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	15051030460000
Property address	1522 S HAROLD AVE
Township	Proviso (31)
Assessor neighborhood	31010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$28,000	**$24,664**	**$3,336**

11.9% of the current assessed value.
Estimated tax effect about $708 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 157 other properties in assessor neighborhood 31010 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 $22.42 per square foot. This home is assessed at $25.45 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,100 square feet gives $24,664. 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	1,100 square feet
Land area	5,023 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Crawl
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$28,000
Assessed value per square foot	$25.45

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	378
2	Building area within 15% of this home	237
3	Built within 15 years of this home	199
4	Same building type	157
5	Same construction quality grade	157

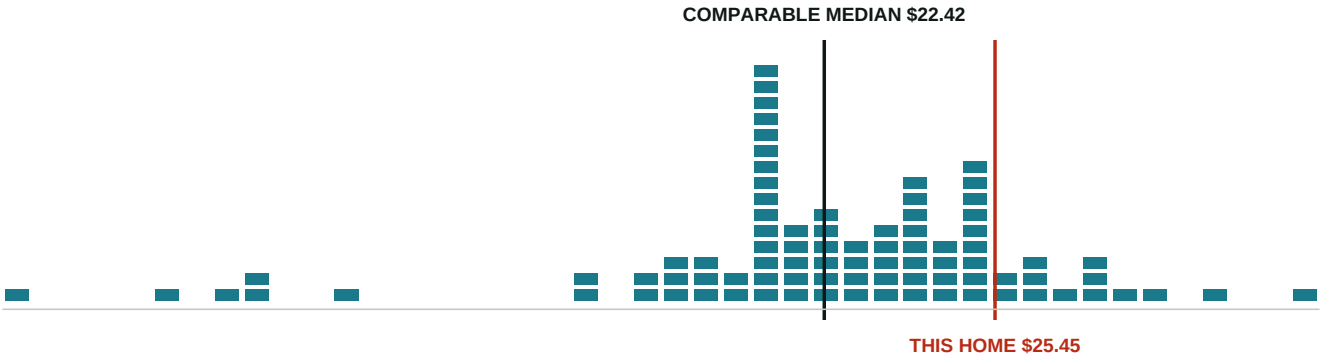
The comparable figure used is the median of all 157 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 157 properties 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	157
Lowest assessed	$7.82 per square foot
25th percentile	$21.33 per square foot
Median	$22.42 per square foot
75th percentile	$24.80 per square foot
Highest assessed	$31.22 per square foot
This home	$25.45 per square foot
Position	assessed above 137 of the 157 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 157 comparables	$22.42
Building area of this home	1,100 sq ft
Median multiplied by building area	**$24,664**
Current total assessed value	$28,000
Difference, the reduction requested	**$3,336**

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 $3,336 in assessed value is worth roughly $708 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

157 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 157 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
15052220210000	200 45TH AVE	1,125	1961	3	1	$12,161	$10.81
15052080060000	403 45TH AVE	1,104	1956	3	2	$13,000	$11.78
15052080050000	403 45TH AVE	1,104	1956	3	2	$13,000	$11.78
15052220220000	200 45TH AVE	1,125	1961	3	1	$15,786	$14.03
15052190130000	330 VICTORIA DR	1,120	1955	3	1	$22,000	$19.64
15051110150000	112 S MARILYN AVE	1,090	1960	2	1	$22,000	$20.18
15052210040000	327 VICTORIA DR	1,075	1954	3	1	$22,000	$20.47
15052160110000	421 MORSE AVE	1,128	1956	3	1	$24,000	$21.28
15052040040000	307 45TH AVE	1,128	1960	3	1	$24,000	$21.28
15052080430000	406 44TH AVE	1,128	1962	3	1	$24,000	$21.28
15052200020000	113 S ROBERTA AVE	1,125	1959	3	1	$24,000	$21.33
15052190060000	331 E LEMOYNE AVE	1,125	1957	3	1	$24,000	$21.33
15062140020000	201 S ELM ST	1,125	1960	3	1	$24,000	$21.33
15051160150000	165 VICTORIA DR	1,125	1956	3	1	$24,000	$21.33
15051080200000	115 S HAROLD AVE	1,125	1956	3	1	$24,000	$21.33
15051010380000	220 S PRATER AVE	1,125	1956	3	1	$24,000	$21.33
15052190070000	333 E LEMOYNE AVE	1,125	1957	3	1	$24,000	$21.33
15051160230000	162 E HIRSCH AVE	1,125	1956	3	1	$24,000	$21.33
15051010420000	213 S PRATER AVE	1,125	1956	3	1	$24,000	$21.33
15051140110000	139 S ROY AVE	1,125	1955	3	1	$24,001	$21.33
15051140060000	119 S ROY AVE	1,124	1952	3	1	$24,000	$21.35
15051190040000	213 S ROY AVE	1,121	1955	3	1	$24,000	$21.41
15052150180000	320 E LEMOYNE ST	1,112	1957	3	1	$24,000	$21.58
15052140180000	310 E LEMOYNE ST	1,112	1957	3	1	$24,000	$21.58
15052080450000		1,128	1963	3	1	$25,000	$22.16
15052030170000		1,128	1969	3	1	$25,000	$22.16
15051080250000		1,125	1956	3	1	$25,000	$22.22
15051210300000		1,125	1957	3	1	$25,000	$22.22
15051210260000		1,125	1957	3	1	$25,000	$22.22
15052040290000		1,125	1961	3	1	$25,000	$22.22
15052040300000		1,125	1959	3	1	$25,000	$22.22
15051160170000		1,125	1957	3	1	$25,000	$22.22
15051120120000		1,121	1960	3	1	$25,000	$22.30
15052160180000		1,120	1956	3	1	$25,000	$22.32
15051210240000		1,115	1957	3	1	$25,000	$22.42
15051030430000		1,100	1957	3	1	$25,000	$22.73
15051170260000		1,128	1963	3	1	$27,000	$23.94
15052080440000		1,128	1962	3	2	$27,000	$23.94
15051170040000		1,128	1961	3	1	$27,000	$23.94
15052030260000		1,128	1962	3	1	$27,000	$23.94

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15052180100000		1,125	1957	3	1	$27,000	$24.00
15051170240000		1,125	1961	3	1	$27,000	$24.00
15051210330000		1,125	1957	3	1	$27,000	$24.00
15051210290000		1,125	1957	3	1	$27,000	$24.00
15051110170000		1,125	1959	3	1	$27,000	$24.00
15052140120000		1,125	1958	3	1	$27,001	$24.00
15052040330000		1,118	1965	3	1	$27,000	$24.15
15051060270000		1,117	1956	3	1	$27,000	$24.17
15051210180000		1,115	1957	3	1	$27,000	$24.22
15051110210000		1,098	1955	2	2	$27,000	$24.59
15052140010000		1,092	1956	2	1	$27,000	$24.73
15051180090000		1,128	1962	3	1	$28,000	$24.82
15052150080000		1,126	1958	3	2	$28,000	$24.87
15051070300000		1,125	1960	3	1	$28,000	$24.89
15051080270000		1,125	1960	3	1	$28,000	$24.89
15051120220000		1,125	1958	3	1	$28,000	$24.89
15051210270000		1,125	1958	3	1	$28,000	$24.89
15051100040000		1,080	1961	3	1	$27,000	$25.00
15051030460000	**1522 S HAROLD AVE**	**1,100**	**1957**	**4**	**2**	**$28,000**	**$25.45**
15052140090000		1,128	1963	3	2	$29,000	$25.71
15051120110000		1,125	1957	3	1	$30,000	$26.67

Median of all 157 comparables: $22.42 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 157 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.

15062140190000	15052220210000	15052080060000	15052080050000	15062120180000
15062120170000	15062140180000	15052220220000	15052220130000	15052260160000
15052040090000	15051010360000	15054020170000	15052230080000	15052040230000
15051170210000	15052200220000	15052190130000	15051020060000	15051180010000
15052230090000	15051110150000	15051060290000	15052210040000	15052230210000
15051190030000	15052110090000	15052190030000	15052240030000	15052080470000
15052080460000	15052160110000	15052150240000	15052040040000	15052080430000
15052200020000	15052190060000	15062140020000	15051160150000	15051080200000
15051010380000	15052190070000	15051160230000	15051010420000	15051140110000
15051140060000	15051150200000	15051190040000	15051120080000	15051120130000
15051120210000	15051120160000	15051070220000	15051130150000	15051170150000
15052150180000	15052140180000	15051100060000	15051010870000	15051130170000
15052160190000	15052130170000	15051140010000	15052260110000	15052260140000
15052130130000	15052080450000	15052030170000	15051080250000	15051210300000
15051210260000	15052040290000	15052040300000	15051160170000	15052130220000
15051120120000	15052160180000	15052200160000	15051210240000	15051050330000
15051030430000	15051200070000	15052160010000	15051060210000	15051150230000
15052080480000	15052180090000	15051210060000	15052200190000	15051070200000
15052240090000	15062140210000	15052080200000	15052040310000	15051130220000
15051150180000	15051210340000	15051170260000	15052080440000	15051170040000
15052030260000	15052260120000	15051190020000	15052180100000	15052160120000
15051170240000	15051210330000	15051210290000	15051110170000	15052140120000
15052040330000	15051060270000	15051210180000	15051150190000	15052200150000
15051110210000	15052140010000	15051170070000	15052140130000	15051180090000
15052150080000	15051070300000	15051080270000	15051120220000	15051210270000
15051140120000	15051130120000	15052180130000	15052180160000	15052180190000
15052200120000	15052180150000	15052180170000	15052210030000	15052260130000
15052140040000	15051100040000	15051210350000	15052140090000	15051070240000
15052130230000	15052140070000	15052160080000	15052160090000	15052160050000
15051120010000	15051120110000	15052140030000	15052180180000	15052180140000
15052200210000	15052130150000	15052160040000	15052040320000	15051120180000
15052230150000	15052140080000			

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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