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	15161070560000
Property address	3905 ADAMS ST
Township	Proviso (31)
Assessor neighborhood	31032
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$27,000

27.7% of the current assessed value.

COMPARABLES IMPLY

$19,520

Estimated tax effect about $1,587 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,480

SECTION 1

The argument in one paragraph

The Assessor values 105 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 $16.25 per square foot. This home is assessed at $22.48 per square foot, which is 38% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,201 square feet gives $19,520. 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	1,201 square feet
Land area	5,000 square feet
Year built	1947
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$27,000
Assessed value per square foot	$22.48

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	272
2	Building area within 15% of this home	110
3	Built within 15 years of this home	105
4	Same building type	105
5	Same construction quality grade	105

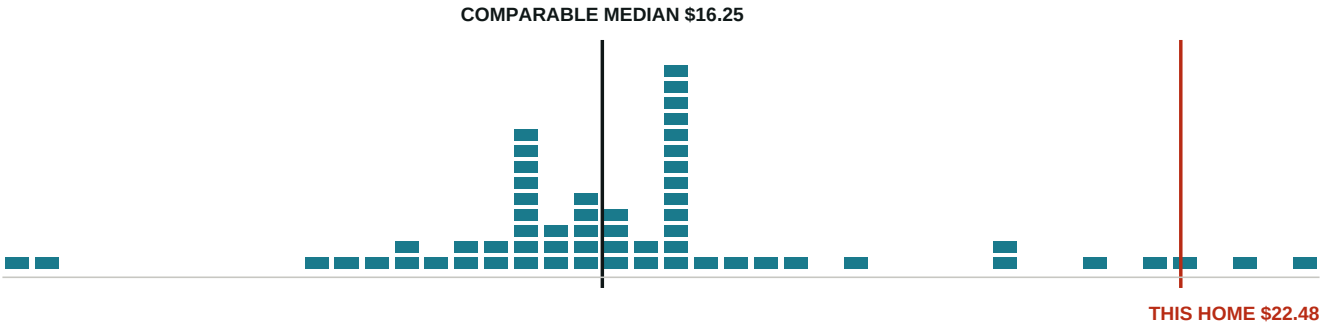
The comparable figure used is the median of all 105 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 105 properties 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	105
Lowest assessed	$9.79 per square foot
25th percentile	$15.33 per square foot
Median	$16.25 per square foot
75th percentile	$17.12 per square foot
Highest assessed	$23.98 per square foot
This home	$22.48 per square foot
Position	assessed above 101 of the 105 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 105 comparables	$16.25
Building area of this home	1,201 sq ft
Median multiplied by building area	**$19,520**
Current total assessed value	$27,000
Difference, the reduction requested	**$7,480**

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 $7,480 in assessed value is worth roughly $1,587 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

105 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 105 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
15161150570000	1046 MARSHALL AVE	1,201	1946	3	1	$11,763	$9.79
15161150500000	1046 MARSHALL AVE	1,201	1946	3	1	$12,309	$10.25
15161040010000	3420 MADISON ST	1,144	1937	3	1	$15,000	$13.11
15151210140000	1110 S 22ND AVE	1,274	1938	3	1	$18,000	$14.13
15161070410000	908 MARSHALL AVE	1,260	1946	3	1	$18,000	$14.29
15161020400000	814 BELLWOOD AVE	1,188	1947	3	1	$17,000	$14.31
15161140290000	3903 GLADYS AVE	1,209	1946	3	1	$18,000	$14.89
15161140300000	3825 GLADYS AVE	1,209	1946	3	1	$18,000	$14.89
15161140050000	4000 JACKSON ST	1,204	1946	3	1	$18,000	$14.95
15161220300000	1134 MARSHALL AVE	1,193	1945	3	1	$18,000	$15.09
15161040020000	3418 MADISON ST	1,192	1939	3	1	$18,000	$15.10
15151130310000	1045 S 23RD AVE	1,177	1948	3	1	$18,000	$15.29
15161090750000	904 BELLWOOD AVE	1,110	1947	3	1	$17,000	$15.32
15161210460000	1108 MARSHALL AVE	1,236	1948	3	1	$19,000	$15.37
15161010370000	842 MARSHALL AVE	1,166	1947	3	1	$18,000	$15.44
15161010440000	3920 MONROE ST	1,166	1946	4	1	$18,000	$15.44
15161210420000	3821 CONGRESS ST	1,165	1945	3	1	$18,000	$15.45
15161090670000	919 MARSHALL AVE	1,289	1945	3	1	$20,000	$15.52
15161070180000	3914 WILCOX AVE	1,224	1946	3	1	$19,000	$15.52
15161090630000	905 MARSHALL AVE	1,283	1945	3	1	$20,000	$15.59
15161020110000	831 MARSHALL AVE	1,215	1945	4	2	$19,000	$15.64
15161140280000	3905 GLADYS AVE	1,209	1946	3	1	$19,000	$15.72
15161210260000	3820 VAN BUREN ST	1,135	1945	3	1	$18,000	$15.86
15161220230000	3902 CONGRESS ST	1,128	1945	3	1	$18,000	$15.96
15161150260000	3820 GLADYS AVE	1,124	1946	3	1	$18,000	$16.01
15151130320000	1047 S 23RD AVE	1,177	1948	3	1	$19,000	$16.14
15161140240000	3917 GLADYS AVE	1,110	1946	3	1	$18,000	$16.22
15161150130000	4002 GLADYS AVE	1,110	1946	3	1	$18,000	$16.22
15161150190000	3912 GLADYS AVE	1,110	1947	3	1	$18,000	$16.22
15161150230000	3902 GLADYS AVE	1,110	1946	3	1	$18,000	$16.22
15161230440000	1117 MARSHALL AVE	1,232	1945	3	2	$20,000	$16.23
15161080430000	932 MARSHALL AVE	1,169	1949	3	1	$19,000	$16.25
15161010560000	3913 WILCOX AVE	1,166	1949	3	1	$19,000	$16.30
15161070520000	3910 WILCOX AVE	1,224	1946	3	1	$20,000	$16.34
15161080220000	3904 ADAMS ST	1,280	1947	3	1	$21,000	$16.41
15161020430000	3720 MONROE ST	1,207	1947	2	1	$20,000	$16.57
15161140410000		1,201	1946	3	1	$20,000	$16.65
15161210470000		1,117	1948	3	1	$19,000	$17.01
15161150210000		1,110	1946	3	1	$19,000	$17.12
15161140320000		1,110	1946	3	1	$19,000	$17.12

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15161140210000		1,110	1946	3	1	$19,000	$17.12
15161010450000		1,166	1952	3	1	$20,000	$17.15
15161010500000		1,166	1947	3	1	$20,000	$17.15
15161010520000		1,166	1947	3	1	$20,000	$17.15
15161010430000		1,166	1946	3	1	$20,000	$17.15
15161010510000		1,166	1947	3	1	$20,000	$17.15
15161010490000		1,166	1947	3	1	$20,000	$17.15
15161010410000		1,166	1946	3	1	$20,000	$17.15
15161120210000		1,152	1950	3	2	$20,000	$17.36
15161120200000		1,152	1949	3	2	$20,000	$17.36
15161080210000		1,196	1949	3	1	$21,000	$17.56
15161090140000		1,289	1945	3	1	$23,000	$17.84
15161120190000		1,152	1949	4	2	$21,000	$18.23
15161070440000		1,201	1946	3	1	$22,000	$18.32
15161010470000		1,166	1948	3	2	$22,000	$18.87
15161010350000		1,166	1947	3	1	$24,000	$20.58
15161070250000		1,158	1946	3	1	$24,000	$20.73
15161210520000		1,122	1945	3	1	$25,000	$22.28
15161070560000	**3905 ADAMS ST**	**1,201**	**1947**	**3**	**1**	**$27,000**	**$22.48**
15161140310000		1,209	1946	3	1	$28,000	$23.16
15161080380000		1,182	1952	3	1	$28,000	$23.69

Median of all 105 comparables: $16.25 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 105 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.

15161150570000	15161150500000	15161110260000	15161040010000	15161080330000
15161090770000	15151210150000	15161020390000	15161020350000	15151210140000
15161070410000	15161020400000	15161210370000	15161140290000	15161140300000
15161140050000	15161220300000	15161040020000	15161010570000	15151130310000
15161090750000	15161090810000	15161090860000	15161090820000	15161090840000
15161090800000	15161090850000	15161090870000	15161090780000	15161210460000
15161010370000	15161010440000	15161210420000	15161090670000	15161070180000
15161150510000	15161090630000	15161020110000	15161140280000	15161210260000
15161080170000	15161080110000	15161220230000	15151140440000	15161150260000
15161070260000	15151130320000	15161140240000	15161150130000	15161150190000
15161150230000	15161230440000	15161080430000	15161010560000	15161020360000
15161070520000	15161140160000	15161080220000	15161020380000	15161020430000
15161140410000	15161010550000	15161210470000	15161150210000	15161140320000
15161140210000	15161150200000	15161140220000	15161140250000	15161140260000
15161150180000	15161140230000	15161150110000	15161150240000	15161140270000
15161150140000	15161140200000	15161150160000	15161150170000	15161150150000
15161150220000	15161010450000	15161010500000	15161010520000	15161010430000
15161010510000	15161010490000	15161010410000	15161120210000	15161120200000
15161080210000	15161090140000	15161140510000	15161120190000	15161070440000
15161010470000	15161010350000	15161080440000	15161070250000	15161090830000
15161210520000	15161150250000	15161140310000	15161080380000	15161110270000

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.