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	15134160230000
Property address	1005 FERDINAND AVE
Township	Proviso (31)
Assessor neighborhood	31092
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$45,000

14.0% of the current assessed value.
Estimated tax effect about $1,336 a year at a 7% composite rate.

COMPARABLES IMPLY

$38,702

REDUCTION REQUESTED

$6,298

SECTION 1

The argument in one paragraph

The Assessor values 40 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 $23.29 per square foot. This home is assessed at $27.08 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,662 square feet gives $38,702. 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	1,662 square feet
Land area	6,200 square feet
Year built	1930
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	$45,000
Assessed value per square foot	$27.08

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	195
2	Building area within 15% of this home	90
3	Built within 15 years of this home	41
4	Same building type	41
5	Same construction quality grade	40

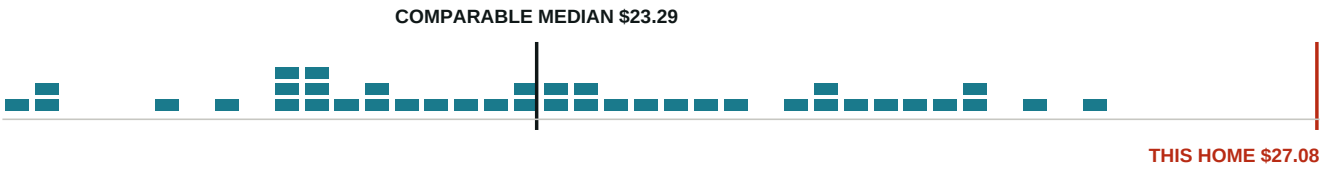
The comparable figure used is the median of all 40 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 40 properties 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	40
Lowest assessed	$20.70 per square foot
25th percentile	$22.26 per square foot
Median	$23.29 per square foot
75th percentile	$24.60 per square foot
Highest assessed	$25.93 per square foot
This home	$27.08 per square foot
Position	assessed above 40 of the 40 comparable properties, the 100th percentile



$20.70 per sq ft — 40 comparable properties by assessed value per square foot, one mark is one property — $27.08 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 40 comparables	$23.29
Building area of this home	1,662 sq ft
Median multiplied by building area	**$38,702**
Current total assessed value	$45,000
Difference, the reduction requested	**$6,298**

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 $6,298 in assessed value is worth roughly $1,336 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 40 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
15242030180000	1242 MARENGO AVE	1,884	1922	4	2	$39,000	$20.70
15242100220000	1442 CIRCLE AVE	1,816	1918	4	1	$38,000	$20.93
15134240180000	1109 FERDINAND AVE	1,764	1923	4	2	$37,000	$20.98
15134180070000	1014 BELOIT AVE	1,860	1923	4	2	$40,000	$21.51
15134070220000	833 HARLEM AVE	1,886	1922	3	2	$41,000	$21.74
15242100200000	1438 CIRCLE AVE	1,840	1925	4	3	$40,528	$22.03
15134230280000	1035 HARLEM AVE	1,852	1918	4	2	$41,000	$22.14
15134220140000	1032 MARENGO AVE	1,716	1916	4	2	$38,000	$22.14
15242020150000	1232 CIRCLE AVE	1,800	1924	3	2	$40,000	$22.22
15242150400000	1506 MARENGO AVE	1,664	1926	3	2	$37,000	$22.24
15134230240000	1025 HARLEM AVE	1,482	1929	4	1	$33,000	$22.27
15134250190000	1107 BELOIT AVE	1,472	1924	2	1	$33,000	$22.42
15134250230000	1117 BELOIT AVE	1,779	1920	5	2	$40,000	$22.48
15134060250000	843 ELGIN AVE	1,909	1915	3	3	$43,000	$22.52
15133150130000	1101 LATHROP AVE	1,898	1915	3	1	$43,000	$22.66
15242080420000	1302 ELGIN AVE	1,881	1920	3	2	$43,000	$22.86
15242160080000	1518 ELGIN AVE	1,484	1931	4	1	$34,000	$22.91
15133130050000	1119 TROOST AVE	1,642	1923	3	1	$38,000	$23.14
15133120040000	1042 TROOST AVE	1,638	1916	3	2	$38,000	$23.20
15133150080000	1120 DUNLOP AVE	1,593	1916	4	1	$37,000	$23.23
15134190020000	1002 THOMAS AVE	1,799	1926	4	2	$42,000	$23.35
15242100670000	1405 MARENGO AVE	1,452	1930	3	1	$34,000	$23.42
15134020200000	842 BELOIT AVE	1,790	1940	4	2	$42,000	$23.46
15242120240000	1411 HARLEM AVE	1,488	1920	3	2	$35,000	$23.52
15133020020000	7612 W HARRISON AVE	1,434	1916	3	1	$34,000	$23.71
15133150360000	7609 ROOSEVELT RD	1,470	1924	3	2	$35,000	$23.81
15134220300000	1039 ELGIN AVE	1,418	1915	3	1	$34,000	$23.98
15134250160000	1101 BELOIT AVE	1,659	1918	3	1	$40,000	$24.11
15133120010000	1036 TROOST AVE	1,855	1924	3	2	$45,000	$24.26
15134120020000	901 CIRCLE AVE	1,505	1928	4	1	$37,000	$24.58
15242030330000	1247 ELGIN AVE	1,704	1923	3	3	$42,000	$24.65
15242110500000	1434 MARENGO AVE	1,498	1924	5	2	$37,000	$24.70
15134200110000	1025 CIRCLE AVE HSE	1,448	1926	4	2	$36,000	$24.86
15242100500000	1415 MARENGO AVE	1,442	1942	3	2	$36,000	$24.97
15133020030000	7610 W HARRISON AVE	1,748	1916	4	2	$44,000	$25.17
15134120030000	903 CIRCLE AVE	1,506	1933	3	1	$38,000	$25.23
15134210270000	1017 MARENGO AVE	1,536	1923	4	2	$39,000	$25.39
15133020040000	7608 W HARRISON AVE	1,533	1918	4	2	$39,000	$25.44
15242150320000	1529 ELGIN AVE	1,440	1924	4	2	$37,000	$25.69
15134260100000	1126 BELOIT AVE	1,851	1919	5	3	$48,000	$25.93

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15134160230000	**1005 FERDINAND AVE**	**1,662**	**1930**	**3**	**1**	**$45,000**	**$27.08**

Median of all 40 comparables: $23.29 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 40 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.

15242030180000	15242100220000	15134240180000	15134180070000	15134070220000
15242100200000	15134230280000	15134220140000	15242020150000	15242150400000
15134230240000	15134250190000	15134250230000	15134060250000	15133150130000
15242080420000	15242160080000	15133130050000	15133120040000	15133150080000
15134190020000	15242100670000	15134020200000	15242120240000	15133020020000
15133150360000	15134220300000	15134250160000	15133120010000	15134120020000
15242030330000	15242110500000	15134200110000	15242100500000	15133020030000
15134120030000	15134210270000	15133020040000	15242150320000	15134260100000

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.