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	14331240170000
Property address	2115 N HUDSON AVE
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$170,657

20.8% of the current assessed value.

COMPARABLES IMPLY

$135,175

Estimated tax effect about $7,526 a year at a 7% composite rate.

REDUCTION REQUESTED

$35,482

SECTION 1

The argument in one paragraph

The Assessor values 115 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 $57.99 per square foot. This home is assessed at $73.21 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,331 square feet gives $135,175. 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	2,331 square feet
Land area	3,002 square feet
Year built	1888
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	4
Half bathrooms	None recorded

Total assessed value	$170,657
Assessed value per square foot	$73.21

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	517
2	Building area within 15% of this home	143
3	Built within 15 years of this home	134
4	Same building type	128
5	Same construction quality grade	115

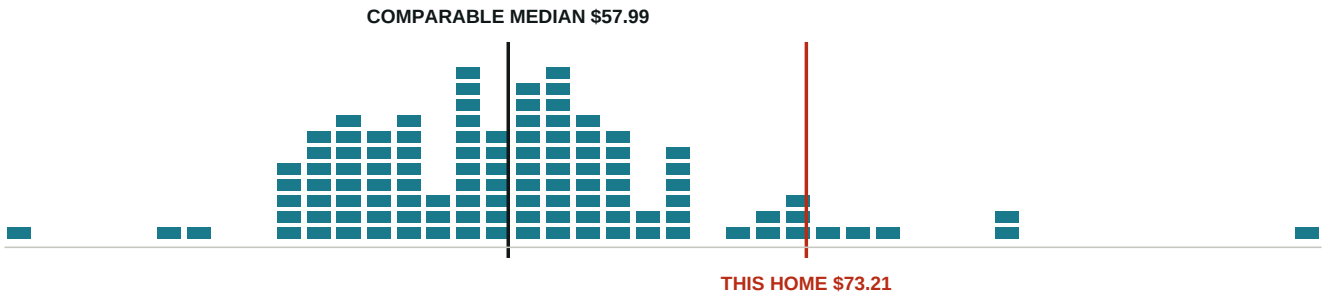
The comparable figure used is the median of all 115 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 115 properties 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	115
Lowest assessed	$32.26 per square foot
25th percentile	$51.93 per square foot
Median	$57.99 per square foot
75th percentile	$62.52 per square foot
Highest assessed	$99.52 per square foot
This home	$73.21 per square foot
Position	assessed above 109 of the 115 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 115 comparables	$57.99
Building area of this home	2,331 sq ft
Median multiplied by building area	**$135,175**
Current total assessed value	$170,657
Difference, the reduction requested	**$35,482**

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 $35,482 in assessed value is worth roughly $7,526 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

115 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 115 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
14324000640000	1926 N SEMINARY AVE	2,336	1889	2	1	$75,371	$32.26
14321090190000	2252 N SOUTHPORT AVE	2,400	1888	4	2	$100,525	$41.89
14321020350000	2320 N JANSSEN AVE	2,438	1880	6	4	$114,621	$47.01
14324070070000	1959 N SHEFFIELD AVE 2	2,304	1900	4	2	$109,000	$47.31
14321090110000	2237 N JANSSEN AVE	2,271	1888	3	1	$109,000	$48.00
14321020140000	2329 N GREENVIEW AVE	2,302	1881	3	2	$111,000	$48.22
14321090280000	2230 N SOUTHPORT AVE	2,307	1893	4	2	$112,000	$48.55
14334200290000	324 W CONCORD PL	2,444	1898	4	3	$119,206	$48.77
14321020160000	2325 N GREENVIEW AVE	2,310	1882	4	2	$113,000	$48.92
14324030210000	1931 N KENMORE AVE	2,246	1883	4	2	$110,105	$49.02
14322070080000	2248 N KENMORE AVE	2,334	1888	4	2	$116,000	$49.70
14333290070000	1642 N CLEVELAND AVE	2,330	1876	4	2	$117,000	$50.21
14321010320000	2318 N GREENVIEW AVE	2,398	1887	4	3	$121,001	$50.46
14324150020000	1887 N MAUD AVE	2,340	1874	4	2	$118,661	$50.71
14321040270000	2326 N WAYNE AVE	2,344	1882	4	2	$121,000	$51.62
14321020180000	2319 N GREENVIEW AVE BSM	2,315	1879	5	3	$120,000	$51.84
14321100340000	1348 W WEBSTER AVE	2,268	1888	4	3	$119,000	$52.47
14321080020000	2255 N GREENVIEW AVE	2,311	1881	3	2	$122,000	$52.79
14322060300000	1122 W WEBSTER AVE HOUSE	2,298	1873	4	3	$122,424	$53.27
14334200340000	310 W CONCORD PL	2,262	1882	2	1	$121,000	$53.49
14333190010000	1759 N CLEVELAND AVE	2,354	1878	3	2	$127,000	$53.95
14333290030000	1652 N CLEVELAND AVE	2,297	1878	4	3	$124,000	$53.98
14321100140000	2217 N SOUTHPORT AVE 2	2,450	1899	6	2	$132,858	$54.23
14321110110000	2225 N WAYNE AVE REAR	2,317	1891	5	3	$128,150	$55.31
14334220780000	215 W EUGENIE ST	2,380	1888	4	2	$132,000	$55.46
14322100300000	920 W WEBSTER AVE	2,399	1888	4	2	$133,942	$55.83
14324000500000	1950 N SEMINARY AVE	2,431	1888	3	3	$135,729	$55.83
14322220100000	2033 N CLIFTON AVE	2,300	1887	4	3	$129,470	$56.29
14322130340000	2128 N CLIFTON AVE	2,409	1885	4	3	$135,762	$56.36
14322120190000	822 W WEBSTER AVE	2,248	1889	5	3	$129,987	$57.82
14322220120000	2029 N CLIFTON AVE	2,398	1890	4	2	$139,000	$57.96
14322150210000	2115 N SEMINARY AVE	2,374	1888	3	2	$137,669	$57.99
14324090080000	1955 N FREMONT ST	2,423	1885	4	2	$140,779	$58.10
14334210110000		2,256	1882	4	2	$131,416	$58.25
14334210150000		2,343	1884	4	3	$137,000	$58.47
14334210180000		2,328	1888	5	3	$137,514	$59.07
14334200060000		2,253	1873	4	2	$134,260	$59.59
14334080150000		2,432	1890	4	2	$144,963	$59.61
14334200140000		2,284	1898	5	3	$136,192	$59.63
14322110190000		2,278	1890	5	3	$136,000	$59.70

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14322180150000		2,413	1880	5	3	$145,001	$60.09
14333230150000		2,222	1878	4	2	$134,475	$60.52
14333020050000		2,397	1878	5	2	$146,703	$61.20
14334120220000		2,229	1889	4	2	$136,500	$61.24
14331300190000		2,374	1888	6	2	$146,000	$61.50
14324120400000		2,454	1889	7	2	$150,991	$61.53
14322260270000		2,244	1883	4	2	$139,927	$62.36
14322120290000		2,376	1884	4	3	$148,900	$62.67
14331100150000		2,379	1888	3	3	$149,700	$62.93
14333100100000		2,407	1888	4	2	$152,000	$63.15
14334210210000		2,238	1888	3	2	$142,253	$63.56
14333050190000		2,388	1890	4	2	$152,001	$63.65
14331230060000		2,414	1903	5	2	$153,940	$63.77
14331100300000		2,376	1885	5	2	$153,000	$64.39
14334200150000		2,448	1891	5	3	$157,772	$64.45
14321130260000		2,304	1882	4	3	$165,001	$71.62
14331050070000		2,420	1883	4	4	$176,179	$72.80
14331240170000	**2115 N HUDSON AVE**	**2,331**	**1888**	**5**	**4**	**$170,657**	**$73.21**
14333090270000		2,264	1888	3	3	$173,541	$76.65
14332070110000		2,352	1878	3	2	$195,000	$82.91
14334060130000		2,215	1898	4	2	$186,322	$84.12

Median of all 115 comparables: $57.99 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 115 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.

14324000640000	14322170370000	14321090190000	14321080030000	14321040100000
14321010330000	14321020350000	14324070070000	14321090110000	14321020140000
14321090230000	14321090280000	14334200290000	14321020160000	14324030210000
14333050250000	14322070210000	14322070080000	14322070420000	14333290070000
14324030370000	14321030150000	14321010320000	14324150020000	14324070240000
14322190160000	14321040270000	14324030590000	14321020180000	14321090030000
14321100340000	14321080020000	14324220310000	14321040130000	14331250360000
14322060300000	14334200340000	14324120110000	14333190010000	14333290030000
14321100140000	14321110110000	14334220780000	14322100300000	14324000500000
14334220740000	14322220100000	14322130340000	14322110200000	14322110080000
14333240440000	14322060200000	14322190380000	14334200100000	14322060040000
14322120190000	14322220120000	14322150210000	14324090080000	14334120140000
14334210110000	14334210150000	14321090220000	14334210180000	14334070150000
14334200060000	14334080150000	14334200140000	14322110190000	14322180150000
14322100380000	14331040690000	14331130040000	14333230150000	14333020380000
14333010120000	14333040190000	14333020050000	14322120130000	14334120220000
14331300190000	14324120400000	14322100270000	14324080080000	14322260270000
14333010550000	14322120290000	14334060220000	14331100150000	14333100100000
14322070020000	14324120450000	14334210210000	14333050190000	14331230060000
14331100300000	14334200150000	14322120120000	14333100410000	14331020160000
14331280080000	14331100290000	14324120430000	14331240060000	14334060110000
14321130260000	14331120220000	14322070130000	14331050070000	14332050160000
14331100210000	14333090270000	14332070110000	14334060130000	14331230080000

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.