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	10354060160000
Property address	6603 CENTRAL PARK AVE
Township	Niles (24)
Assessor neighborhood	24101
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$76,000

10.2% of the current assessed value.

COMPARABLES IMPLY

$68,264

Estimated tax effect about $1,641 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,736

SECTION 1

The argument in one paragraph

The Assessor values 25 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 $23.66 per square foot. This home is assessed at $26.34 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,885 square feet gives $68,264. 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	2,885 square feet
Land area	8,439 square feet
Year built	1952
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	2
Half bathrooms	1

Total assessed value	$76,000
Assessed value per square foot	$26.34

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	351
2	Building area within 15% of this home	43
3	Built within 15 years of this home	38
4	Same building type	29
5	Same construction quality grade	25

The comparable figure used is the median of all 25 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 25 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	25
Lowest assessed	$10.83 per square foot
25th percentile	$13.09 per square foot
Median	$23.66 per square foot
75th percentile	$24.96 per square foot
Highest assessed	$26.17 per square foot
This home	$26.34 per square foot
Position	assessed above 25 of the 25 comparable properties, the 100th percentile



$10.83 per sq ft — 25 comparable properties by assessed value per square foot, one mark is one property — $26.34 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 25 comparables	$23.66
Building area of this home	2,885 sq ft
Median multiplied by building area	**$68,264**
Current total assessed value	$76,000
Difference, the reduction requested	**$7,736**

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 $7,736 in assessed value is worth roughly $1,641 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 25 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
10354030330000	3400 NORTH SHORE AVE	2,485	1953	3	2	$26,911	$10.83
10341000310000	7126 KEATING AVE	2,677	1954	4	2	$34,069	$12.73
10341000300000	7126 KEATING AVE	2,677	1954	4	2	$34,069	$12.73
10354060150000	6611 CENTRAL PARK AVE	2,714	1953	4	2	$34,876	$12.85
10354060140000	6611 CENTRAL PARK AVE	2,714	1953	4	2	$34,876	$12.85
10354030300000	6718 KIMBALL AVE	2,929	1962	6	3	$38,348	$13.09
10354030290000	6718 KIMBALL AVE	2,929	1962	6	3	$38,348	$13.09
10354030340000	3400 NORTH SHORE AVE	2,485	1953	3	2	$40,555	$16.32
10341280060000	4629 FITCH AVE	2,515	1962	5	2	$55,944	$22.24
10342140410000	7001 KEYSTONE AVE	2,576	1953	5	2	$59,292	$23.02
10341210430000	6906 KEATING AVE	2,779	1954	3	2	$64,000	$23.03
10341260130000	6942 KOSTNER AVE	2,624	1955	4	2	$61,024	$23.26
10354070330000	6645 DRAKE AVE	2,578	1951	4	2	$61,000	$23.66
10342100520000	7035 TRIPP AVE	3,115	1965	4	2	$74,001	$23.76
10354170440000	6509 CHRISTIANA AVE	2,465	1959	4	2	$59,000	$23.94
10332240530000	5134 FARWELL AVE	2,567	1954	4	1	$61,890	$24.11
10341220030000	6951 KEATING AVE	2,816	1954	3	2	$70,000	$24.86
10354100420000	3360 ALBION AVE	2,606	1958	3	2	$65,030	$24.95
10354010870000	6720 ST LOUIS AVE	2,644	1954	3	2	$66,000	$24.96
10342110410000	7020 KEDVALE AVE	2,793	1960	4	4	$70,194	$25.13
10354100550000	3369 NORTH SHORE AVE	2,649	1957	4	2	$66,701	$25.18
10354120160000	3556 ARTHUR AVE	2,657	1953	4	2	$66,937	$25.19
10342050520000	7135 KEYSTONE AVE	2,554	1957	4	3	$66,000	$25.84
10341270140000	4401 ESTES AVE	2,611	1952	4	2	$68,000	$26.04
10354100530000	3355 NORTH SHORE AVE	2,484	1956	5	2	$65,000	$26.17
10354060160000	**6603 CENTRAL PARK AVE**	**2,885**	**1952**	**5**	**2**	**$76,000**	**$26.34**

Median of all 25 comparables: $23.66 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 25 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.

10354030330000	10341000310000	10341000300000	10354060150000	10354060140000
10354030300000	10354030290000	10354030340000	10341280060000	10342140410000
10341210430000	10341260130000	10354070330000	10342100520000	10354170440000
10332240530000	10341220030000	10354100420000	10354010870000	10342110410000
10354100550000	10354120160000	10342050520000	10341270140000	10354100530000

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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