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	14333010870000
Property address	1848 N ORCHARD ST
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	208 Single-family, luxury
Assessment stage	Mailed value for 2026

ASSESSED NOW

$372,000

17.7% of the current assessed value.

COMPARABLES IMPLY

$306,182

REDUCTION REQUESTED

$65,818

Estimated tax effect about $13,960 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 151 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 $67.07 per square foot. This home is assessed at $81.49 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,565 square feet gives $306,182. 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	4,565 square feet
Land area	3,432 square feet
Year built	2003
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	3
Half bathrooms	2

Total assessed value	$372,000
Assessed value per square foot	$81.49

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	300
2	Building area within 15% of this home	265
3	Built within 15 years of this home	212
4	Same building type	186
5	Same construction quality grade	151

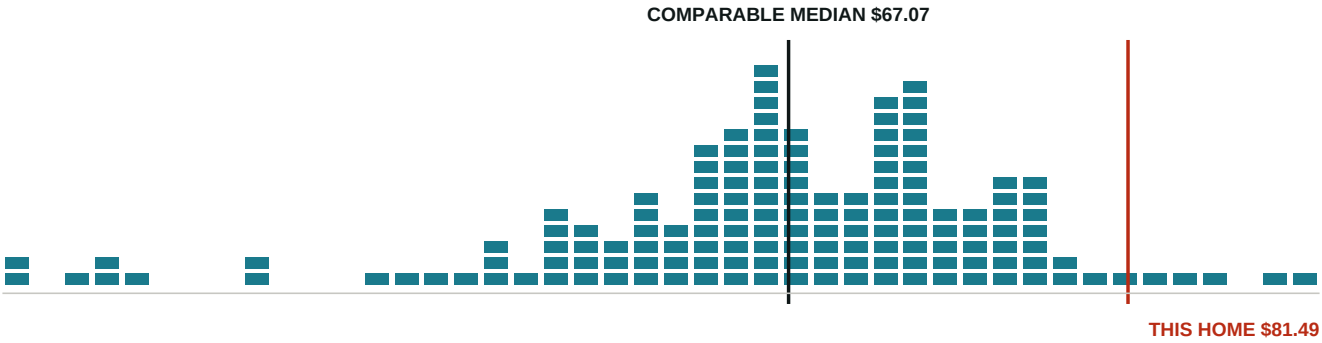
The comparable figure used is the median of all 151 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 151 properties 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	151
Lowest assessed	$33.68 per square foot
25th percentile	$62.86 per square foot
Median	$67.07 per square foot
75th percentile	$72.55 per square foot
Highest assessed	$89.63 per square foot
This home	$81.49 per square foot
Position	assessed above 146 of the 151 comparable properties, the 97th percentile



$33.68 per sq ft — 151 comparable properties by assessed value per square foot, one mark is one property — $89.63 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 151 comparables	$67.07
Building area of this home	4,565 sq ft
Median multiplied by building area	**$306,182**
Current total assessed value	$372,000
Difference, the reduction requested	**$65,818**

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 $65,818 in assessed value is worth roughly $13,960 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

151 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 151 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
14331300650000	2039 N MOHAWK ST	4,552	1991	4	3	$172,500	$37.90
14322140310000	2132 N SEMINARY AVE	4,353	1996	4	4	$195,000	$44.80
14333000720000	1852 N BURLING ST	4,330	1997	5	4	$220,000	$50.81
14333180300000	1744 N CLEVELAND AVE	4,726	2003	3	3	$257,000	$54.38
14333170210000	1740 N MOHAWK ST	4,765	2006	4	6	$272,000	$57.08
14333100340000	1836 N HUDSON AVE	4,577	2004	4	4	$264,445	$57.78
14333000850000	1818 N BURLING ST 2NDFL	4,557	1998	4	3	$265,000	$58.15
14331070210000	2232 N BURLING ST	4,455	2004	4	2	$267,000	$59.93
14333050020000	523 W ARMITAGE AVE	4,436	1994	4	4	$266,000	$59.96
14331280830000	2007 N HOWE ST	4,740	2005	4	3	$292,273	$61.66
14333100240000	445 W WISCONSIN ST	4,393	2000	5	3	$273,678	$62.30
14331080430000	2244 N ORCHARD ST	4,585	2007	5	4	$287,460	$62.70
14331300120000	2023 N MOHAWK ST	4,585	2000	4	4	$289,000	$63.03
14322140190000	2119 N CLIFTON AVE	4,353	1999	4	4	$274,406	$63.04
14324120130000	1845 N BISSELL ST	4,472	2009	5	4	$284,000	$63.51
14333090370000	1812 N CLEVELAND AVE	4,398	2001	4	4	$280,000	$63.67
14333180380000	1724 N CLEVELAND AVE	4,680	2003	5	4	$300,000	$64.10
14321340150000	2017 N MAGNOLIA AVE	4,558	2007	5	5	$293,001	$64.28
14331280840000	2009 N HOWE ST	4,740	2007	4	3	$306,000	$64.56
14333030250000	1903 N HOWE ST	4,644	2000	5	4	$300,000	$64.60
14333170300000	1720 N MOHAWK ST	4,483	2012	4	2	$290,000	$64.69
14324120020000	1873 N BISSELL ST	4,347	2005	5	5	$282,335	$64.95
14331300110000	2025 N MOHAWK ST	4,534	2003	5	3	$299,914	$66.15
14333070140000		4,559	2006	6	3	$302,000	$66.24
14333060660000		4,749	2009	4	3	$314,606	$66.25
14331280190000		4,457	2004	5	4	$297,001	$66.64
14333060400000		4,305	1997	4	2	$287,000	$66.67
14333100080000		4,640	1999	5	3	$311,000	$67.03
14333180360000		4,440	2006	4	6	$300,000	$67.57
14333080220000		4,400	2002	6	4	$299,000	$67.95
14331280200000		4,457	2002	5	4	$304,001	$68.21
14333000740000		4,511	2003	6	4	$309,648	$68.64
14333030430000		4,793	1997	6	4	$333,000	$69.48
14322140210000		4,314	2010	5	5	$306,000	$70.93
14333030070000		4,762	1995	5	3	$337,802	$70.94
14333170310000		4,665	2015	5	4	$331,488	$71.06
14333000550000		4,710	2007	5	4	$336,359	$71.41
14333090520000		4,479	2011	5	4	$320,164	$71.48
14333010430000		4,348	2000	5	4	$311,682	$71.68
14324220240000		4,321	2008	5	5	$312,000	$72.21

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14322150260000		4,399	2005	5	5	$317,985	$72.29
14322260120000		4,358	2015	4	3	$315,583	$72.41
14333050180000		4,446	2017	5	4	$322,112	$72.45
14324090790000		4,438	2007	5	5	$322,188	$72.60
14333140280000		4,380	2015	5	4	$318,367	$72.69
14333000710000		4,330	1997	5	4	$316,000	$72.98
14333170230000		4,352	2013	5	4	$318,080	$73.09
14321260260000		4,399	2014	4	4	$326,000	$74.11
14333080320000		4,546	2010	4	3	$336,894	$74.11
14331280100000		4,598	2008	6	5	$341,001	$74.16
14333140270000		4,343	2015	5	4	$328,274	$75.59
14333100170000		4,648	2013	5	5	$353,686	$76.09
14331280090000		4,598	2010	6	5	$350,001	$76.12
14333000750000		4,511	2003	6	4	$348,000	$77.14
14333020330000		4,360	1994	5	5	$340,286	$78.05
14322120100000		4,828	2012	6	7	$378,000	$78.29
14333170240000		4,660	2015	7	6	$376,000	$80.69
14333010870000	**1848 N ORCHARD ST**	**4,565**	**2003**	**5**	**3**	**$372,000**	**$81.49**
14333010260000		4,686	2004	5	4	$390,001	$83.23
14324090780000		4,438	2007	5	5	$378,001	$85.17
14322210150000		4,637	2011	5	5	$409,000	$88.20

Median of all 151 comparables: $67.07 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 151 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.

14322070350000	14322070340000	14324220110000	14331300650000	14321330310000
14333000400000	14321330360000	14322140310000	14321330350000	14333000720000
14321270370000	14321330330000	14333180300000	14321090020000	14321120170000
14333180020000	14333240280000	14321120600000	14333170210000	14333050120000
14333100340000	14333000850000	14322150090000	14324140120000	14334040290000
14331070210000	14333050020000	14331220200000	14334040300000	14333011230000
14321090010000	14333100150000	14324080500000	14333090510000	14331280830000
14324130080000	14333100240000	14331080430000	14331300120000	14322140190000
14333100140000	14324120130000	14333090370000	14333100420000	14324090490000
14324160390000	14333180380000	14322200070000	14331290300000	14321340150000
14333050010000	14331280840000	14333030250000	14322120180000	14333170300000
14321270040000	14324120020000	14322150190000	14331070150000	14331300110000
14333070140000	14333090350000	14333060660000	14333130470000	14333140760000
14333060130000	14322200100000	14324090260000	14324080450000	14331280190000
14333060400000	14322220110000	14322150300000	14333050150000	14333100080000
14324080130000	14324120460000	14333060280000	14333010610000	14333180360000
14333080220000	14331280200000	14322270160000	14322240030000	14333000740000
14333180090000	14331090110000	14333060150000	14333030430000	14322150490000
14333021170000	14333050160000	14333060360000	14333000600000	14322280100000
14322140210000	14333030070000	14322240170000	14333010420000	14333170310000
14333000550000	14322260570000	14333090520000	14322150380000	14333010430000
14321130120000	14324100300000	14321130130000	14324220240000	14322150260000
14322260120000	14333050180000	14333000780000	14324090790000	14333140280000
14333000710000	14333000870000	14333170230000	14322270580000	14321260260000
14333080320000	14331280100000	14333030540000	14333020370000	14324090750000
14333060430000	14322120150000	14333140270000	14322140180000	14322260060000
14333100170000	14331280090000	14333140710000	14322140280000	14333090060000
14331080440000	14333000750000	14322140360000	14322220160000	14333060120000
14333020330000	14333090070000	14322120100000	14322110150000	14333170240000
14322280190000	14333010260000	14322160620000	14324090780000	14322210150000
14333030060000				

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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