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	15091140270000
Property address	302 RICE AVE
Township	Proviso (31)
Assessor neighborhood	31020
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$27,000

25.5% of the current assessed value.
Estimated tax effect about $1,460 a year at a 7% composite rate.

COMPARABLES IMPLY

$20,116

REDUCTION REQUESTED

$6,884

SECTION 1

The argument in one paragraph

The Assessor values 76 other properties in assessor neighborhood 31020 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 $17.31 per square foot. This home is assessed at $23.24 per square foot, which is 34% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,162 square feet gives $20,116. 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	1,162 square feet
Land area	5,360 square feet
Year built	1942
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$27,000
Assessed value per square foot	$23.24

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	247
2	Building area within 15% of this home	81
3	Built within 15 years of this home	76
4	Same building type	76
5	Same construction quality grade	76

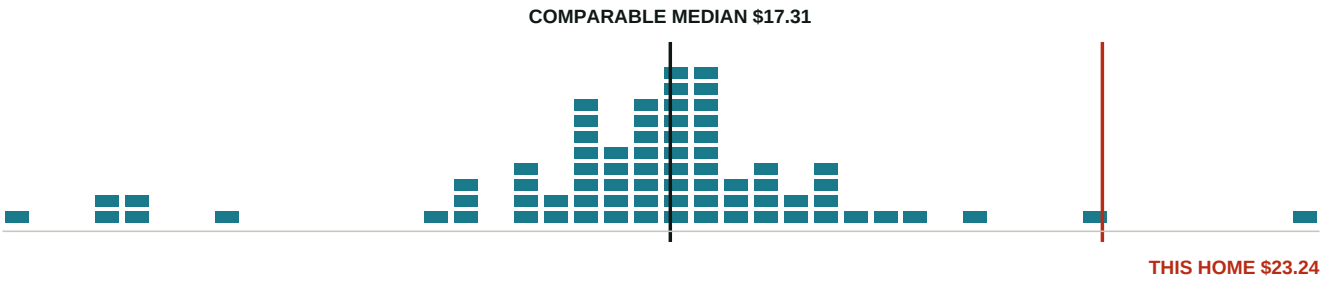
The comparable figure used is the median of all 76 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 76 properties 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	76
Lowest assessed	$8.15 per square foot
25th percentile	$16.08 per square foot
Median	$17.31 per square foot
75th percentile	$18.00 per square foot
Highest assessed	$26.21 per square foot
This home	$23.24 per square foot
Position	assessed above 75 of the 76 comparable properties, the 99th percentile



$8.15 per sq ft — 76 comparable properties by assessed value per square foot, one mark is one property — $26.21 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 76 comparables	$17.31
Building area of this home	1,162 sq ft
Median multiplied by building area	**$20,116**
Current total assessed value	$27,000
Difference, the reduction requested	**$6,884**

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 $6,884 in assessed value is worth roughly $1,460 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

76 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 76 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
15093070130000	535 MARSHALL AVE	1,272	1950	3	1	$10,371	$8.15
15093070150000	539 MARSHALL AVE	1,190	1947	3	1	$11,309	$9.50
15093070140000	539 MARSHALL AVE	1,190	1947	3	1	$11,309	$9.50
15093090500000	518 LINDEN AVE	1,076	1941	2	1	$10,831	$10.07
15093090510000	518 LINDEN AVE	1,076	1941	2	1	$10,831	$10.07
15093070120000	535 MARSHALL AVE	1,272	1950	3	1	$14,247	$11.20
15083130060000	512 50TH AVE	1,288	1946	3	1	$18,000	$13.98
15082320060000	317 GENEVA AVE	1,179	1947	3	1	$17,000	$14.42
15091040070000	115 MARSHALL AVE	1,176	1951	3	1	$17,000	$14.46
15082330260000	324 HYDE PARK AVE	1,242	1939	3	1	$18,000	$14.49
15091030260000	114 MARSHALL AVE	1,176	1951	3	1	$18,000	$15.31
15091040150000	137 MARSHALL AVE	1,176	1951	3	1	$18,000	$15.31
15091040170000	143 MARSHALL AVE	1,176	1951	3	1	$18,000	$15.31
15082320050000	313 GENEVA AVE	1,128	1944	2	1	$18,000	$15.96
15082300450000	329 47TH AVE	1,248	1952	3	1	$20,000	$16.03
15093030360000	350 BELLWOOD AVE	1,248	1942	3	1	$20,000	$16.03
15091030250000	112 MARSHALL AVE	1,176	1951	3	1	$19,000	$16.16
15091040060000	113 MARSHALL AVE	1,176	1951	3	1	$19,000	$16.16
15091120140000	307 BELLWOOD AVE	1,292	1938	3	1	$21,000	$16.25
15091140150000	309 LINDEN AVE	1,288	1942	3	1	$21,000	$16.30
15082280370000	326 48TH AVE	1,210	1954	3	1	$20,000	$16.53
15093050560000	540 MORRIS AVE	1,148	1948	3	1	$19,000	$16.55
15091100040000	3911 ST CHARLES RD	1,206	1940	3	1	$20,000	$16.58
15082300470000	331 47TH AVE	1,247	1953	3	2	$21,000	$16.84
15093030140000	405 MARSHALL AVE	1,186	1949	3	1	$20,000	$16.86
15091160050000	331 BELLWOOD AVE	1,059	1940	2	1	$18,000	$17.00
15091170350000	414 LINDEN AVE	1,171	1949	3	1	$20,000	$17.08
15091170170000	415 BOHLAND AVE	1,227	1949	3	1	$21,000	$17.11
15091140260000	300 RICE AVE	1,226	1942	3	1	$21,000	$17.13
15091160030000	325 BELLWOOD AVE	1,050	1940	2	1	$18,000	$17.14
15093080290000	524 BOHLAND AVE	1,164	1947	3	1	$20,000	$17.18
15093010030000	323 FREDERICK AVE	1,271	1939	3	1	$22,000	$17.31
15091060430000	148 LINDEN AVE	1,213	1953	3	1	$21,001	$17.31
15091060400000	140 LINDEN AVE	1,213	1949	3	1	$21,001	$17.31
15091060440000	152 LINDEN AVE	1,213	1949	3	1	$21,001	$17.31
15091170260000	340 LINDEN AVE	1,267	1948	2	1	$22,000	$17.36
15093030150000	407 MARSHALL AVE	1,208	1949	3	1	$21,000	$17.38
15093050550000	536 MORRIS AVE	1,148	1948	3	1	$20,000	$17.42
15091020080000	115 FREDERICK AVE	1,257	1953	3	2	$22,000	$17.50
15091120270000	300 BOHLAND AVE	1,197	1940	3	1	$21,000	$17.54

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15093020380000	350 MARSHALL AVE	1,192	1948	3	1	$21,000	$17.62
15091120230000	238 BOHLAND AVE	1,188	1939	3	1	$21,000	$17.68
15091170250000	336 LINDEN AVE	1,171	1948	3	1	$21,000	$17.93
15091170290000	348 LINDEN AVE	1,171	1948	3	1	$21,000	$17.93
15091170200000	320 LINDEN AVE	1,171	1948	3	1	$21,000	$17.93
15091170240000	332 LINDEN AVE	1,171	1950	3	1	$21,000	$17.93
15091170220000	326 LINDEN AVE	1,171	1948	3	1	$21,000	$17.93
15091170330000	408 LINDEN AVE	1,171	1948	3	1	$21,000	$17.93
15091170230000	330 LINDEN AVE	1,171	1950	3	1	$21,000	$17.93
15091160110000	349 BELLWOOD AVE	1,110	1941	3	1	$20,000	$18.02
15093080280000	522 BOHLAND AVE	1,164	1947	3	1	$21,000	$18.04
15091060420000	146 LINDEN AVE	1,213	1949	3	1	$22,001	$18.14
15084080440000		1,191	1949	3	2	$22,000	$18.47
15093030200000		1,190	1949	3	1	$22,000	$18.49
15093020360000		1,076	1948	2	1	$20,000	$18.59
15091170270000		1,171	1948	3	1	$22,000	$18.79
15091160120000		1,152	1941	4	1	$22,000	$19.10
15093020340000		1,097	1942	2	1	$21,000	$19.14
15093080310000		1,164	1944	3	2	$27,000	$23.20
15091140270000	**302 RICE AVE**	**1,162**	**1942**	**3**	**1**	**$27,000**	**$23.24**
15084020520000		1,030	1952	3	2	$27,000	$26.21

Median of all 76 comparables: $17.31 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 76 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.

15093070130000	15093070150000	15093070140000	15093090500000	15093090510000
15093070120000	15083130060000	15082320060000	15091040070000	15082330260000
15093030350000	15091030260000	15091040150000	15091040170000	15093020430000
15082240230000	15082320050000	15082300450000	15093030360000	15091160170000
15091030250000	15091040060000	15091120140000	15091140150000	15082280370000
15093050560000	15091100040000	15093030340000	15091170210000	15082300470000
15093030140000	15091160050000	15091170350000	15091170170000	15091140260000
15091160030000	15093080290000	15093010030000	15091060430000	15091060400000
15091060440000	15091170260000	15093030150000	15093050550000	15091020080000
15091120270000	15091110040000	15093020380000	15091120230000	15091170250000
15091170290000	15091170200000	15091170240000	15091170220000	15091170330000
15091170230000	15082320010000	15091160110000	15093080280000	15091060420000
15084080440000	15093030200000	15093020360000	15091170270000	15091160120000
15093020340000	15091110030000	15091110020000	15091120200000	15093030030000
15091120190000	15084010410000	15091120220000	15082330220000	15093080310000
15084020520000				

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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