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	15041140550000
Property address	1704 N 34TH 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
$19,000	**$13,391**	**$5,609**

29.5% of the current assessed value.
Estimated tax effect about $1,190 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 19 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 $21.74 per square foot. This home is assessed at $30.84 per square foot, which is 42% above that median. Applying the median the Assessor already uses for those neighbors to this home's 616 square feet gives $13,391. 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	616 square feet
Land area	8,012 square feet
Year built	1952
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$19,000
Assessed value per square foot	$30.84

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	22
3	Built within 15 years of this home	22
4	Same building type	19
5	Same construction quality grade	19

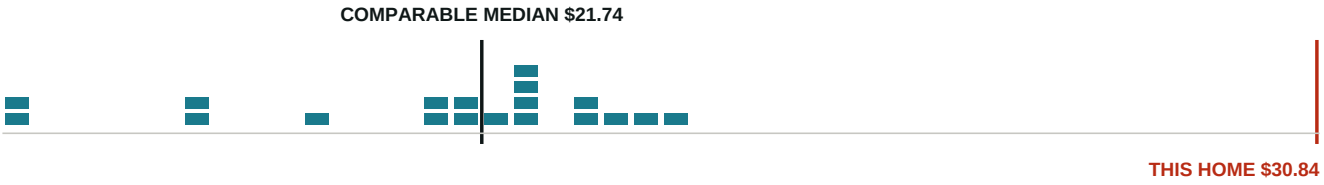
The comparable figure used is the median of all 19 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 19 properties 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	19
Lowest assessed	$16.53 per square foot
25th percentile	$20.57 per square foot
Median	$21.74 per square foot
75th percentile	$22.52 per square foot
Highest assessed	$23.81 per square foot
This home	$30.84 per square foot
Position	assessed above 19 of the 19 comparable properties, the 100th percentile



$16.53 per sq ft — 19 comparable properties by assessed value per square foot, one mark is one property — $30.84 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 19 comparables	$21.74
Building area of this home	616 sq ft
Median multiplied by building area	**$13,391**
Current total assessed value	$19,000
Difference, the reduction requested	**$5,609**

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 $5,609 in assessed value is worth roughly $1,190 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 19 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
15041100280000	1736 N 38TH AVE	676	1953	2	1	$11,174	$16.53
15041100290000	1736 N 38TH AVE HSE	676	1953	2	1	$11,174	$16.53
15043000350000	1544 N 40TH AVE	600	1937	3	1	$11,188	$18.65
15043000340000	1544 N 40TH AVE	600	1937	3	1	$11,188	$18.65
15041170800000	1617 N 40TH AVE	704	1940	2	1	$14,000	$19.89
15041020190000	1813 N 39TH AVE	706	1959	2	1	$15,000	$21.25
15041170260000	1627 N 40TH AVE	706	1952	2	1	$15,000	$21.25
15041130330000	1728 N 35TH AVE	696	1948	2	1	$15,000	$21.55
15041080440000	1714 N 40TH AVE	693	1954	2	1	$15,000	$21.65
15041160780000	1616 N 40TH AVE	690	1953	2	1	$15,000	$21.74
15041050150000	1821 N 36TH AVE	672	1947	2	1	$15,000	$22.32
15041050320000	1816 N 35TH AVE	672	1948	2	1	$15,000	$22.32
15041140150000	1719 N 35TH AVE	672	1946	2	1	$15,000	$22.32
15041080330000	1736 N 40TH AVE	672	1948	2	1	$15,000	$22.32
15041090160000	1715 N 40TH AVE	616	1948	2	1	$14,000	$22.73
15041090220000	1703 N 40TH AVE	616	1938	2	1	$14,000	$22.73
15041130080000	1731 N 36TH AVE	600	1947	2	1	$14,000	$23.33
15041020200000	1811 N 39TH AVE	640	1949	2	1	$15,000	$23.44
15041010430000	1807 N 40TH AVE	672	1941	2	1	$16,000	$23.81
15041140550000	**1704 N 34TH AVE**	**616**	**1952**	**2**	**2**	**$19,000**	**$30.84**

Median of all 19 comparables: $21.74 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 19 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.

15041100280000	15041100290000	15043000350000	15043000340000	15041170800000
15041020190000	15041170260000	15041130330000	15041080440000	15041160780000
15041050150000	15041050320000	15041140150000	15041080330000	15041090160000
15041090220000	15041130080000	15041020200000	15041010430000	

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.