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	15041100150000
Property address	1717 N 39TH AVE 1
Township	Proviso (31)
Assessor neighborhood	31190
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$28,000

21.2% of the current assessed value.
Estimated tax effect about $1,259 a year at a 7% composite rate.

COMPARABLES IMPLY

$22,065

REDUCTION REQUESTED

$5,935

SECTION 1

The argument in one paragraph

The Assessor values 135 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 $18.03 per square foot. This home is assessed at $22.88 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,224 square feet gives $22,065. 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	1,224 square feet
Land area	3,720 square feet
Year built	1965
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	11
Bedrooms	5
Full bathrooms	2
Half bathrooms	1

Total assessed value	$28,000
Assessed value per square foot	$22.88

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	298
2	Building area within 15% of this home	221
3	Built within 15 years of this home	151
4	Same building type	135
5	Same construction quality grade	135

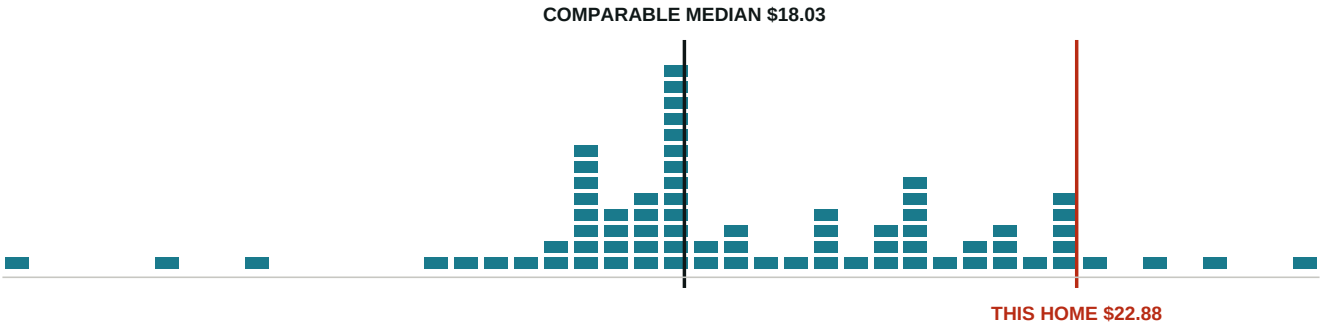
The comparable figure used is the median of all 135 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 135 properties 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	135
Lowest assessed	$9.60 per square foot
25th percentile	$17.24 per square foot
Median	$18.03 per square foot
75th percentile	$20.83 per square foot
Highest assessed	$25.88 per square foot
This home	$22.88 per square foot
Position	assessed above 129 of the 135 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 135 comparables	$18.03
Building area of this home	1,224 sq ft
Median multiplied by building area	**$22,065**
Current total assessed value	$28,000
Difference, the reduction requested	**$5,935**

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 $5,935 in assessed value is worth roughly $1,259 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

135 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 135 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
15041120110000	1725 N 37TH AVE	1,088	1954	3	1	$10,441	$9.60
15041030380000	1804 N 37TH AVE	1,088	1950	3	1	$12,674	$11.65
15041030370000	1804 N 37TH AVE	1,088	1950	3	1	$12,674	$11.65
15041120100000	1725 N 37TH AVE	1,088	1954	3	1	$13,961	$12.83
15043020780000	1527 N 39TH AVE	1,356	1958	3	1	$21,000	$15.49
15041150270000	1738 N 33RD AVE	1,208	1957	3	1	$19,000	$15.73
15041110040000	1739 N 38TH AVE	1,200	1954	3	1	$19,000	$15.83
15043010750000	1555 N 40TH AVE	1,176	1952	3	1	$19,000	$16.16
15041070120000	1827 N 34TH AVE	1,101	1958	3	1	$18,000	$16.35
15043020050000	1547 N 39TH AVE	1,152	1959	3	1	$19,000	$16.49
15041040270000	1826 N 36TH AVE	1,084	1959	2	1	$18,000	$16.61
15043010390000	1534 N 39TH AVE	1,078	1957	3	1	$18,000	$16.70
15041120270000	1738 N 36TH AVE 1	1,076	1957	3	1	$18,000	$16.73
15052100170000	1605 43RD AVE	1,166	1957	3	1	$20,000	$17.15
15041100070000	1733 N 39TH AVE	1,100	1956	3	1	$19,000	$17.27
15041150290000	1734 N 33RD AVE	1,086	1959	3	1	$19,000	$17.50
15052090360000	1604 43RD AVE	1,082	1958	3	1	$19,000	$17.56
15052050120000	1654 43RD AVE	1,080	1957	3	1	$19,000	$17.59
15052050130000	1652 43RD AVE	1,080	1958	3	1	$19,000	$17.59
15041090060000	1735 N 40TH AVE	1,078	1957	3	1	$19,000	$17.63
15041020340000	1812 N 38TH AVE	1,076	1957	4	1	$19,000	$17.66
15052090430000	1602 43RD AVE	1,125	1957	3	1	$20,000	$17.78
15041040540000	1801 N 37TH AVE	1,125	1956	3	1	$20,000	$17.78
15041090190000		1,152	1953	3	2	$21,000	$18.23
15041010250000		1,094	1959	3	1	$20,000	$18.28
15041130540000		1,092	1955	3	1	$20,000	$18.32
15052090440000		1,135	1957	3	1	$21,000	$18.50
15043010140000		1,188	1978	3	1	$22,000	$18.52
15052250200000		1,126	1958	3	1	$21,000	$18.65
15052250180000		1,100	1958	2	1	$21,000	$19.09
15041100520000		1,150	1954	3	1	$22,000	$19.13
15052250220000		1,126	1958	3	1	$22,000	$19.54
15043020930000		1,370	1966	3	1	$27,000	$19.71
15041070210000		1,200	1978	3	1	$24,000	$20.00
15041140030000		1,091	1961	3	1	$22,000	$20.16
15041110030000		1,080	1955	3	1	$22,000	$20.37
15041170210000		1,079	1959	3	2	$22,000	$20.39
15041171060000		1,164	1958	3	1	$24,000	$20.62
15043020660000		1,252	1954	3	1	$26,000	$20.77
15041100460000		1,152	1962	5	2	$24,000	$20.83

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15043000300000		1,152	1965	3	2	$24,000	$20.83
15041060490000		1,152	1962	3	1	$24,000	$20.83
15041100240000		1,152	1980	3	1	$24,001	$20.83
15041090230000		1,150	1978	3	1	$24,000	$20.87
15041060560000		1,195	1955	3	2	$25,000	$20.92
15041120080000		1,128	1961	3	2	$24,000	$21.28
15054040110000		1,128	1962	3	2	$24,000	$21.28
15041110250000		1,117	1961	5	1	$24,000	$21.49
15043020650000		1,254	1954	3	1	$27,000	$21.53
15043000310000		1,152	1968	4	2	$25,000	$21.70
15041160540000		1,104	1973	4	2	$24,000	$21.74
15054030260000		1,128	1961	4	2	$25,000	$22.16
15041090080000		1,128	1960	4	2	$25,000	$22.16
15054030220000		1,128	1961	4	2	$25,000	$22.16
15054040090000		1,128	1964	4	1	$25,000	$22.16
15041030160000		1,200	1968	5	2	$27,000	$22.50
15043000320000		1,104	1969	3	2	$25,000	$22.64
15052170370000		1,096	1963	3	2	$25,001	$22.81
15041100150000	**1717 N 39TH AVE 1**	**1,224**	**1965**	**5**	**2**	**$28,000**	**$22.88**
15041160530000		1,104	1969	4	2	$27,000	$24.46
15043020710000		1,082	1957	3	1	$28,000	$25.88

Median of all 135 comparables: $18.03 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 135 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.

15041120110000	15041030380000	15041030370000	15041120100000	15052250070000
15041070500000	15043020780000	15041150270000	15041110040000	15043010750000
15041070120000	15043020050000	15041040270000	15043010390000	15041120270000
15041070280000	15043020830000	15043020820000	15043020870000	15043020800000
15043020760000	15043020750000	15043020860000	15043020770000	15041170380000
15052250310000	15052250290000	15041140400000	15043010410000	15041090340000
15041170480000	15041110470000	15052100170000	15041160940000	15041160810000
15041100070000	15041150290000	15052090360000	15052050120000	15052050130000
15041090060000	15041020340000	15041050370000	15041120280000	15041140200000
15043000430000	15041150300000	15052090330000	15041070270000	15041040360000
15052090430000	15041040540000	15041040130000	15041010380000	15052090340000
15052250300000	15052250280000	15052100120000	15041170370000	15041120500000
15052170260000	15043010360000	15043010440000	15041150210000	15041170470000
15041090350000	15041020330000	15041050210000	15041050200000	15041070300000
15041130260000	15041090190000	15041010250000	15041130540000	15052090440000
15043010140000	15052250200000	15052100180000	15041170850000	15043010700000
15052250180000	15041100520000	15052250220000	15043000420000	15052250260000
15041170780000	15041030250000	15052100100000	15043020930000	15041120090000
15041070210000	15041140030000	15041110030000	15041170210000	15041040380000
15041171060000	15041030190000	15043020660000	15043000530000	15052050200000
15041100460000	15043000300000	15052050190000	15041060490000	15041100240000
15041090230000	15041060560000	15041140410000	15041120080000	15054040110000
15041110250000	15043020650000	15043000310000	15041160540000	15041040500000
15054030260000	15041090080000	15054030220000	15054040090000	15041030160000
15043000320000	15041030210000	15041030360000	15052050060000	15052050080000
15052170370000	15041100040000	15041090390000	15041030200000	15041020270000
15052050070000	15041100030000	15041160530000	15041030450000	15043020710000

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.