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	14324260740000
Property address	1661 N DAYTON ST
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$92,001

17.4% of the current assessed value.

COMPARABLES IMPLY

$76,034

Estimated tax effect about $3,387 a year at a 7% composite rate.

REDUCTION REQUESTED

$15,967

SECTION 1

The argument in one paragraph

The Assessor values 65 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 $50.49 per square foot. This home is assessed at $61.09 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,506 square feet gives $76,034. 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	1,506 square feet
Land area	1,815 square feet
Year built	1989
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$92,001
Assessed value per square foot	$61.09

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	219
3	Built within 15 years of this home	146
4	Same building type	92
5	Same construction quality grade	65

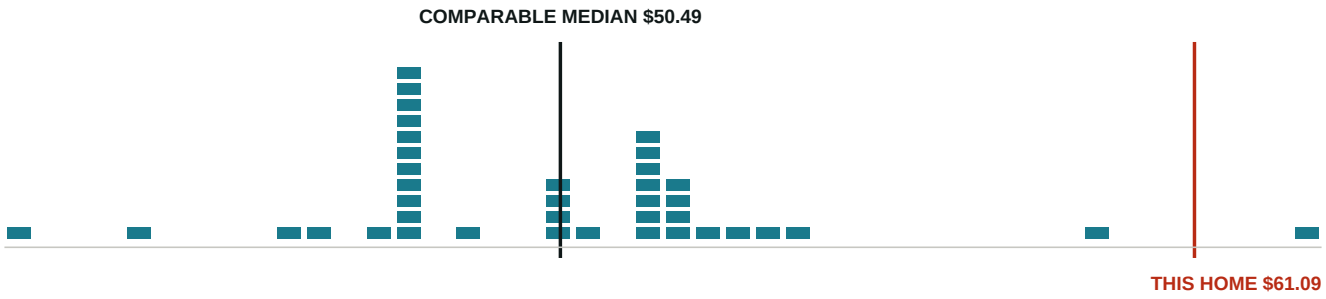
The comparable figure used is the median of all 65 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 65 properties 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	65
Lowest assessed	$41.19 per square foot
25th percentile	$48.01 per square foot
Median	$50.49 per square foot
75th percentile	$52.20 per square foot
Highest assessed	$63.21 per square foot
This home	$61.09 per square foot
Position	assessed above 64 of the 65 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 65 comparables	$50.49
Building area of this home	1,506 sq ft
Median multiplied by building area	**$76,034**
Current total assessed value	$92,001
Difference, the reduction requested	**$15,967**

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 $15,967 in assessed value is worth roughly $3,387 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

65 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 65 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
14333050670000	1918 N CLEVELAND AVE E	1,578	1974	4	2	$65,000	$41.19
14321250140000	2114 N LAKEWOOD AVE	1,644	1987	3	3	$68,000	$41.36
14333161410000	1629 N VINE ST	1,412	1977	3	1	$61,001	$43.20
14331070370000	2202 N BURLING ST	1,346	1975	3	2	$62,000	$46.06
14331070360000	2204 N BURLING ST	1,346	1975	3	2	$62,000	$46.06
14333161280000	1653 N VINE ST	1,412	1979	3	1	$65,380	$46.30
14331070430000	2210 N BURLING ST	1,479	1975	3	2	$70,000	$47.33
14333050660000	1918 N CLEVELAND AVE D	1,575	1974	4	2	$75,001	$47.62
14333161440000	1619 N VINE ST	1,424	1979	3	1	$68,000	$47.75
14333161300000	1649 N VINE ST	1,424	1979	3	1	$68,000	$47.75
14333161390000	1625 N VINE ST	1,424	1979	3	1	$68,000	$47.75
14333161150000	1667 N VINE ST	1,424	1979	3	1	$68,000	$47.75
14333161330000	1643 N VINE ST	1,424	1979	3	1	$68,001	$47.75
14331070380000	2200 N BURLING ST	1,695	1975	3	2	$81,001	$47.79
14322210350000	1143 W DICKENS AVE	1,584	1974	2	2	$76,001	$47.98
14331070410000	742 W WEBSTER AVE	1,479	1975	4	2	$71,000	$48.01
14331070420000	740 W WEBSTER AVE	1,479	1975	4	2	$71,000	$48.01
14331070450000	2206 N BURLING ST K	1,560	1975	3	2	$75,001	$48.08
14331070440000	2208 W WEBSTER AVE	1,560	1975	3	2	$75,001	$48.08
14333161250000	1655 N VINE ST	1,414	1979	3	1	$68,000	$48.09
14333161360000	1637 N VINE ST	1,414	1978	3	1	$68,000	$48.09
14333161490000	1613 N VINE ST	1,414	1979	3	1	$68,000	$48.09
14333161180000	1661 N VINE ST	1,414	1978	3	1	$68,001	$48.09
14333161430000	1631 N VINE ST	1,414	1979	3	1	$68,001	$48.09
14331070390000	740 W WEBSTER AVE	1,600	1975	3	2	$77,000	$48.12
14333161470000	1615 N VINE ST	1,412	1979	3	1	$68,000	$48.16
14333161170000	1663 N VINE ST	1,412	1977	3	1	$68,000	$48.16
14333161350000	1639 N VINE ST	1,412	1979	3	1	$68,001	$48.16
14333161060000	1600 N LARRABEE ST	1,508	1985	3	2	$74,000	$49.07
14321250100000	2106 N LAKEWOOD AVE	1,644	1987	3	3	$83,000	$50.49
14321250220000	2132 N LAKEWOOD AVE	1,644	1987	3	3	$83,001	$50.49
14321250150000	2116 N LAKEWOOD AVE	1,644	1987	3	3	$83,001	$50.49
14321250270000	2144 N LAKEWOOD AVE	1,644	1987	3	3	$83,001	$50.49
14321250320000	2158 N LAKEWOOD AVE	1,644	1987	3	3	$83,001	$50.49
14321250260000	2142 N LAKEWOOD AVE	1,644	1987	3	3	$83,001	$50.49
14321250110000	2108 N LAKEWOOD AVE	1,644	1987	3	3	$83,001	$50.49
14321250330000	1307 W WEBSTER AVE	1,368	1987	3	3	$70,001	$51.17
14321090390000	2223 N JANSSEN AVE	1,319	1997	3	2	$68,547	$51.97
14321250280000	2146 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250120000	2110 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14321250160000	2118 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250170000	2120 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250200000	2128 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250250000	2140 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250310000	2154 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250210000	2130 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250300000	2152 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250130000	2112 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250290000	2150 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250180000	2122 N LAKEWOOD AVE	1,456	1987	3	2	$76,001	$52.20
14321250190000	2124 N LAKEWOOD AVE	1,456	1987	3	3	$76,001	$52.20
14321250360000	1317 W WEBSTER AVE	1,300	1987	3	3	$68,000	$52.31
14321250370000	1319 W WEBSTER AVE	1,300	1987	3	3	$68,000	$52.31
14333161070000	1602 N LARRABEE ST	1,508	1985	3	2	$79,001	$52.39
14321090380000	2225 N JANSSEN AVE	1,384	1997	3	1	$73,000	$52.75
14333160950000		1,484	1985	3	2	$79,001	$53.24
14321340620000		1,520	1991	3	3	$81,836	$53.84
14324260800000		1,397	1989	3	1	$76,000	$54.40
14324260810000		1,568	1989	3	1	$93,000	$59.31
14324260740000	**1661 N DAYTON ST**	**1,506**	**1989**	**3**	**2**	**$92,001**	**$61.09**
14321340610000		1,487	1991	3	2	$94,000	$63.21

Median of all 65 comparables: $50.49 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 65 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.

14333050670000	14321250140000	14333161410000	14331070370000	14331070360000
14333161280000	14331070430000	14333050660000	14333161440000	14333161300000
14333161390000	14333161150000	14333161330000	14331070380000	14334060360000
14322210350000	14331070410000	14331070420000	14331070450000	14331070440000
14333161250000	14333161360000	14333161490000	14333161180000	14333161430000
14331070390000	14333161470000	14333161170000	14333161350000	14333161060000
14321250100000	14321250220000	14321250150000	14321250270000	14321250320000
14321250260000	14321250110000	14321250330000	14321090390000	14321250280000
14321250120000	14321250160000	14321250170000	14321250200000	14321250250000
14321250310000	14321250210000	14321250300000	14321250130000	14321250290000
14321250180000	14321250190000	14321250360000	14321250370000	14321250380000
14321250350000	14321250340000	14321250390000	14333161070000	14321090380000
14333160950000	14321340620000	14324260800000	14324260810000	14321340610000

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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