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	15134120170000
Property address	939 CIRCLE AVE
Township	Proviso (31)
Assessor neighborhood	31092
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$36,000	**$32,112**	**$3,888**

10.8% of the current assessed value.
Estimated tax effect about $825 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 145 other properties in assessor neighborhood 31092 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 $32.63 per square foot. This home is assessed at $36.59 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 984 square feet gives $32,112. 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	984 square feet
Land area	5,000 square feet
Year built	1923
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$36,000
Assessed value per square foot	$36.59

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	323
2	Building area within 15% of this home	196
3	Built within 15 years of this home	150
4	Same building type	145
5	Same construction quality grade	145

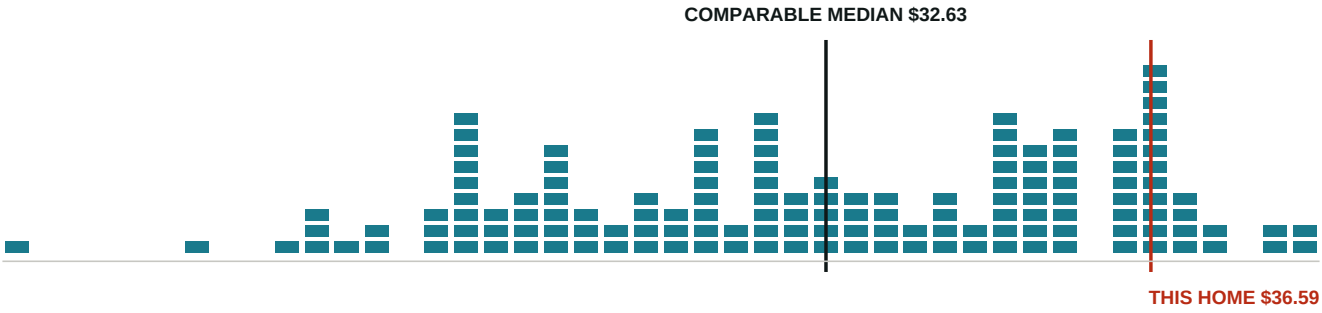
The comparable figure used is the median of all 145 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 145 properties 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	145
Lowest assessed	$22.62 per square foot
25th percentile	$29.61 per square foot
Median	$32.63 per square foot
75th percentile	$35.46 per square foot
Highest assessed	$38.64 per square foot
This home	$36.59 per square foot
Position	assessed above 127 of the 145 comparable properties, the 88th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 145 comparables	$32.63
Building area of this home	984 sq ft
Median multiplied by building area	**$32,112**
Current total assessed value	$36,000
Difference, the reduction requested	**$3,888**

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 $3,888 in assessed value is worth roughly $825 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

145 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 145 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
15242140240000	1513 MARENGO AVE	952	1926	2	1	$25,000	$26.26
15242140270000	1519 MARENGO AVE	952	1927	2	1	$25,000	$26.26
15242070340000	1339 ELGIN AVE	933	1924	2	1	$25,000	$26.80
15134310460000	1121 S HARLEM AVE	995	1927	2	1	$27,000	$27.14
15242020460000	1247 MARENGO AVE	990	1922	2	1	$27,000	$27.27
15134150010000	900 ELGIN AVE	966	1923	2	1	$27,000	$27.95
15134240150000	1101 FERDINAND AVE	960	1913	2	1	$27,000	$28.12
15242070150000	1336 MARENGO AVE	960	1911	2	1	$27,000	$28.12
15242150100000	1518 MARENGO AVE	952	1927	2	1	$27,000	$28.36
15242150080000	1514 MARENGO AVE HSE	952	1927	2	1	$27,000	$28.36
15242070030000	1308 MARENGO AVE	946	1913	2	1	$27,000	$28.54
15242100370000	1435 MARENGO AVE	940	1924	2	1	$27,000	$28.72
15133100310000	1037 LATHROP AVE	968	1917	2	1	$28,000	$28.93
15134260220000	1121 THOMAS AVE	960	1920	2	1	$28,000	$29.17
15134250030000	1106 FERDINAND AVE	960	1913	2	1	$28,000	$29.17
15134240190000	1111 FERDINAND AVE	959	1923	2	1	$28,000	$29.20
15133100340000	1045 LATHROP AVE	956	1916	2	1	$28,000	$29.29
15134060240000	841 ELGIN AVE	956	1922	2	1	$28,000	$29.29
15133150070000	1116 DUNLOP AVE	986	1908	2	2	$29,000	$29.41
15133150170000	1111 LATHROP AVE	984	1915	2	1	$29,000	$29.47
15242120090000	1418 ELGIN AVE	946	1923	3	1	$28,000	$29.60
15133150190000	1115 LATHROP AVE	942	1923	2	1	$28,000	$29.72
15134110250000	919 HANNAH AVE	990	1925	3	1	$30,000	$30.30
15134280030000	1101 CIRCLE AVE	948	1921	2	1	$29,000	$30.59
15134080320000	933 FERDINAND AVE	941	1923	2	1	$29,000	$30.82
15134010300000	845 BELOIT AVE	968	1923	3	1	$30,000	$30.99
15134160170000	1036 LATHROP AVE	964	1923	3	2	$30,000	$31.12
15134080270000	921 FERDINAND AVE	931	1925	2	1	$29,000	$31.15
15134170040000	1008 FERDINAND AVE	960	1918	2	1	$30,000	$31.25
15242070060000	1314 MARENGO AVE	960	1918	2	2	$30,000	$31.25
15134080030000		943	1920	2	1	$30,000	$31.81
15133060130000		966	1920	2	1	$31,000	$32.09
15134120130000		966	1919	3	2	$32,000	$33.13
15134080350000		981	1914	4	2	$34,000	$34.66
15134020340000		946	1923	2	1	$33,000	$34.88
15134110240000		974	1914	2	1	$34,000	$34.91
15134250200000		945	1908	3	1	$33,000	$34.92
15134080310000		941	1923	3	1	$33,000	$35.07
15134170160000		968	1916	3	1	$34,000	$35.12
15134130230000		996	1908	2	1	$35,000	$35.14

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15242070110000		990	1922	3	1	$35,000	$35.35
15134020220000		987	1921	3	1	$35,000	$35.46
15134260270000		954	1925	3	1	$34,000	$35.64
15134260260000		954	1925	3	1	$34,000	$35.64
15242140210000		939	1927	3	1	$34,000	$36.21
15242040130000		994	1922	2	1	$36,000	$36.22
15134220380000		966	1927	3	1	$35,000	$36.23
15134260240000		960	1922	2	1	$35,000	$36.46
15134170050000		960	1918	2	1	$35,000	$36.46
15242080360000		931	1920	2	1	$34,000	$36.52
15134120160000		984	1919	4	3	$36,000	$36.59
15134180080000		984	1920	2	1	$36,000	$36.59
15134010040000		984	1922	2	1	$36,000	$36.59
15134120150000		984	1919	2	1	$36,000	$36.59
15134120170000	**939 CIRCLE AVE**	**984**	**1923**	**2**	**1**	**$36,000**	**$36.59**
15134220330000		954	1926	2	1	$35,000	$36.69
15134280140000		972	1921	2	1	$36,000	$37.04
15134170150000		968	1920	3	1	$36,000	$37.19
15134030170000		975	1912	2	1	$37,000	$37.95
15133150180000		942	1923	3	1	$36,000	$38.22
15134290170000		966	1923	3	1	$37,000	$38.30

Median of all 145 comparables: $32.63 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31092, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 145 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.

15242020320000	15242060410000	15242060050000	15242140240000	15242140270000
15242150360000	15242070340000	15134310460000	15242020460000	15242120140000
15134160280000	15134150010000	15134240150000	15242070150000	15134240200000
15134240250000	15134270140000	15242060420000	15242150100000	15242150080000
15134270090000	15242070030000	15242080130000	15242100370000	15133100310000
15242160020000	15134260220000	15134250030000	15134240190000	15242070480000
15133100340000	15134060240000	15242150110000	15133150070000	15133150170000
15242120090000	15134230210000	15133150190000	15242110120000	15242120130000
15134110250000	15134280030000	15134240280000	15134240260000	15134160370000
15134080320000	15133090160000	15134010300000	15134160170000	15134080270000
15242120160000	15242120150000	15134170040000	15242070060000	15133150160000
15134250140000	15134030160000	15134240210000	15134040050000	15134040060000
15134080030000	15133060120000	15134160360000	15134270420000	15133090140000
15133090150000	15133060130000	15134220110000	15134080160000	15134030330000
15134300080000	15134040160000	15133100390000	15134160290000	15133150120000
15134210170000	15134100060000	15134180160000	15134120130000	15134170210000
15134250090000	15134260180000	15133090110000	15134000210000	15134210280000
15133060050000	15134030110000	15134210180000	15134240220000	15134130070000
15134250240000	15133070210000	15134080350000	15134080130000	15134080100000
15242110110000	15134040150000	15134020340000	15134110240000	15134250200000
15134080310000	15134190280000	15134170160000	15134130230000	15134050230000
15134280100000	15242070110000	15134070110000	15134020220000	15134270220000
15134260270000	15134260260000	15134300060000	15133090120000	15134000200000
15242140210000	15242040130000	15134220380000	15242080240000	15242080290000
15242080260000	15242080250000	15242080270000	15134260240000	15134170050000
15242120430000	15242080360000	15134120160000	15134210160000	15134180080000
15134010040000	15134120150000	15134250120000	15134220330000	15134050180000
15242140080000	15133090250000	15242040450000	15134280140000	15134170150000
15242080370000	15134030170000	15133150180000	15134290170000	15242080350000

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.