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	14322060410000
Property address	2235 N CLIFTON AVE C
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$59,000	**$40,402**	**$18,598**

31.5% of the current assessed value.
Estimated tax effect about $3,945 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 99 other properties in assessor neighborhood 74012 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 $46.71 per square foot. This home is assessed at $68.21 per square foot, which is 46% above that median. Applying the median the Assessor already uses for those neighbors to this home's 865 square feet gives $40,402. 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	865 square feet
Land area	1,066 square feet
Year built	1971
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$59,000
Assessed value per square foot	$68.21

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	660
2	Building area within 15% of this home	101
3	Built within 15 years of this home	101
4	Same building type	99
5	Same construction quality grade	99

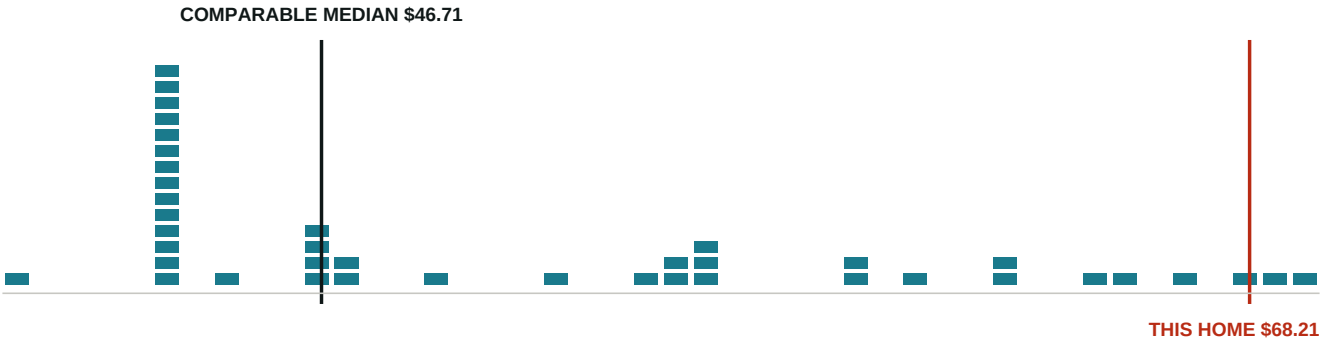
The comparable figure used is the median of all 99 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 99 properties 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	99
Lowest assessed	$39.32 per square foot
25th percentile	$43.05 per square foot
Median	$46.71 per square foot
75th percentile	$55.56 per square foot
Highest assessed	$69.83 per square foot
This home	$68.21 per square foot
Position	assessed above 93 of the 99 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 99 comparables	$46.71
Building area of this home	865 sq ft
Median multiplied by building area	**$40,402**
Current total assessed value	$59,000
Difference, the reduction requested	**$18,598**

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 $18,598 in assessed value is worth roughly $3,945 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

99 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 99 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
14331290490000	2057 N LARRABEE ST	869	1972	2	1	$34,165	$39.32
14331280590000	2054 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331220490000	2135 N LINCOLN AVE	864	1972	2	1	$37,196	$43.05
14331280470000	2026 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331290650000	2025 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331290600000	2019 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331290660000	2013 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331280420000	2016 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331290450000	2065 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331290670000	2015 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331210530000	2156 N LINCOLN AVE	864	1972	2	1	$37,196	$43.05
14331280570000	2052 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331210440000	2128 N LINCOLN AVE	864	1972	2	1	$37,196	$43.05
14331280430000	2024 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331290440000	2059 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331290640000	2023 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331210550000	2162 N LINCOLN AVE	864	1972	2	1	$37,196	$43.05
14331280410000	2014 N LARRABEE ST	864	1971	2	1	$37,196	$43.05
14331210560000	2166 N LINCOLN AVE	864	1972	2	1	$37,196	$43.05
14331280460000	2022 N LARRABEE ST	864	1972	2	1	$37,196	$43.05
14331210450000	2130 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05
14331290480000	2055 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331290620000	2021 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331290460000	2067 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331280610000	2060 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331290420000	2063 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331220470000	2139 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05
14331290610000	2017 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331290470000	2069 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331290630000	2027 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331290430000	2061 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331280440000	2018 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331210420000	2124 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05
14331280450000	2020 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331280580000	2056 N LARRABEE ST	864	1973	3	2	$37,197	$43.05
14331210430000	2126 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05
14331280620000	2064 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331220410000	2149 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05
14331210540000	2160 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05
14331220420000	2147 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14331220480000	2137 N LINCOLN AVE	864	1972	2	1	$37,197	$43.05
14331280630000	2062 N LARRABEE ST	864	1972	2	1	$37,197	$43.05
14331280560000	2050 N LARRABEE ST	864	1972	2	1	$38,601	$44.68
14331210580000	2151 N LARRABEE ST	864	1972	2	1	$40,356	$46.71
14331280480000	2028 N LARRABEE ST	864	1972	2	1	$41,001	$47.45
14333310760000		866	1969	2	2	$43,001	$49.65
14333310730000		868	1969	2	1	$45,000	$51.84
14333310770000		866	1969	2	1	$47,000	$54.27
14333310720000		866	1969	2	1	$47,000	$54.27
14321120420000		864	1971	2	1	$52,000	$60.19
14321120440000		864	1971	2	1	$52,000	$60.19
14333110470000		861	1971	2	1	$54,000	$62.72
14333110440000		861	1971	2	1	$54,000	$62.72
14333110480000		861	1971	2	1	$54,000	$62.72
14333110430000		861	1971	2	1	$54,000	$62.72
14322060410000	**2235 N CLIFTON AVE C**	**865**	**1971**	**3**	**2**	**$59,000**	**$68.21**
14322060430000		865	1971	2	1	$59,001	$68.21
14322060400000		865	1973	2	1	$59,001	$68.21
14322060440000		860	1971	3	1	$59,000	$68.60
14322060420000		860	1973	2	1	$59,001	$68.61
14322060390000		860	1971	2	1	$59,001	$68.61

Median of all 99 comparables: $46.71 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 74012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 99 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.

14331290490000	14331280590000	14331220490000	14331280470000	14331290650000
14331290600000	14331290660000	14331280420000	14331290450000	14331290670000
14331210530000	14331280570000	14331210440000	14331280430000	14331290440000
14331290640000	14331210550000	14331280410000	14331210560000	14331280460000
14331210450000	14331290480000	14331290620000	14331290460000	14331280610000
14331290420000	14331220470000	14331290610000	14331290470000	14331290630000
14331290430000	14331280440000	14331210420000	14331280450000	14331280580000
14331210430000	14331280620000	14331220410000	14331210540000	14331220420000
14331220480000	14331280630000	14331280560000	14331290720000	14331290700000
14331280350000	14331280370000	14331210620000	14331220560000	14331220360000
14331220550000	14331280660000	14331290400000	14331220350000	14331210580000
14331220340000	14331280480000	14331280680000	14331290380000	14331220450000
14333310760000	14333310730000	14333310770000	14333310720000	14333180630000
14333070500000	14333070510000	14333070540000	14333070550000	14333180520000
14322210360000	14333180530000	14333180540000	14333180600000	14333180510000
14333180610000	14333070490000	14333070530000	14333310750000	14333310710000
14333310740000	14333310780000	14321120420000	14321120440000	14333110470000
14333110440000	14333110480000	14333110430000	14333070560000	14333050570000
14333050580000	14333050610000	14333050540000	14322060430000	14322060400000
14322060440000	14322060420000	14322060390000	14333070520000	

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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