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	14333090340000
Property address	1820 N CLEVELAND AVE
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	208 Single-family, luxury
Assessment stage	Mailed value for 2026

ASSESSED NOW

$422,000

22.6% of the current assessed value.

COMPARABLES IMPLY

$326,591

REDUCTION REQUESTED

$95,409

Estimated tax effect about $20,236 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 107 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 $71.98 per square foot. This home is assessed at $93.01 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,537 square feet gives $326,591. 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	4,537 square feet
Land area	2,856 square feet
Year built	2019
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$422,000
Assessed value per square foot	$93.01

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	273
3	Built within 15 years of this home	153
4	Same building type	145
5	Same construction quality grade	107

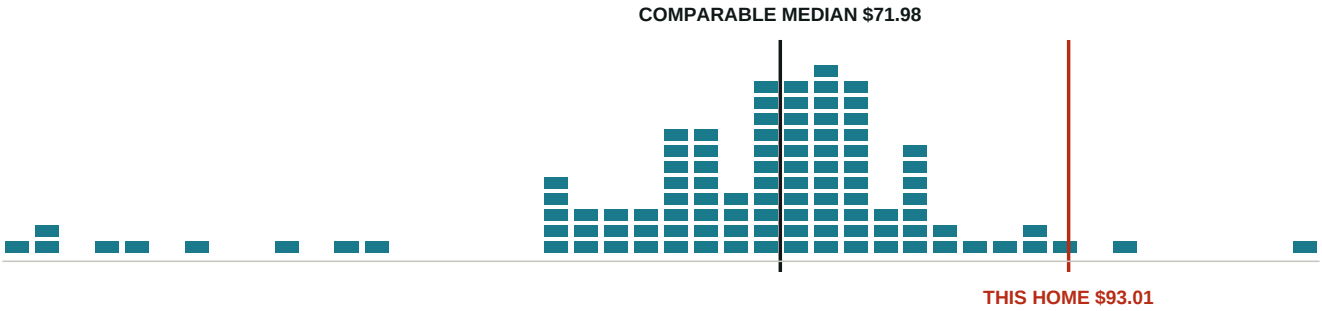
The comparable figure used is the median of all 107 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 107 properties 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	107
Lowest assessed	$15.25 per square foot
25th percentile	$64.54 per square foot
Median	$71.98 per square foot
75th percentile	$77.09 per square foot
Highest assessed	$111.31 per square foot
This home	$93.01 per square foot
Position	assessed above 105 of the 107 comparable properties, the 98th percentile



$15.25 per sq ft — 107 comparable properties by assessed value per square foot, one mark is one property — $111.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 107 comparables	$71.98
Building area of this home	4,537 sq ft
Median multiplied by building area	**$326,591**
Current total assessed value	$422,000
Difference, the reduction requested	**$95,409**

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 $95,409 in assessed value is worth roughly $20,236 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

107 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 107 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
14321130150000	2223 N MAGNOLIA AVE	4,410	2026	6	6	$82,879	$18.79
14321130160000	2221 N MAGNOLIA AVE	4,389	2026	6	6	$82,879	$18.88
14322110170000	2217 N FREMONT ST	4,694	2026	6	5	$107,654	$22.93
14322140270000	2144 N SEMINARY AVE 1	4,278	2026	6	5	$126,504	$29.57
14331041000000	2338 N CLEVELAND AVE	4,311	2026	5	5	$182,719	$42.38
14333240280000	1700 N SEDGWICK ST	4,858	2004	5	4	$275,000	$56.61
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
14331070210000	2232 N BURLING ST	4,455	2004	4	2	$267,000	$59.93
14331280830000	2007 N HOWE ST	4,740	2005	4	3	$292,273	$61.66
14331080430000	2244 N ORCHARD ST	4,585	2007	5	4	$287,460	$62.70
14324120130000	1845 N BISSELL ST	4,472	2009	5	4	$284,000	$63.51
14331290300000	2010 N MOHAWK ST	4,840	2008	6	5	$311,000	$64.26
14321340150000	2017 N MAGNOLIA AVE	4,558	2007	5	5	$293,001	$64.28
14333050010000	525 W ARMITAGE AVE	4,883	2012	5	4	$315,032	$64.52
14331280840000	2009 N HOWE ST	4,740	2007	4	3	$306,000	$64.56
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
14333070140000	1931 N HUDSON AVE	4,559	2006	6	3	$302,000	$66.24
14333060660000	1920 N HUDSON AVE	4,749	2009	4	3	$314,606	$66.25
14333060130000	1925 N CLEVELAND AVE HSE	4,200	2004	3	3	$279,024	$66.43
14331280190000	2015 N HOWE ST	4,457	2004	5	4	$297,001	$66.64
14322220110000	2031 N CLIFTON AVE	4,276	2004	5	4	$285,710	$66.82
14333180360000	1728 N CLEVELAND AVE	4,440	2006	4	6	$300,000	$67.57
14321340040000	2049 N MAGNOLIA AVE	4,235	2023	6	5	$295,001	$69.66
14322280100000	2035 N DAYTON ST	4,233	2006	4	5	$300,001	$70.87
14322140210000	2113 N CLIFTON AVE	4,314	2010	5	5	$306,000	$70.93
14333170310000	1718 N MOHAWK ST	4,665	2015	5	4	$331,488	$71.06
14333000550000	1914 N BURLING ST	4,710	2007	5	4	$336,359	$71.41
14333090520000	1834 N CLEVELAND AVE	4,479	2011	5	4	$320,164	$71.48
14324220240000	1710 N DAYTON ST 1	4,321	2008	5	5	$312,000	$72.21
14322150260000	2142 N KENMORE AVE	4,399	2005	5	5	$317,985	$72.29
14322260120000	2031 N BISSELL ST	4,358	2015	4	3	$315,583	$72.41
14333050180000	1917 N MOHAWK ST	4,446	2017	5	4	$322,112	$72.45
14324090790000	1942 N DAYTON ST	4,438	2007	5	5	$322,188	$72.60
14333140280000	1633 N BURLING ST	4,380	2015	5	4	$318,367	$72.69
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

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14333140270000		4,343	2015	5	4	$328,274	$75.59
14322260060000		4,219	2015	6	5	$321,001	$76.08
14333100170000		4,648	2013	5	5	$353,686	$76.09
14331280090000		4,598	2010	6	5	$350,001	$76.12
14331080440000		4,208	2005	4	4	$324,001	$77.00
14333060120000		4,291	2007	5	4	$334,000	$77.84
14322190180000		4,284	2021	6	5	$333,582	$77.87
14322150290000		4,235	2020	6	6	$330,101	$77.95
14322120100000		4,828	2012	6	7	$378,000	$78.29
14322110150000		4,287	2015	5	4	$338,887	$79.05
14333170240000		4,660	2015	7	6	$376,000	$80.69
14331230150000		4,410	2020	7	7	$357,290	$81.02
14331080340000		4,297	2022	5	5	$349,009	$81.22
14322200050000		4,268	2019	5	4	$348,479	$81.65
14333040250000		4,611	2021	5	6	$376,825	$81.72
14333031520000		4,620	2021	4	4	$381,686	$82.62
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
14324130060000		4,480	2024	7	6	$410,001	$91.52
14333090340000	**1820 N CLEVELAND AVE**	**4,537**	**2019**	**4**	**3**	**$422,000**	**$93.01**

Median of all 107 comparables: $71.98 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 107 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.

14333031450000	14321130150000	14321130160000	14322110170000	14333031470000
14322140270000	14333031460000	14333000400000	14331041000000	14321120170000
14333180020000	14321260370000	14333240280000	14321120600000	14333170210000
14333100340000	14334040290000	14331070210000	14334040300000	14321090010000
14331280830000	14321030230000	14331080430000	14324120130000	14331290300000
14321340150000	14333050010000	14331280840000	14333170300000	14321270040000
14324120020000	14333070140000	14333060660000	14333060130000	14331280190000
14322220110000	14324120460000	14333060280000	14333180360000	14322230240000
14322150490000	14321340040000	14333021170000	14333000600000	14322280100000
14322140210000	14322240170000	14333170310000	14333000550000	14322260570000
14333090520000	14322150380000	14321130120000	14321130130000	14324220240000
14322150260000	14322260120000	14333050180000	14324090790000	14333140280000
14333170230000	14322270580000	14321260260000	14333080320000	14331280100000
14333030540000	14324080520000	14321270060000	14333020370000	14324140110000
14324090750000	14322120150000	14333140270000	14322140180000	14322260060000
14333100170000	14331280090000	14322140280000	14333090060000	14331080440000
14322140360000	14322220160000	14333060120000	14322190180000	14322150290000
14322270200000	14333090070000	14322120100000	14322110150000	14333020840000
14333170240000	14331230150000	14331080340000	14322280190000	14322200050000
14333040250000	14333031520000	14321260360000	14333010260000	14322160620000
14324090780000	14322210150000	14333030060000	14324130060000	14331280880000
14324220260000	14322150310000			

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.