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	15041050290000
Property address	1822 N 35TH AVE
Township	Proviso (31)
Assessor neighborhood	31190
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$22,000	**$18,838**	**$3,162**

14.4% of the current assessed value.
Estimated tax effect about $671 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 45 other properties in assessor neighborhood 31190 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 $19.14 per square foot. This home is assessed at $22.36 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 984 square feet gives $18,838. 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	984 square feet
Land area	3,720 square feet
Year built	1956
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$22,000
Assessed value per square foot	$22.36

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	126
2	Building area within 15% of this home	62
3	Built within 15 years of this home	53
4	Same building type	45
5	Same construction quality grade	45

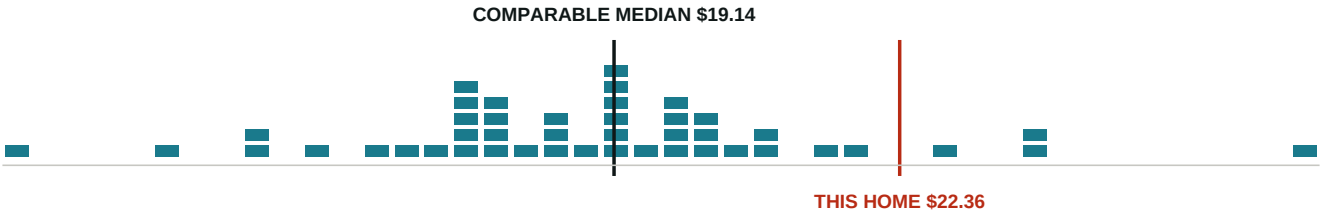
The comparable figure used is the median of all 45 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 45 properties 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	45
Lowest assessed	$12.26 per square foot
25th percentile	$17.36 per square foot
Median	$19.14 per square foot
75th percentile	$20.09 per square foot
Highest assessed	$27.08 per square foot
This home	$22.36 per square foot
Position	assessed above 41 of the 45 comparable properties, the 91st percentile



$12.26 per sq ft — 45 comparable properties by assessed value per square foot, one mark is one property — $27.08 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 45 comparables	$19.14
Building area of this home	984 sq ft
Median multiplied by building area	**$18,838**
Current total assessed value	$22,000
Difference, the reduction requested	**$3,162**

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 $3,162 in assessed value is worth roughly $671 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 45 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
15041020360000	1808 N 38TH AVE	884	1956	3	1	$10,841	$12.26
15041020370000	1808 N 38TH AVE	884	1956	3	1	$12,507	$14.15
15041030340000	1812 N 37TH AVE	994	1946	2	1	$15,000	$15.09
15041150140000	1719 N 34TH AVE Z	987	1944	2	1	$15,000	$15.20
15041150130000	1719 N 34TH AVE 1	950	1961	2	1	$15,000	$15.79
15041050350000	1810 N 35TH AVE	912	1954	2	1	$15,000	$16.45
15041090270000	1738 N 39TH AVE	888	1951	3	1	$15,000	$16.89
15041050340000	1812 N 35TH AVE	880	1947	2	1	$15,000	$17.05
15041100500000	1728 N 38TH AVE	924	1942	2	1	$16,000	$17.32
15041120290000	1734 N 36TH AVE	864	1947	3	1	$15,000	$17.36
15041160820000	1610 N 40TH AVE	864	1955	2	1	$15,000	$17.36
15041110260000	1740 N 37TH AVE	864	1953	2	1	$15,000	$17.36
15041010110000	1829 N 40TH AVE	850	1949	2	1	$15,000	$17.65
15041090070000	1733 N 40TH AVE	960	1955	3	1	$17,000	$17.71
15042000170000	1817 N 33RD AVE	960	1947	2	1	$17,000	$17.71
15041170610000	1634 N 39TH AVE	960	1952	3	1	$17,000	$17.71
15041040330000	1814 N 36TH AVE	841	1947	2	1	$15,000	$17.84
15041110390000	1714 N 37TH AVE HOME	984	1956	2	1	$18,000	$18.29
15041170770000	1602 N 39TH AVE	978	1956	3	1	$18,000	$18.40
15041110460000	1700 N 37TH AVE	864	1954	2	-	$16,000	$18.52
15041090480000	1730 N 39TH AVE	968	1947	2	2	$18,000	$18.60
15041140510000	1742 N 34TH AVE	896	1942	2	1	$17,000	$18.97
15041010230000	1805 N 40TH AVE	888	1956	2	1	$17,000	$19.14
15041140210000	1705 N 35TH AVE	888	1953	3	1	$17,000	$19.14
15041090500000	1712 N 39TH AVE	884	1956	3	1	$17,000	$19.23
15052090410000	1625 44TH AVE	884	1954	3	1	$17,001	$19.23
15041050280000	1824 N 35TH AVE	984	1956	3	1	$19,000	$19.31
15041110380000	1716 N 37TH AVE	984	1954	3	1	$19,000	$19.31
15043000710000	1510 N 40TH AVE	918	1959	3	1	$18,000	$19.61
15041020310000	1818 N 38TH AVE	864	1953	3	1	$17,000	$19.68
15041070350000	1810 N 33RD AVE	864	1957	2	1	$17,000	$19.68
15041160880000	1626 N 40TH AVE	864	1942	3	1	$17,001	$19.68
15054030010000	1555 44TH AVE	912	1957	2	1	$18,000	$19.74
15041130470000	1729 N 36TH AVE	896	1948	3	1	$18,000	$20.09
15041070320000	1816 N 33RD AVE	937	1957	3	1	$19,000	$20.28
15041070340000	1812 N 33RD AVE	937	1957	2	1	$19,000	$20.28
15041020180000	1815 N 39TH AVE HSE	880	1946	3	1	$18,000	$20.45
15041000400000	1804 N 40TH AVE	912	1956	2	1	$19,000	$20.83
15041090040000	1739 N 40TH AVE	864	1953	2	1	$18,000	$20.83
15052050240000	1659 44TH AVE	888	1954	3	1	$19,000	$21.40

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15041000410000	1802 N 40TH AVE	864	1957	2	1	$19,000	$21.99
15041050290000	**1822 N 35TH AVE**	**984**	**1956**	**3**	**2**	**$22,000**	**$22.36**
15052170390000	1801 43RD AVE	968	1963	4	2	$22,000	$22.73
15043010370000	1538 N 39TH AVE	969	1955	3	1	$23,000	$23.74
15041140530000	1716 N 34TH AVE	880	1950	3	1	$21,000	$23.86
15041090510000	1708 N 39TH AVE	997	1956	3	1	$27,000	$27.08

Median of all 45 comparables: $19.14 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31190, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 45 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.

15041020360000	15041020370000	15041030340000	15041150140000	15041150130000
15041050350000	15041090270000	15041050340000	15041100500000	15041120290000
15041160820000	15041110260000	15041010110000	15041090070000	15042000170000
15041170610000	15041040330000	15041110390000	15041170770000	15041110460000
15041090480000	15041140510000	15041010230000	15041140210000	15041090500000
15052090410000	15041050280000	15041110380000	15043000710000	15041020310000
15041070350000	15041160880000	15054030010000	15041130470000	15041070320000
15041070340000	15041020180000	15041000400000	15041090040000	15052050240000
15041000410000	15052170390000	15043010370000	15041140530000	15041090510000

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.