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	15151140410000
Property address	1438 S 21ST AVE
Township	Proviso (31)
Assessor neighborhood	31032
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$24,000

36.1% of the current assessed value.

COMPARABLES IMPLY

$15,341

Estimated tax effect about $1,837 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,659

SECTION 1

The argument in one paragraph

The Assessor values 17 other properties in assessor neighborhood 31032 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 $21.31 per square foot. This home is assessed at $33.33 per square foot, which is 56% above that median. Applying the median the Assessor already uses for those neighbors to this home's 720 square feet gives $15,341. 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	720 square feet
Land area	5,360 square feet
Year built	1928
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$24,000
Assessed value per square foot	$33.33

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	485
2	Building area within 15% of this home	52
3	Built within 15 years of this home	17
4	Same building type	17
5	Same construction quality grade	17

The comparable figure used is the median of all 17 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 17 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	17
Lowest assessed	$19.48 per square foot
25th percentile	$20.31 per square foot
Median	$21.31 per square foot
75th percentile	$22.32 per square foot
Highest assessed	$37.42 per square foot
This home	$33.33 per square foot
Position	assessed above 16 of the 17 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 17 comparables	$21.31
Building area of this home	720 sq ft
Median multiplied by building area	**$15,341**
Current total assessed value	$24,000
Difference, the reduction requested	**$8,659**

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 $8,659 in assessed value is worth roughly $1,837 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 17 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
15161050140000	3509 WILCOX AVE	770	1924	2	1	$15,000	$19.48
15162000510000	3119 MONROE ST	767	1926	2	1	$15,000	$19.56
15161050060000	3516 MONROE ST	806	1924	2	1	$16,000	$19.85
15151110040000	1025 S 25TH AVE	793	1924	2	1	$16,000	$20.18
15093200750000	3711 MADISON ST	640	1924	2	1	$13,000	$20.31
15162080460000	3003 JACKSON ST	770	1940	2	1	$16,000	$20.78
15093200020000	4014 WARREN AVE HSE	716	1930	2	1	$15,000	$20.95
15151210160000	1114 S 22ND AVE	706	1923	2	1	$15,000	$21.25
15151210130000	1106 S 22ND AVE	704	1925	2	1	$15,000	$21.31
15151050040000	925 S 25TH AVE	749	1929	2	1	$16,000	$21.36
15151210050000	1113 S 23RD AVE	693	1918	2	1	$15,000	$21.65
15151140390000	1430 S 21ST AVE	690	1924	3	1	$15,000	$21.74
15151050020000	921 S 25TH AVE	672	1925	2	1	$15,000	$22.32
15151200240000	1130 S 23RD AVE	660	1923	2	1	$15,000	$22.73
15151200250000	1134 S 23RD AVE	650	1924	3	2	$16,000	$24.62
15151220400000	1608 S 21ST AVE	776	1920	2	1	$24,000	$30.93
15151140410000	**1438 S 21ST AVE**	**720**	**1928**	**2**	**1**	**$24,000**	**$33.33**
15151140380000	1428 S 21ST AVE	775	1924	2	2	$29,000	$37.42

Median of all 17 comparables: $21.31 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31032, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 17 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.

15161050140000	15162000510000	15161050060000	15151110040000	15093200750000
15162080460000	15093200020000	15151210160000	15151210130000	15151050040000
15151210050000	15151140390000	15151050020000	15151200240000	15151200250000
15151220400000	15151140380000			

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.