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	14333011190000
Property address	1874 N ORCHARD ST
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$488,001

23.2% of the current assessed value.

COMPARABLES IMPLY

$374,735

REDUCTION REQUESTED

$113,266

Estimated tax effect about $24,024 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 66 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 $67.22 per square foot. This home is assessed at $87.53 per square foot, which is 30% above that median. Applying the median the Assessor already uses for those neighbors to this home's 5,575 square feet gives $374,735. 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	5,575 square feet
Land area	4,613 square feet
Year built	2015
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	5
Half bathrooms	2

Total assessed value	$488,001
Assessed value per square foot	$87.53

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	285
2	Building area within 15% of this home	161
3	Built within 15 years of this home	84
4	Same building type	81
5	Same construction quality grade	66

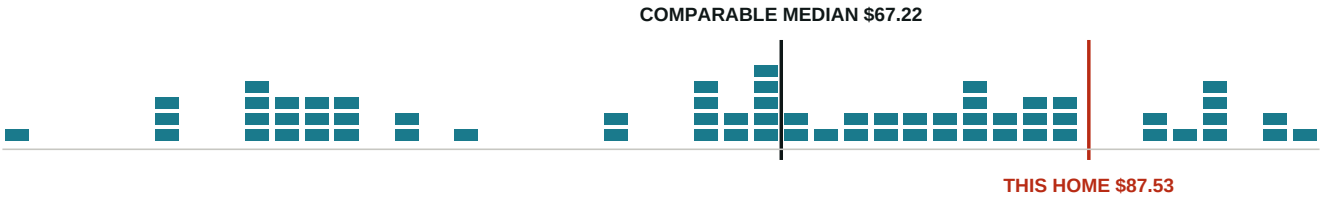
The comparable figure used is the median of all 66 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 66 properties 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	66
Lowest assessed	$15.77 per square foot
25th percentile	$40.09 per square foot
Median	$67.22 per square foot
75th percentile	$81.97 per square foot
Highest assessed	$102.77 per square foot
This home	$87.53 per square foot
Position	assessed above 56 of the 66 comparable properties, the 85th percentile



$15.77 per sq ft — 66 comparable properties by assessed value per square foot, one mark is one property — $102.77 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 66 comparables	$67.22
Building area of this home	5,575 sq ft
Median multiplied by building area	**$374,735**
Current total assessed value	$488,001
Difference, the reduction requested	**$113,266**

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 $113,266 in assessed value is worth roughly $24,024 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

66 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 66 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
14321270090000	2141 N MAGNOLIA AVE	5,301	2012	6	5	$83,594	$15.77
14333031371001	1837 N HOWE ST	6,212	2024	7	7	$162,501	$26.16
14333031371003	1837 N HOWE ST	6,212	2024	7	7	$162,501	$26.16
14333031371002	1837 N HOWE ST	6,212	2024	7	7	$162,501	$26.16
14324080380000	1942 N FREMONT ST	5,920	2002	5	4	$192,046	$32.44
14324080610000	1940 N FREMONT ST	5,920	2002	5	4	$194,480	$32.85
14321030190000	2319 N JANSSEN AVE	5,819	2009	6	6	$203,300	$34.94
14321030200000	2317 N JANSSEN AVE	5,819	2009	6	6	$203,300	$34.94
14333011120000	1945 N BURLING ST	5,920	2011	6	4	$210,081	$35.49
14333011130000	1945 N BURLING ST	5,920	2011	6	4	$214,732	$36.27
14333010320000	1871 N BURLING ST	5,833	2000	4	4	$225,380	$38.64
14324080350000	1950 N FREMONT ST	5,889	2023	4	5	$232,500	$39.48
14324080340000	1950 N FREMONT ST	5,889	2023	4	5	$232,500	$39.48
14333170340000	1710 N MOHAWK ST	5,696	2011	6	5	$238,692	$41.91
14333170330000	1710 N MOHAWK ST 2ND	5,696	2011	6	5	$238,692	$41.91
14333090360000	1814 N CLEVELAND AVE	5,135	2002	4	3	$234,109	$45.59
14331070160000	2246 N BURLING ST	6,023	2006	6	4	$340,000	$56.45
14321080340000	2250 N JANSSEN AVE	5,237	2008	5	5	$300,000	$57.28
14333000580000	1906 N BURLING ST	5,301	2008	5	4	$329,279	$62.12
14322220190000	2052 N SEMINARY AVE 2	5,898	2008	6	6	$367,270	$62.27
14322110120000	2231 N FREMONT ST	5,075	2002	5	5	$319,250	$62.91
14333000860000	1816 N BURLING ST	5,029	2000	4	4	$317,000	$63.03
14333000530000	1920 N BURLING ST	5,324	2003	5	4	$338,632	$63.60
14322110390000	838 W WEBSTER AVE	5,116	2006	4	2	$327,000	$63.92
14331120490000	537 W GRANT PL	5,380	2022	5	5	$351,000	$65.24
14333080400000	1804 N MOHAWK ST	5,129	2002	5	4	$335,803	$65.47
14333000630000	1874 N BURLING ST	5,225	2000	4	4	$347,236	$66.46
14333040630000	1930 N MOHAWK ST	5,032	2007	4	5	$336,475	$66.87
14331290850000	2054 N MOHAWK ST	5,233	2015	5	6	$350,447	$66.97
14331080420000	2242 N ORCHARD ST	5,712	2005	5	4	$385,362	$67.47
14321270080000	2141 N MAGNOLIA AVE	5,301	2012	6	5	$364,844	$68.83
14333020200000	1923 N ORCHARD ST	6,008	2005	5	5	$424,879	$70.72
14324260890000	1701 N DAYTON ST	5,243	2013	5	4	$381,189	$72.70
14334040280000	1901 N LINCOLN PARK WEST	5,423	2013	5	4	$397,001	$73.21
14322200040000	2145 N DAYTON ST	5,508	2012	7	6	$411,579	$74.72
14333010900000	1840 N ORCHARD ST 2	5,784	2012	4	5	$440,137	$76.10
14333001290000	741 W ARMITAGE AVE	5,826	2008	6	4	$443,404	$76.11
14333010180000	1933 N BURLING ST	5,752	2001	4	4	$444,913	$77.35
14333001410000	1832 N BURLING ST	5,996	2024	5	4	$470,000	$78.39
14333031630000	1825 N HOWE ST	6,082	2019	6	7	$483,518	$79.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14333140210000	1655 N BURLING ST	5,481	2019	5	4	$439,484	$80.18
14322190510000	2138 N DAYTON ST	6,038	2019	6	7	$485,000	$80.32
14333140130000	1713 N BURLING ST	5,408	2005	5	4	$436,000	$80.62
14333020390000	1845 N ORCHARD ST 2	5,721	2006	4	4	$465,001	$81.28
14333010700000	1922 N ORCHARD ST 3F	5,425	2006	7	6	$445,940	$82.20
14333000620000	1876 N BURLING ST	5,676	2012	6	4	$475,159	$83.71
14324260880000	1703 N DAYTON ST	5,440	2011	5	4	$456,256	$83.87
14322160600000	2133 N KENMORE AVE	5,658	2016	5	3	$478,000	$84.48
14333020920000	1832 N HOWE ST	6,213	2006	5	6	$529,028	$85.15
14333031670000	1819 N HOWE ST	5,277	2019	7	9	$450,458	$85.36
14333031650000	1815 N HOWE ST	5,113	2018	5	4	$441,262	$86.30
14333011190000	**1874 N ORCHARD ST**	**5,575**	**2015**	**5**	**5**	**$488,001**	**$87.53**
14333011220000	1913 N BURLING ST	5,049	2019	5	3	$459,785	$91.06
14333011260000	1910 N ORCHARD ST	5,520	2024	7	5	$511,370	$92.64
14333021700000	1950 N HOWE ST	5,752	2019	4	4	$535,000	$93.01
14333020710000		5,730	2024	4	7	$549,883	$95.97
14333011210000		5,049	2018	5	3	$487,001	$96.45
14333011250000		5,520	2024	7	5	$534,501	$96.83
14333021820000		5,406	2024	9	7	$534,601	$98.89
14333020690000		5,103	2014	3	4	$508,000	$99.55
14331050030000		5,838	2023	5	6	$600,000	$102.77

Median of all 66 comparables: $67.22 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 66 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.

14321270090000	14333031371001	14333031371003	14333031371002	14324080380000
14321260420000	14321260430000	14324080610000	14321030190000	14321030200000
14333011120000	14322230090000	14322230100000	14333011130000	14333010320000
14324080350000	14324080340000	14333170340000	14333170330000	14333090360000
14331070160000	14321080340000	14333000580000	14322220190000	14322110120000
14333000860000	14333000530000	14322110390000	14331120490000	14333080400000
14333000630000	14333040630000	14331290850000	14331080420000	14321270080000
14333020200000	14324090760000	14324260890000	14334040280000	14322200040000
14333010900000	14333001290000	14333010180000	14333001410000	14333031630000
14333140210000	14322190510000	14333140130000	14333020390000	14333010700000
14333000620000	14324260880000	14322160600000	14333020920000	14333031670000
14333031650000	14333011220000	14333011260000	14333021700000	14331070580000
14333020710000	14333011210000	14333011250000	14333021820000	14333020690000
14331050030000				

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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