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	15033070070000
Property address	1403 N 18TH AVE
Township	Proviso (31)
Assessor neighborhood	31042
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$44,000	**$34,323**	**$9,677**

22.0% of the current assessed value.
Estimated tax effect about $2,052 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 50 other properties in assessor neighborhood 31042 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 $22.38 per square foot. This home is assessed at $28.68 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,534 square feet gives $34,323. 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	1,534 square feet
Land area	6,600 square feet
Year built	1923
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$44,000
Assessed value per square foot	$28.68

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	405
2	Building area within 15% of this home	179
3	Built within 15 years of this home	90
4	Same building type	50
5	Same construction quality grade	50

The comparable figure used is the median of all 50 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 50 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	50
Lowest assessed	$3.32 per square foot
25th percentile	$20.79 per square foot
Median	$22.38 per square foot
75th percentile	$24.15 per square foot
Highest assessed	$27.98 per square foot
This home	$28.68 per square foot
Position	assessed above 50 of the 50 comparable properties, the 100th percentile



$3.32 per sq ft — 50 comparable properties by assessed value per square foot, one mark is one property — $28.68 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 50 comparables	$22.38
Building area of this home	1,534 sq ft
Median multiplied by building area	**$34,323**
Current total assessed value	$44,000
Difference, the reduction requested	**$9,677**

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 $9,677 in assessed value is worth roughly $2,052 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 50 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
15033320230000	1018 N 24TH AVE	1,502	1917	3	2	$4,987	$3.32
15033390020000	1019 N 18TH AVE	1,355	1927	2	1	$16,733	$12.35
15033390010000	1019 N 18TH AVE	1,355	1927	2	1	$16,733	$12.35
15033450010000	919 N 20TH AVE	1,378	1922	3	1	$17,233	$12.51
15033190130000	1208 N 21ST AVE 1	1,594	1916	3	2	$29,000	$18.19
15033270040000	1113 N 22ND AVE	1,702	1913	5	2	$31,000	$18.21
15033320110000	1018 N 24TH AVE	1,502	1917	3	2	$27,409	$18.25
15101000710000	144 N 24TH AVE	1,664	1925	3	2	$32,001	$19.23
15101000650000	166 N 24TH AVE	1,758	1927	4	2	$35,000	$19.91
15033210110000	1214 BROADWAY AVE	1,350	1926	3	1	$27,000	$20.00
15033050110000	1418 BROADWAY AVE	1,604	1923	4	2	$33,001	$20.57
15033220160000	1202 N 18TH AVE	1,404	1922	4	2	$29,000	$20.66
15034080100000	1314 N 16TH AVE	1,637	1923	3	1	$34,001	$20.77
15034400060000	905 N 15TH AVE	1,632	1930	4	2	$34,000	$20.83
15034270070000	1107 N 12TH AVE	1,622	1919	4	2	$34,000	$20.96
15101000500000	132 N 24TH AVE	1,374	1932	3	1	$29,000	$21.11
15034400040000	913 N 15TH AVE	1,456	1918	4	2	$31,000	$21.29
15034400010000	919 N 15TH AVE	1,451	1919	4	1	$31,000	$21.36
15033290120000	1110 BROADWAY AVE	1,396	1930	3	1	$30,000	$21.49
15034120240000	1302 N 12TH AVE	1,668	1923	3	1	$36,001	$21.58
15034380160000	906 N 16TH AVE	1,659	1924	3	2	$36,000	$21.70
15034010140000	1412 N 15TH AVE	1,428	1925	4	1	$31,000	$21.71
15034550010000	719 N 16TH AVE	1,605	1924	4	1	$35,000	$21.81
15033030070000	1407 N 22ND AVE	1,320	1926	3	2	$29,000	$21.97
15033230120000	1210 N 17TH AVE	1,431	1922	3	1	$32,000	$22.36
15034400020000	915 N 15TH AVE	1,340	1919	3	1	$30,000	$22.39
15034290120000	1010 N 16TH AVE	1,470	1923	3	1	$33,000	$22.45
15033360010000	1019 N 21ST AVE	1,425	1926	3	1	$32,000	$22.46
15034100100000	1312 N 14TH AVE	1,421	1923	4	2	$32,000	$22.52
15034530010000	819 N 11TH AVE	1,368	1920	3	1	$31,000	$22.66
15033310070000	1103 N 18TH AVE	1,538	1924	4	2	$35,000	$22.76
15034560050000	707 N 15TH AVE	1,387	1923	3	1	$32,000	$23.07
15033030220000	1402 N 21ST AVE	1,384	1934	3	1	$32,000	$23.12
15034230040000	1111 N 16TH AVE	1,368	1929	3	1	$32,000	$23.39
15033060040000	1413 BROADWAY AVE	1,408	1923	4	1	$33,001	$23.44
15033470100000	918 N 17TH AVE	1,342	1919	3	1	$32,000	$23.85
15033300010000	1119 BROADWAY AVE	1,492	1926	3	2	$36,001	$24.13
15034580320000	712 N 12TH AVE	1,325	1922	3	1	$32,000	$24.15
15033120100000	1318 N 20TH AVE	1,362	1923	3	1	$33,000	$24.23
15034050190000	1423 N 12TH AVE	1,422	1924	4	2	$35,000	$24.61

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15033110010000	1319 N 22ND AVE	1,333	1924	3	1	$33,000	$24.76
15034050080000	1403 N 12TH AVE	1,368	1918	3	1	$34,000	$24.85
15034390070000	901 N 16TH AVE	1,322	1927	3	2	$33,000	$24.96
15033540010000	819 BROADWAY AVE	1,352	1919	3	2	$34,000	$25.15
15034050170000	1411 N 12TH AVE	1,332	1926	3	1	$34,000	$25.53
15102050090000	618 N 11TH AVE	1,346	1918	3	1	$36,000	$26.75
15034510260000	814 N 12TH AVE	1,351	1925	3	1	$37,000	$27.39
15034160110000	1214 N 15TH AVE	1,348	1927	3	1	$37,000	$27.45
15033460170000	902 N 18TH AVE	1,332	1913	3	1	$37,000	$27.78
15034140020000	1315 N 11TH AVE	1,358	1923	3	1	$38,001	$27.98
15033070070000	**1403 N 18TH AVE**	**1,534**	**1923**	**4**	**2**	**$44,000**	**$28.68**

Median of all 50 comparables: $22.38 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31042, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 50 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.

15033320230000	15033390020000	15033390010000	15033450010000	15033190130000
15033270040000	15033320110000	15101000710000	15101000650000	15033210110000
15033050110000	15033220160000	15034080100000	15034400060000	15034270070000
15101000500000	15034400040000	15034400010000	15033290120000	15034120240000
15034380160000	15034010140000	15034550010000	15033030070000	15033230120000
15034400020000	15034290120000	15033360010000	15034100100000	15034530010000
15033310070000	15034560050000	15033030220000	15034230040000	15033060040000
15033470100000	15033300010000	15034580320000	15033120100000	15034050190000
15033110010000	15034050080000	15034390070000	15033540010000	15034050170000
15102050090000	15034510260000	15034160110000	15033460170000	15034140020000

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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