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	10303120060000
Property address	6901 JARVIS AVE
Township	Niles (24)
Assessor neighborhood	24081
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$33,000

17.7% of the current assessed value.
Estimated tax effect about $1,237 a year at a 7% composite rate.

COMPARABLES IMPLY

$27,167

REDUCTION REQUESTED

$5,833

SECTION 1

The argument in one paragraph

The Assessor values 336 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 $31.74 per square foot. This home is assessed at $38.55 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 856 square feet gives $27,167. 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	856 square feet
Land area	5,439 square feet
Year built	1948
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	None recorded

Total assessed value	$33,000
Assessed value per square foot	$38.55

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	466
2	Building area within 15% of this home	394
3	Built within 15 years of this home	387
4	Same building type	336
5	Same construction quality grade	336

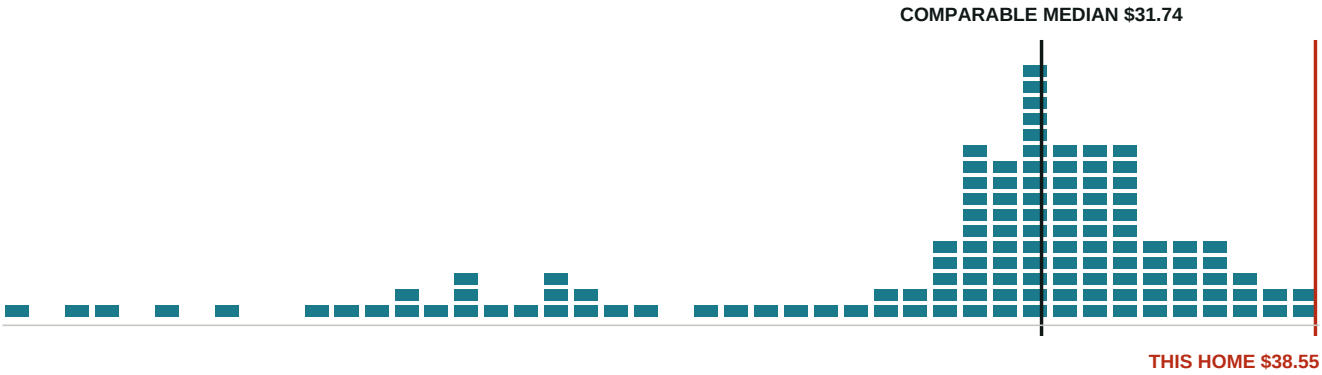
The comparable figure used is the median of all 336 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 336 properties 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	336
Lowest assessed	$5.89 per square foot
25th percentile	$29.79 per square foot
Median	$31.74 per square foot
75th percentile	$33.59 per square foot
Highest assessed	$38.65 per square foot
This home	$38.55 per square foot
Position	assessed above 335 of the 336 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 336 comparables	$31.74
Building area of this home	856 sq ft
Median multiplied by building area	**$27,167**
Current total assessed value	$33,000
Difference, the reduction requested	**$5,833**

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 $5,833 in assessed value is worth roughly $1,237 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

336 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 336 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
10303020120000	7029 HOWARD ST	879	1958	3	1	$15,055	$17.13
10271200370000	4444 HOWARD ST	888	1954	2	2	$18,250	$20.55
10271200360000	4444 HOWARD ST	888	1954	2	2	$21,519	$24.23
10303020110000	7029 HOWARD ST	879	1958	3	1	$22,606	$25.72
10231230130000	3755 WRIGHT TER	864	1951	3	1	$24,099	$27.89
10193100480000	8217 N NEW ENGLAND AVE	892	1949	2	1	$25,000	$28.03
10193110580000		892	1950	2	1	$26,000	$29.15
10193090530000		892	1949	2	1	$26,000	$29.15
10193090390000		889	1950	2	1	$26,616	$29.94
10193020630000		892	1948	2	1	$27,000	$30.27
10193030550000		892	1949	2	1	$27,000	$30.27
10193100600000		892	1950	2	1	$27,000	$30.27
10272050380000		890	1951	2	1	$27,097	$30.45
10231360380000		878	1952	2	1	$27,000	$30.75
10193030600000		889	1949	2	1	$27,451	$30.88
10193110430000		841	1951	2	1	$26,348	$31.33
10193040470000		889	1949	2	1	$28,000	$31.50
10193040520000		889	1949	2	2	$28,000	$31.50
10193030500000		889	1949	2	1	$28,000	$31.50
10193040510000		889	1949	2	1	$28,237	$31.76
10231360310000		878	1952	2	1	$28,000	$31.89
10263210190000		891	1957	3	2	$28,946	$32.49
10193090400000		889	1949	2	1	$29,000	$32.62
10193040420000		889	1950	3	1	$29,000	$32.62
10193100390000		889	1949	2	1	$29,000	$32.62
10193040410000		889	1949	2	1	$29,000	$32.62
10193100410000		889	1949	2	1	$29,000	$32.62
10271030440000		823	1953	2	1	$27,144	$32.98
10193070250000		848	1950	2	1	$28,000	$33.02
10193110630000		848	1950	2	1	$28,000	$33.02
10231360330000		878	1952	2	1	$29,000	$33.03
10261170740000		866	1947	2	1	$29,000	$33.49
10284140330000		890	1953	2	1	$30,000	$33.71
10193040450000		889	1950	2	1	$30,000	$33.75
10193040500000		889	1949	3	1	$30,000	$33.75
10193020660000		889	1949	3	1	$30,000	$33.75
10193090540000		889	1949	3	1	$30,000	$33.75
10233300410000		888	1956	2	1	$30,000	$33.78
10183280060000		884	1957	2	1	$30,000	$33.94
10193020460000		848	1950	2	1	$29,000	$34.20

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10193150140000		876	1952	3	1	$30,000	$34.25
10193140150000		876	1952	2	1	$30,000	$34.25
10193150350000		876	1953	2	1	$30,000	$34.25
10261170600000		847	1949	2	1	$29,030	$34.27
10231230420000		870	1952	2	1	$30,000	$34.48
10193110450000		834	1950	2	1	$29,000	$34.77
10232140320000		861	1954	2	1	$30,000	$34.84
10284260160000		858	1954	2	1	$30,000	$34.97
10232130470000		856	1953	3	1	$30,000	$35.05
10274090130000		882	1956	2	1	$31,000	$35.15
10193070290000		880	1949	3	1	$31,000	$35.23
10193100640000		889	1950	2	1	$32,000	$36.00
10232130460000		856	1954	2	1	$31,000	$36.21
10231240380000		882	1953	3	1	$32,000	$36.28
10284210370000		879	1951	3	1	$32,000	$36.41
10231240480000		877	1952	2	1	$32,000	$36.49
10272120420000		870	1954	2	1	$32,000	$36.78
10231200170000		835	1952	2	2	$31,000	$37.13
10193020550000		841	1949	2	1	$32,000	$38.05
10272150640000		870	1953	2	1	$33,322	$38.30
10303120060000	**6901 JARVIS AVE**	**856**	**1948**	**3**	**1**	**$33,000**	**$38.55**

Median of all 336 comparables: $31.74 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 336 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.

10231110410000	10274100460000	10231040410000	10271040340000	10222180260000
10261140100000	10233040100000	10273090030000	10233170150000	10233180160000
10271060290000	10224240110000	10263010140000	10263010130000	10233110170000
10261110030000	10261110020000	10233110160000	10303020120000	10224230240000
10274060120000	10233110260000	10233110250000	10263010120000	10263010110000
10224230230000	10231150160000	10261170360000	10261170350000	10233170140000
10272150400000	10272150390000	10231090140000	10231090130000	10272150280000
10272150270000	10274060480000	10284020070000	10284020060000	10271060300000
10271200370000	10224240100000	10222180250000	10233180170000	10231040170000
10273090040000	10231150150000	10271200360000	10271040350000	10233040090000
10303020110000	10301050380000	10261140090000	10301060660000	10231230130000
10193080430000	10193100480000	10233160440000	10261150060000	10231190540000
10274100100000	10193110490000	10282300850000	10233140460000	10233150450000
10193110580000	10193090530000	10272230240000	10271200410000	10301160030000
10224160210000	10284290080000	10231360400000	10271180460000	10231160080000
10224170030000	10301020200000	10301020180000	10301010200000	10301010240000
10301010250000	10301020130000	10301020220000	10272240490000	10231050130000
10301180130000	10183080270000	10284180310000	10233150410000	10193090390000
10261050170000	10261110070000	10193110460000	10301060650000	10284280470000
10193010560000	10183190190000	10193080270000	10193020490000	10193020480000
10193020520000	10271180450000	10193020630000	10193030550000	10193100600000
10193110600000	10271100380000	10231360350000	10284250180000	10272050380000
10272120130000	10272220220000	10261130520000	10284210210000	10231360320000
10231360370000	10272080680000	10224290130000	10271120430000	10233060110000
10231230300000	10272250490000	10301020160000	10301020070000	10231360380000
10232010330000	10301020120000	10301020110000	10301170180000	10193030600000
10263210160000	10263220230000	10271120420000	10301030190000	10233140590000
10273050130000	10301060670000	10233040360000	10222110560000	10263030500000
10233060120000	10193040550000	10193110540000	10193040560000	10193080300000
10231360390000	10193110430000	10263220290000	10193110480000	10193100400000
10193100560000	10193030560000	10193100450000	10193040460000	10274080590000
10301040440000	10193040470000	10193040520000	10193030500000	10233140170000
10272200120000	10233180380000	10284280160000	10282230350000	10222070460000
10261130450000	10282260220000	10233160480000	10193040510000	10261120120000
10282260260000	10231020400000	10274080570000	10272170340000	10193210190000
10274000450000	10232180180000	10231360310000	10224160200000	10224170250000
10284250370000	10193150400000	10223300210000	10284250380000	10193150120000
10233140390000	10301200070000	10233140450000	10224110490000	10233120340000
10261030380000	10261030360000	10303120120000	10223220060000	10231260580000
10193220050000	10263210120000	10193150100000	10231170540000	10193080370000
10263210190000	10272080890000	10193030480000	10193070320000	10193100580000
10193100430000	10224060110000	10224050140000	10301060680000	10193150340000
10261150490000	10272310490000	10193090400000	10193040420000	10193100390000
10193040410000	10193100410000	10193080330000	10271100340000	10271180480000
10232050070000	10233150500000	10233150400000	10301020050000	10232090150000

10233150390000 10282220410000 10261120330000 10272030450000 10282190660000
10263220110000 10271030440000 10193070250000 10193110630000 10231360330000
10193170090000 10233050250000 10233140570000 10233180370000 10284280480000
10233150370000 10261010290000 10231280430000 10223300200000 10233140630000
10231110380000 10224110410000 10274080560000 10183080130000 10261170740000
10193110530000 10282190460000 10233020170000 10193030570000 10261150480000
10282100400000 10284140330000 10193040450000 10193040500000 10193020660000
10193090540000 10233140410000 10273080400000 10233300410000 10271180250000
10272300450000 10233150530000 10233160420000 10224120350000 10274090390000
10224090500000 10282190680000 10183280060000 10301120170000 10282220010000
10261150050000 10272280260000 10272260210000 10233140560000 10263220310000
10193020460000 10303060200000 10193150140000 10193140150000 10193150350000
10274120340000 10261170600000 10231230420000 10261130510000 10193020450000
10193220270000 10193110450000 10272200260000 10232140320000 10301140070000
10261150470000 10284260160000 10303020330000 10232130470000 10303100040000
10223210310000 10274090130000 10193070290000 10224170420000 10193110410000
10233140540000 10193160150000 10223240470000 10191190460000 10191190430000
10191190230000 10263190160000 10193030460000 10303060050000 10193100640000
10232130460000 10233160630000 10231240380000 10231280420000 10284210370000
10271040620000 10231240480000 10272120420000 10193040620000 10222090520000
10271080130000 10231200170000 10261110080000 10224160450000 10303060130000
10303060150000 10233200350000 10193020550000 10272150640000 10263190050000
10274060380000

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.