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	15124350020000
Property address	304 MARENGO AVE
Township	Proviso (31)
Assessor neighborhood	31091
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$48,000	**$35,076**	**$12,924**

26.9% of the current assessed value.
Estimated tax effect about $2,741 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 36 other properties in assessor neighborhood 31091 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 $34.69 per square foot. This home is assessed at $47.48 per square foot, which is 37% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,011 square feet gives $35,076. 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	1,011 square feet
Land area	6,800 square feet
Year built	1909
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$48,000
Assessed value per square foot	$47.48

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	282
2	Building area within 15% of this home	65
3	Built within 15 years of this home	47
4	Same building type	36
5	Same construction quality grade	36

The comparable figure used is the median of all 36 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 36 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	36
Lowest assessed	$30.30 per square foot
25th percentile	$32.98 per square foot
Median	$34.69 per square foot
75th percentile	$37.69 per square foot
Highest assessed	$66.29 per square foot
This home	$47.48 per square foot
Position	assessed above 35 of the 36 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 36 comparables	$34.69
Building area of this home	1,011 sq ft
Median multiplied by building area	**$35,076**
Current total assessed value	$48,000
Difference, the reduction requested	**$12,924**

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 $12,924 in assessed value is worth roughly $2,741 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 36 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
15124240040000	201 BROWN AVE	1,056	1915	2	1	$32,000	$30.30
15124300090000	221 BROWN AVE	1,150	1921	3	1	$35,000	$30.43
15124180020000	140 CIRCLE AVE	1,130	1924	3	1	$35,000	$30.97
15124180030000	144 CIRCLE AVE	1,116	1924	3	1	$35,000	$31.36
15124160180000	135 BROWN AVE	1,008	1920	2	1	$32,000	$31.75
15132220300000	639 MARENGO AVE	1,146	1920	3	1	$37,000	$32.29
15124240070000	207 BROWN AVE	1,012	1919	2	1	$33,000	$32.61
15124110060000	101 MARENGO AVE	1,092	1924	3	1	$36,000	$32.97
15124110090000	109 MARENGO AVE	1,092	1924	3	1	$36,000	$32.97
15132220210000	611 MARENGO AVE	1,152	1918	3	1	$38,000	$32.99
15124140060000	146 LATHROP AVE	1,026	1912	3	1	$34,000	$33.14
15132200100000	630 THOMAS AVE	1,056	1921	2	1	$35,000	$33.14
15124220200000	225 ROCKFORD AVE	1,115	1913	3	1	$37,000	$33.18
15124300210000	7431 WASHINGTON ST	1,100	1898	3	1	$37,000	$33.64
15132050120000	432 CIRCLE AVE	1,152	1905	3	1	$39,000	$33.85
15132180220000	629 BELOIT AVE	1,145	1924	3	1	$39,000	$34.06
15132230040000	610 MARENGO AVE	1,100	1921	2	1	$38,000	$34.55
15131060050000	7652 ADAMS ST	1,125	1909	3	1	$39,000	$34.67
15124140150000	147 ROCKFORD AVE	1,152	1918	3	1	$40,000	$34.72
15124110080000	107 MARENGO AVE	1,092	1924	3	1	$38,000	$34.80
15132090030000	510 FERDINAND AVE	1,112	1919	3	1	$39,000	$35.07
15132120210000	531 CIRCLE AVE	1,040	1909	3	1	$37,000	$35.58
15124330030000	7444 WARREN ST	1,026	1918	2	1	$37,000	$36.06
15132120140000	507 CIRCLE AVE	1,048	1910	3	1	$38,000	$36.26
15132140080000	530 MARENGO AVE	1,157	1906	4	2	$42,000	$36.30
15132130020000	504 CIRCLE AVE	1,092	1904	2	2	$40,000	$36.63
15131060080000	7638 ADAMS ST	1,064	1903	4	1	$40,000	$37.59
15132190070000	616 BELOIT AVE	1,027	1921	2	1	$39,000	$37.97
15131050170000	7715 WILCOX ST	1,000	1909	3	1	$38,000	$38.00
15124220140000	209 ROCKFORD AVE	1,026	1923	5	2	$39,000	$38.01
15131030050000	7726 MONROE ST	1,017	1916	3	1	$39,000	$38.35
15131030120000	7706 MONROE ST	1,012	1916	3	1	$39,000	$38.54
15132230070000	616 MARENGO AVE	1,037	1918	3	1	$40,000	$38.57
15124220070000	216 LATHROP AVE	1,032	1918	2	3	$41,000	$39.73
15132180200000	621 BELOIT AVE	1,008	1922	3	2	$41,000	$40.67
15124350020000	**304 MARENGO AVE**	**1,011**	**1909**	**2**	**1**	**$48,000**	**$47.48**
15124250250000	216 BROWN AVE	1,056	1923	3	1	$70,000	$66.29

Median of all 36 comparables: $34.69 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31091, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 36 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.

15124240040000	15124300090000	15124180020000	15124180030000	15124160180000
15132220300000	15124240070000	15124110060000	15124110090000	15132220210000
15124140060000	15132200100000	15124220200000	15124300210000	15132050120000
15132180220000	15132230040000	15131060050000	15124140150000	15124110080000
15132090030000	15132120210000	15124330030000	15132120140000	15132140080000
15132130020000	15131060080000	15132190070000	15131050170000	15124220140000
15131030050000	15131030120000	15132230070000	15124220070000	15132180200000
15124250250000				

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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