010290000
10272260530000	10272110020000	10282300690000	10224160020000	10271050180000
10223210150000	10271030250000	10224080020000	10282300180000	10301030120000
10233110140000	10224270160000	10223240010000	10223030470000	10231280490000
10233210290000	10233000390000	10284220170000	10231250190000	10183140230000
10232140670000	10223240110000	10284190390000	10272240010000	10282190690000
10301110250000	10301200090000	10301140190000	10284280060000	10233280360000
10303030430000	10284030310000	10231270600000	10232230560000	10224230510000
10231160580000	10231210110000	10274070430000	10274130580000	10193230130000
10301050470000	10193120160000	10272130230000	10193230010000	10271030390000
10232240540000	10274120410000	10222010400000	10284030120000	10274010240000
10272060440000	10193080320000	10232180590000	10183250160000	10272080760000
10223330090000	10223020500000	10284100590000	10282260170000	10274100550000
10231010430000	10272060450000	10224000510000	10191180130000	10301040770000
10231140380000	10232010490000	10274020380000	10272280620000	10224250570000
10231310250000	10284060530000	10232210430000	10231280600000	10274010540000
10231070270000	10231160540000	10272270570000	10274060390000	10284080370000
10271190530000	10223330180000	10224100550000	10224040430000	10222090530000
10232080440000	10284190450000	10232080460000	10222110010000	10231150590000
10231260710000	10231100520000	10224150400000	10224280500000	10231170640000
10273100500000	10282260560000	10232110560000	10232040390000	10272210320000
10261090160000	10233120700000	10263200350000	10222020480000	10231020380000
10282290510000	10272100510000	10272030210000	10233090550000	10272190360000
10282260540000	10282220580000	10282200010000	10223330100000	10231080510000
10284150540000	10222060590000	10231080540000		

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.

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