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	17042100070000
Property address	1523 N DEARBORN ST
Township	North Chicago (74)
Assessor neighborhood	74022
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$582,437	**$370,447**	**$211,990**

36.4% of the current assessed value.
Estimated tax effect about $44,963 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 16 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 $59.86 per square foot. This home is assessed at $94.11 per square foot, which is 57% above that median. Applying the median the Assessor already uses for those neighbors to this home's 6,189 square feet gives $370,447. 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	6,189 square feet
Land area	3,762 square feet
Year built	1888
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	13
Bedrooms	6
Full bathrooms	4
Half bathrooms	2

Total assessed value	$582,437
Assessed value per square foot	$94.11

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	61
2	Building area within 15% of this home	32
3	Built within 15 years of this home	20
4	Same building type	18
5	Same construction quality grade	16

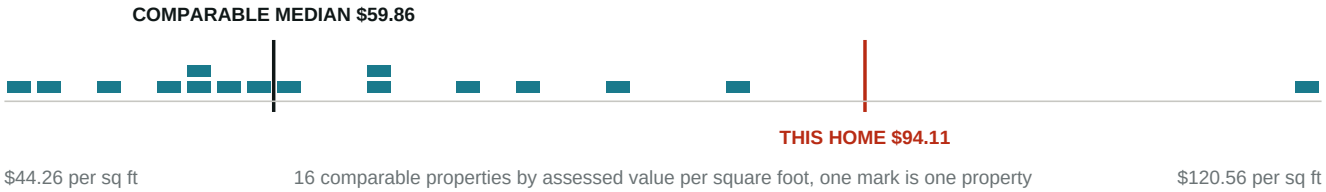
The comparable figure used is the median of all 16 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 16 properties 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	16
Lowest assessed	$44.26 per square foot
25th percentile	$54.77 per square foot
Median	$59.86 per square foot
75th percentile	$71.58 per square foot
Highest assessed	$120.56 per square foot
This home	$94.11 per square foot
Position	assessed above 15 of the 16 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 16 comparables	$59.86
Building area of this home	6,189 sq ft
Median multiplied by building area	**$370,447**
Current total assessed value	$582,437
Difference, the reduction requested	**$211,990**

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 $211,990 in assessed value is worth roughly $44,963 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 16 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
17031020060000	1435 N STATE PKY	5,826	1892	5	4	$257,845	$44.26
17031020070000	1433 N STATE PKY 1	6,310	1891	5	4	$295,000	$46.75
17042110140000	1409 N DEARBORN ST	5,288	1894	6	2	$266,000	$50.30
17031020250000	1412 N ASTOR ST	5,724	1900	4	3	$303,186	$52.97
17044400150000	861 N LA SALLE ST	5,630	1886	6	2	$311,706	$55.37
17031020080000	1431 N STATE PKY	5,340	1889	4	4	$297,001	$55.62
17042150400000	1318 N LA SALLE ST	5,320	1888	6	4	$308,245	$57.94
17042110240000	1428 N STATE ST	5,681	1884	5	4	$332,500	$58.53
17032000540000	74 E ELM ST	5,482	1888	4	5	$335,405	$61.18
17031090190000	1248 N ASTOR ST	6,275	1889	5	6	$409,046	$65.19
17042180290000	1336 N STATE ST	6,068	1900	5	3	$404,203	$66.61
17042180200000	1364 N STATE ST	6,505	1892	6	3	$460,000	$70.71
17042090180000	1454 N DEARBORN ST	6,741	1889	5	3	$500,001	$74.17
17032010510000	60 E CEDAR ST	6,019	1898	5	6	$475,231	$78.96
17042110230000	1432 N STATE ST	6,560	1883	6	5	$574,377	$87.56
17042100070000	**1523 N DEARBORN ST**	**6,189**	**1888**	**6**	**4**	**$582,437**	**$94.11**
17031030070000	1431 N ASTOR ST	6,387	1892	6	3	$770,000	$120.56

Median of all 16 comparables: $59.86 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 16 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.

17031020060000 17031020070000 17042110140000 17031020250000 17044400150000
17031020080000 17042150400000 17042110240000 17032000540000 17031090190000
17042180290000 17042180200000 17042090180000 17032010510000 17042110230000
17031030070000

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.