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	17042080140000
Property address	1538 N DEARBORN ST
Township	North Chicago (74)
Assessor neighborhood	74022
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$289,488

11.2% of the current assessed value.

COMPARABLES IMPLY

$256,976

Estimated tax effect about $6,896 a year at a 7% composite rate.

REDUCTION REQUESTED

$32,512

SECTION 1

The argument in one paragraph

The Assessor values 26 other properties in assessor neighborhood 74022 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 $56.21 per square foot. This home is assessed at $63.32 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,572 square feet gives $256,976. 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	4,572 square feet
Land area	3,725 square feet
Year built	1891
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$289,488
Assessed value per square foot	$63.32

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	95
2	Building area within 15% of this home	46
3	Built within 15 years of this home	34
4	Same building type	28
5	Same construction quality grade	26

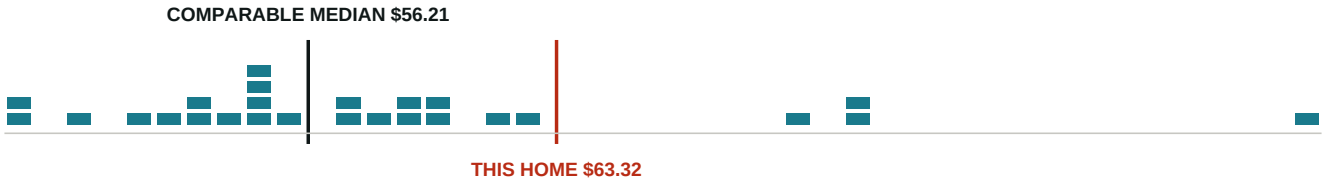
The comparable figure used is the median of all 26 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 26 properties 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	26
Lowest assessed	$47.51 per square foot
25th percentile	$53.41 per square foot
Median	$56.21 per square foot
75th percentile	$59.87 per square foot
Highest assessed	$85.23 per square foot
This home	$63.32 per square foot
Position	assessed above 22 of the 26 comparable properties, the 85th percentile



$47.51 per sq ft — 26 comparable properties by assessed value per square foot, one mark is one property — $85.23 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 26 comparables	$56.21
Building area of this home	4,572 sq ft
Median multiplied by building area	**$256,976**
Current total assessed value	$289,488
Difference, the reduction requested	**$32,512**

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 $32,512 in assessed value is worth roughly $6,896 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

All 26 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17031050170000	1349 N ASTOR ST	4,189	1902	4	4	$199,000	$47.51
17031090230000	1244 N ASTOR ST	3,889	1892	4	4	$185,346	$47.66
17042110060000	1437 N DEARBORN ST	4,098	1889	7	3	$202,125	$49.32
17031090180000	1250 N ASTOR ST	4,182	1889	5	4	$215,239	$51.47
17032020220000	69 E CEDAR ST	3,930	1890	4	4	$204,342	$52.00
17042100080000	1519 N DEARBORN ST	4,140	1890	6	3	$218,468	$52.77
17042150190000	1321 N WELLS ST	3,974	1888	4	4	$211,516	$53.22
17032040190000	61 E BELLEVUE PL	4,086	1893	4	4	$220,512	$53.97
17042080200000	1522 N DEARBORN PKY	4,239	1890	4	3	$230,695	$54.42
17042050300000	1406 N LA SALLE ST	4,581	1888	6	4	$250,000	$54.57
17032010070000	37 E ELM ST	3,990	1884	4	4	$218,162	$54.68
17032020210000	67 E CEDAR ST	3,930	1888	4	4	$216,072	$54.98
17031030130000	1401 N ASTOR ST	4,311	1899	5	3	$239,000	$55.44
17031070150000	1302 N RITCHIE CT	4,388	1898	5	5	$250,000	$56.97
17032040260000	103 E BELLEVUE PL	4,051	1879	6	3	$231,000	$57.02
17032000120000	29 E DIVISION ST	4,020	1895	6	5	$233,046	$57.97
17042110150000	1407 N DEARBORN ST	4,854	1888	7	4	$287,000	$59.13
17042090460000	1440 N DEARBORN ST	4,896	1892	5	3	$289,536	$59.14
17032010250000	79 E ELM ST	4,411	1901	5	6	$263,717	$59.79
17042170510000	1356 N DEARBORN ST	4,374	1902	3	3	$262,000	$59.90
17042210570000	1258 N LA SALLE ST	4,396	1895	5	5	$270,001	$61.42
17031000160000	1520 N ASTOR ST	4,806	1898	4	4	$300,000	$62.42
17042080140000	**1538 N DEARBORN ST**	**4,572**	**1891**	**4**	**4**	**$289,488**	**$63.32**
17042150410000	1314 N LA SALLE ST	4,214	1888	5	4	$295,000	$70.00
17032040230000	69 E BELLEVUE PL	4,210	1878	4	4	$302,000	$71.73
17031120170000	1222 N ASTOR ST	4,167	1883	4	3	$300,000	$71.99
17032000250000	53 E DIVISION ST	4,752	1888	5	5	$405,000	$85.23

Median of all 26 comparables: $56.21 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 74022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 26 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.

17031050170000	17031090230000	17042110060000	17031090180000	17032020220000
17042100080000	17042150190000	17032040190000	17042080200000	17042050300000
17032010070000	17032020210000	17031030130000	17031070150000	17032040260000
17032000120000	17042110150000	17042090460000	17032010250000	17042170510000
17042210570000	17031000160000	17042150410000	17032040230000	17031120170000
17032000250000				

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.