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	15092040340000
Property address	226 S 30TH AVE
Township	Proviso (31)
Assessor neighborhood	31020
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$20,000	**$15,191**	**$4,809**

24.0% of the current assessed value.
Estimated tax effect about $1,020 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 23 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 $18.09 per square foot. This home is assessed at $23.81 per square foot, which is 32% above that median. Applying the median the Assessor already uses for those neighbors to this home's 840 square feet gives $15,191. 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	840 square feet
Land area	6,000 square feet
Year built	1908
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$20,000
Assessed value per square foot	$23.81

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	951
2	Building area within 15% of this home	728
3	Built within 15 years of this home	24
4	Same building type	23
5	Same construction quality grade	23

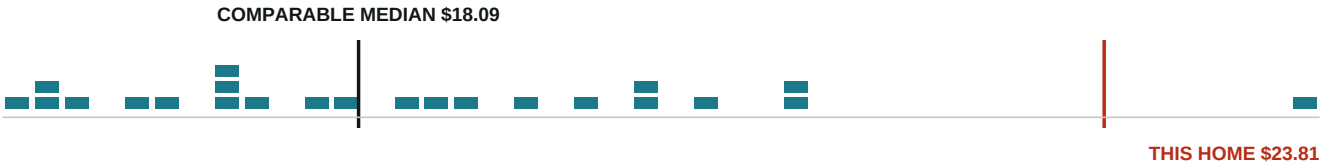
The comparable figure used is the median of all 23 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 23 properties 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	23
Lowest assessed	$15.35 per square foot
25th percentile	$16.84 per square foot
Median	$18.09 per square foot
75th percentile	$20.00 per square foot
Highest assessed	$25.46 per square foot
This home	$23.81 per square foot
Position	assessed above 22 of the 23 comparable properties, the 96th percentile



$15.35 per sq ft — 23 comparable properties by assessed value per square foot, one mark is one property — $25.46 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 23 comparables	$18.09
Building area of this home	840 sq ft
Median multiplied by building area	**$15,191**
Current total assessed value	$20,000
Difference, the reduction requested	**$4,809**

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 $4,809 in assessed value is worth roughly $1,020 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 23 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
15093060070000	3806 BUTTERFIELD RD	912	1922	3	1	$14,000	$15.35
15092150480000	346 27TH AVE	954	1898	3	1	$15,000	$15.72
15092090030000	209 26TH AVE	950	1903	3	1	$15,000	$15.79
15082080100000	46 ENGLEWOOD AVE	936	1908	3	1	$15,000	$16.03
15092050150000	229 S 30TH AVE	912	1901	3	1	$15,000	$16.45
15093040070000	4008 BUTTERFIELD RD	840	1908	2	1	$14,000	$16.67
15092040360000	234 S 30TH AVE	882	1918	2	1	$15,000	$17.01
15081030150000	25 50TH AVE	936	1916	2	1	$16,000	$17.09
15092070250000	220 27TH AVE	876	1899	2	1	$15,000	$17.12
15091080240000	340 EASTERN AVE	920	1923	2	1	$16,000	$17.39
15082170020000	109 HYDE PARK AVE	840	1918	3	1	$15,000	$17.86
15093080040000	535 BELLWOOD AVE	940	1923	2	1	$17,000	$18.09
15093140430000	646 RICE AVE	808	1918	2	1	$15,000	$18.56
15092150490000	344 27TH AVE	745	1898	2	1	$14,000	$18.79
15092060040000	207 29TH AVE	741	1898	3	1	$14,000	$18.89
15093040060000	4010 BUTTERFIELD RD	880	1903	3	1	$17,000	$19.32
15093060270000	603 MORRIS AVE	760	1923	2	1	$15,000	$19.74
15092040520000	3011 ST CHARLES RD	839	1922	2	1	$17,000	$20.26
15092060010000	201 29TH AVE	836	1898	2	1	$17,000	$20.33
15081180360000	316 49TH AVE	864	1923	2	1	$18,000	$20.83
15092040330000	222 S 30TH AVE	840	1908	2	1	$18,000	$21.43
15093040440000	622 FREDERICK AVE	840	1908	3	1	$18,000	$21.43
15092040340000	**226 S 30TH AVE**	**840**	**1908**	**3**	**1**	**$20,000**	**$23.81**
15081030240000	109 50TH AVE	864	1917	4	1	$22,000	$25.46

Median of all 23 comparables: $18.09 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 23 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.

15093060070000	15092150480000	15092090030000	15082080100000	15092050150000
15093040070000	15092040360000	15081030150000	15092070250000	15091080240000
15082170020000	15093080040000	15093140430000	15092150490000	15092060040000
15093040060000	15093060270000	15092040520000	15092060010000	15081180360000
15092040330000	15093040440000	15081030240000		

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.