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	10353230400000
Property address	3960 ARTHUR AVE
Township	Niles (24)
Assessor neighborhood	24101
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$80,000	**$65,021**	**$14,979**

18.7% of the current assessed value.
Estimated tax effect about $3,177 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 26 other properties in assessor neighborhood 24101 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 $25.24 per square foot. This home is assessed at $31.06 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,576 square feet gives $65,021. 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	2,576 square feet
Land area	5,934 square feet
Year built	1990
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$80,000
Assessed value per square foot	$31.06

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	372
2	Building area within 15% of this home	96
3	Built within 15 years of this home	26
4	Same building type	26
5	Same construction quality grade	26

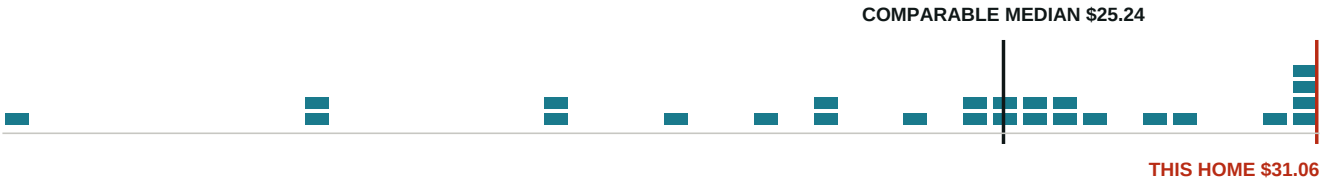
The comparable figure used is the median of all 26 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 26 properties 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	26
Lowest assessed	$6.66 per square foot
25th percentile	$21.26 per square foot
Median	$25.24 per square foot
75th percentile	$27.76 per square foot
Highest assessed	$31.11 per square foot
This home	$31.06 per square foot
Position	assessed above 25 of the 26 comparable properties, the 96th percentile



$6.66 per sq ft — 26 comparable properties by assessed value per square foot, one mark is one property — $31.11 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 26 comparables	$25.24
Building area of this home	2,576 sq ft
Median multiplied by building area	**$65,021**
Current total assessed value	$80,000
Difference, the reduction requested	**$14,979**

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 $14,979 in assessed value is worth roughly $3,177 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 26 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
10274310560000	7214 N CRAWFORD AVE	2,533	1985	4	2	$16,871	$6.66
10342230390000	4354 PRATT AVE	2,914	1978	4	2	$37,078	$12.72
10342230400000	4354 PRATT AVE	2,914	1978	4	2	$37,078	$12.72
10354220220000	6426 N CHRISTIANA AVE	2,597	2000	4	3	$44,094	$16.98
10354220230000	6426 N CHRISTIANA AVE	2,597	2000	4	3	$44,094	$16.98
10274310310000	7214 N CRAWFORD AVE	2,533	1985	4	2	$48,218	$19.04
10332260510000	6845 LAVERGNE AVE	2,873	1983	4	2	$60,491	$21.05
10332090580000	5010 FAIRVIEW LN	2,751	1976	5	3	$60,173	$21.87
10331070250000	5247 FARWELL AVE	2,940	1975	5	2	$64,725	$22.02
10331070370000	5310 PRATT AVE	2,908	1979	4	2	$68,000	$23.38
10353230310000	3918 ARTHUR AVE	2,654	1992	3	3	$66,002	$24.87
10274310550000	7218 N CRAWFORD AVE	2,564	1988	4	2	$64,001	$24.96
10273190290000	7244 N KENNETH AVE	2,776	1989	4	2	$70,000	$25.22
10353230440000	3940 ARTHUR AVE	2,907	1989	4	2	$73,449	$25.27
10342170430000	6947 N KEDVALE AVE	2,958	1991	4	2	$76,000	$25.69
10342230010000	4343 W MORSE AVE	2,550	1980	3	2	$66,454	$26.06
10344050090000	4021 W COLUMBIA AVE	2,794	2000	4	2	$73,000	$26.13
10342240680000	6839 LOWELL AVE	2,653	1994	4	2	$70,695	$26.65
10274200440000	7337 N KEELER AVE	2,443	1987	3	1	$66,237	$27.11
10353090250000	6614 HARDING AVE	2,610	1980	5	2	$73,000	$27.97
10353210320000	6500 MONTICELLO AVE	2,744	1976	4	3	$78,000	$28.43
10331070520000	5309 FARWELL AVE	2,652	2005	3	3	$81,000	$30.54
10341190160000	6826 KOLMAR AVE	2,606	2005	3	2	$80,262	$30.80
10354060310000	6608 DRAKE AVE	2,234	1978	4	3	$69,000	$30.89
10354000650000	6726 DRAKE AVE	2,712	2004	4	2	$84,000	$30.97
10353230400000	**3960 ARTHUR AVE**	**2,576**	**1990**	**3**	**2**	**$80,000**	**$31.06**
10354220560000	6422 N CHRISTIANA AVE	2,636	2005	3	2	$82,000	$31.11

Median of all 26 comparables: $25.24 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24101, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 26 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.

10274310560000	10342230390000	10342230400000	10354220220000	10354220230000
10274310310000	10332260510000	10332090580000	10331070250000	10331070370000
10353230310000	10274310550000	10273190290000	10353230440000	10342170430000
10342230010000	10344050090000	10342240680000	10274200440000	10353090250000
10353210320000	10331070520000	10341190160000	10354060310000	10354000650000
10354220560000				

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.