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	15111140070000
Property address	501 N 3RD AVE
Township	Proviso (31)
Assessor neighborhood	31040
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,000	**$26,967**	**$3,033**

10.1% of the current assessed value.
Estimated tax effect about $643 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 115 other properties in assessor neighborhood 31040 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 $16.67 per square foot. This home is assessed at $18.54 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,618 square feet gives $26,967. 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	1,618 square feet
Land area	6,096 square feet
Year built	1908
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$30,000
Assessed value per square foot	$18.54

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	295
2	Building area within 15% of this home	164
3	Built within 15 years of this home	116
4	Same building type	115
5	Same construction quality grade	115

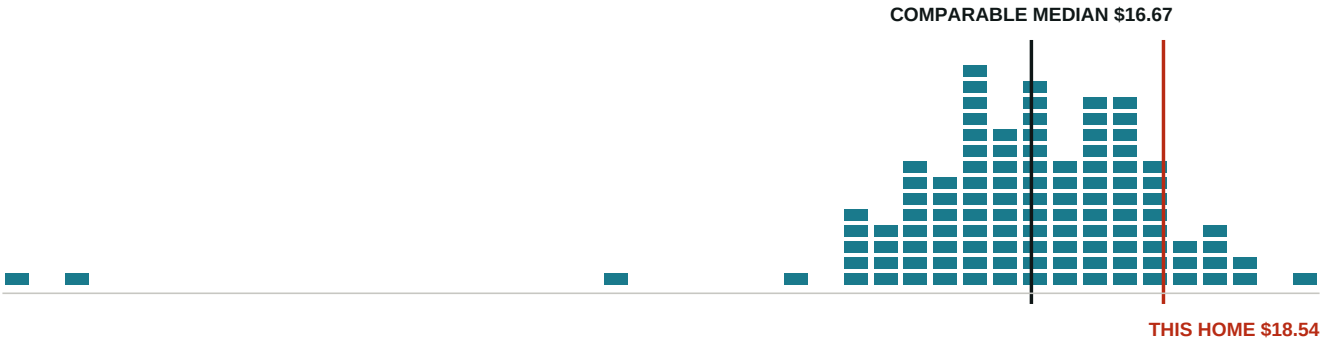
The comparable figure used is the median of all 115 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 115 properties 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	115
Lowest assessed	$2.06 per square foot
25th percentile	$15.70 per square foot
Median	$16.67 per square foot
75th percentile	$17.83 per square foot
Highest assessed	$20.76 per square foot
This home	$18.54 per square foot
Position	assessed above 103 of the 115 comparable properties, the 90th percentile



$2.06 per sq ft — 115 comparable properties by assessed value per square foot, one mark is one property — $20.76 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 115 comparables	$16.67
Building area of this home	1,618 sq ft
Median multiplied by building area	**$26,967**
Current total assessed value	$30,000
Difference, the reduction requested	**$3,033**

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 $3,033 in assessed value is worth roughly $643 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

115 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 115 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
15023290200000	100 HUGH MUIR LN	1,716	1908	3	2	$24,000	$13.99
15023260040000	807 N 5TH AVE	1,536	1898	4	1	$22,000	$14.32
15111070100000	606 N 1ST AVE	1,672	1893	4	2	$24,000	$14.35
15023350170000	702 N 3RD AVE	1,656	1912	4	2	$24,000	$14.49
15111130030000	513 N 4TH AVE	1,636	1893	4	1	$24,000	$14.67
15023330080000	718 N 5TH AVE	1,677	1899	4	2	$25,000	$14.91
15111340190000	20 N 6TH AVE	1,660	1898	3	2	$25,000	$15.06
15111150030000	509 N 2ND AVE	1,648	1903	4	2	$25,000	$15.17
15111180080000	319 N 7TH AVE	1,643	1904	4	2	$25,000	$15.22
15023090100000	1010 N 5TH AVE	1,572	1893	4	2	$24,000	$15.27
15111250040000	303 N 5TH AVE 1	1,632	1894	4	1	$25,000	$15.32
15111170010000	419 N 8TH AVE	1,592	1895	3	1	$25,000	$15.70
15111050010000	619 N 4TH AVE	1,718	1922	4	2	$27,001	$15.72
15023330100000	712 N 5TH AVE	1,590	1898	3	1	$25,001	$15.72
15023260110000	802 N 4TH AVE	1,584	1903	3	1	$25,000	$15.78
15111020050000	607 N 7TH AVE	1,584	1905	4	1	$25,000	$15.78
15023110050000	1003 N 4TH AVE	1,584	1903	3	1	$25,000	$15.78
15111180290000	400 N 6TH AVE	1,708	1905	4	1	$27,000	$15.81
15023100140000	1002 N 4TH AVE	1,704	1904	4	2	$27,000	$15.85
15111060050000	609 N 3RD AVE	1,560	1920	4	2	$25,000	$16.03
15112040010000	315 N 1ST AVE	1,683	1913	4	1	$27,000	$16.04
15111100080000	510 N 6TH AVE	1,660	1904	4	2	$27,000	$16.27
15023260030000	811 N 5TH AVE	1,536	1898	4	2	$25,001	$16.28
15023360090000	706 N 2ND AVE	1,716	1908	4	1	$28,000	$16.32
15111040010000	619 N 5TH AVE	1,712	1905	4	2	$28,000	$16.36
15111140010000	519 N 3RD AVE	1,520	1901	3	1	$25,000	$16.45
15111020040000	609 N 7TH AVE	1,516	1903	4	1	$25,000	$16.49
15023140160000	900 N 8TH AVE	1,695	1898	4	2	$28,000	$16.52
15023280030000	811 N 3RD AVE	1,694	1898	5	2	$28,000	$16.53
15023360020000	715 N 3RD AVE HSE	1,629	1922	4	1	$27,000	$16.57
15111160090000	414 N 8TH AVE	1,684	1893	3	2	$28,000	$16.63
15111250070000	312 N 4TH AVE	1,620	1907	4	1	$27,000	$16.67
15023180010000	919 N 5TH AVE	1,674	1899	4	2	$28,000	$16.73
15111190100000	410 N 5TH AVE	1,613	1898	4	1	$27,000	$16.74
15111210080000		1,604	1906	4	1	$27,000	$16.83
15111080070000		1,600	1898	4	2	$27,000	$16.88
15111130100000		1,716	1903	4	1	$29,000	$16.90
15111260040000		1,536	1897	4	2	$26,000	$16.93
15111230030000		1,640	1911	3	2	$28,000	$17.07
15111120100000		1,695	1895	4	2	$29,000	$17.11

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15111200080000		1,694	1909	4	2	$29,000	$17.12
15023070070000		1,688	1893	4	1	$29,000	$17.18
15023250130000		1,685	1904	4	2	$29,000	$17.21
15111220070000		1,560	1905	4	1	$27,000	$17.31
15023230070000		1,608	1914	3	2	$28,000	$17.41
15023260130000		1,536	1902	3	1	$27,000	$17.58
15023180080000		1,536	1918	4	2	$27,000	$17.58
15111010050000		1,698	1903	4	1	$30,000	$17.67
15023250060000		1,583	1906	2	1	$28,000	$17.69
15023250100000		1,571	1911	4	2	$28,000	$17.82
15023370060000		1,570	1910	4	2	$28,000	$17.83
15023240010000		1,617	1915	4	1	$29,000	$17.93
15111210090000		1,616	1904	4	2	$29,000	$17.95
15023230120000		1,552	1916	3	1	$28,000	$18.04
15111160080000		1,548	1893	4	2	$28,000	$18.09
15111110050000		1,584	1905	4	2	$29,000	$18.31
15023320060000		1,636	1901	4	2	$30,000	$18.34
15023220080000		1,522	1902	4	1	$28,001	$18.40
15111140070000	**501 N 3RD AVE**	**1,618**	**1908**	**4**	**1**	**$30,000**	**$18.54**
15023090040000		1,552	1908	4	1	$29,001	$18.69
15023270060000		1,638	1913	3	2	$34,000	$20.76

Median of all 115 comparables: $16.67 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 115 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.

15023160140000	15111230160000	15111230150000	15023350120000	15023290200000
15023100050000	15023260040000	15111040020000	15111070100000	15023160130000
15023350170000	15111130030000	15111020010000	15023330080000	15023100020000
15111340190000	15111030100000	15023310120000	15023350010000	15111150030000
15111180080000	15023090100000	15111250040000	15111160100000	15111090080000
15111230110000	15111190080000	15111260050000	15111180020000	15111170010000
15111050010000	15023330100000	15023320010000	15111070030000	15023260110000
15111020050000	15023110050000	15111180290000	15023100140000	15023320080000
15111060050000	15112040010000	15111230190000	15023250120000	15111140130000
15111100080000	15023260030000	15111220120000	15023360090000	15111040010000
15111140010000	15111020040000	15023140160000	15023280030000	15023360020000
15111020060000	15111160090000	15111250070000	15023180010000	15111190100000
15111210080000	15111080070000	15111060010000	15111130100000	15111260040000
15111230030000	15111120100000	15111200080000	15023320050000	15023070070000
15023250130000	15111260100000	15111220070000	15023100160000	15023350050000
15023350040000	15111210160000	15023180090000	15023230070000	15023260130000
15023180080000	15111020030000	15111010050000	15023250060000	15111190090000
15023250100000	15023370060000	15023240010000	15111210090000	15023230080000
15023070040000	15111090020000	15111330280000	15023230120000	15023250030000
15111210070000	15111160080000	15111010080000	15111110050000	15023320060000
15023220080000	15023260010000	15111010040000	15111040130000	15111220130000
15023090040000	15023310140000	15023230110000	15111190020000	15023110010000
15023260100000	15111180310000	15111150040000	15111270010000	15023270060000

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.