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	15334170080000
Property address	436 KEMMAN AVE
Township	Proviso (31)
Assessor neighborhood	31141
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$36,000

10.0% of the current assessed value.

COMPARABLES IMPLY

$32,391

REDUCTION REQUESTED

$3,609

Estimated tax effect about $765 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 440 other properties in assessor neighborhood 31141 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 $30.39 per square foot. This home is assessed at $33.77 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,066 square feet gives $32,391. 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	1,066 square feet
Land area	7,447 square feet
Year built	1951
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	1

Total assessed value	$36,000
Assessed value per square foot	$33.77

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	1,058
2	Building area within 15% of this home	491
3	Built within 15 years of this home	476
4	Same building type	440
5	Same construction quality grade	440

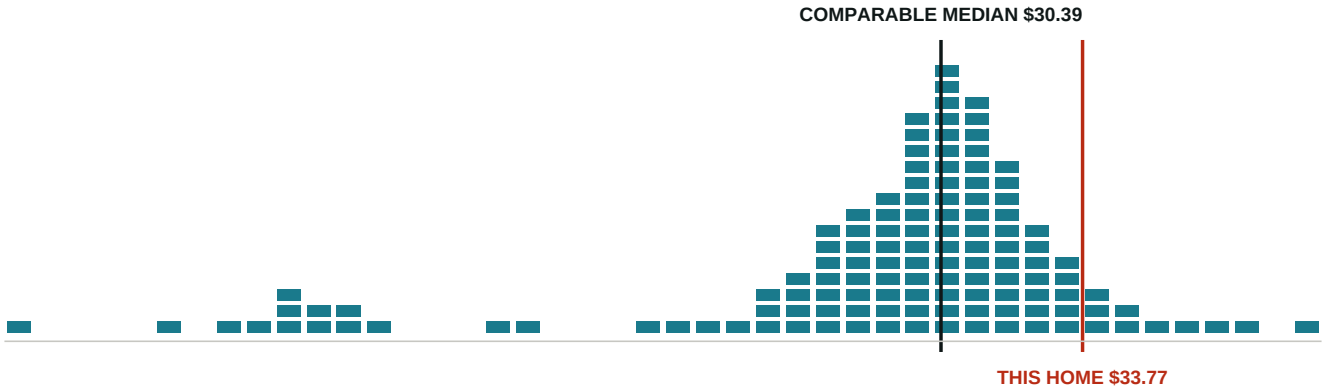
The comparable figure used is the median of all 440 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 440 properties 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	440
Lowest assessed	$7.99 per square foot
25th percentile	$28.57 per square foot
Median	$30.39 per square foot
75th percentile	$31.55 per square foot
Highest assessed	$39.49 per square foot
This home	$33.77 per square foot
Position	assessed above 417 of the 440 comparable properties, the 95th percentile



$7.99 per sq ft — 440 comparable properties by assessed value per square foot, one mark is 4 properties — $39.49 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 440 comparables	$30.39
Building area of this home	1,066 sq ft
Median multiplied by building area	**$32,391**
Current total assessed value	$36,000
Difference, the reduction requested	**$3,609**

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 $3,609 in assessed value is worth roughly $765 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

440 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 440 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
15273070200000	1534 W MAPLE AVE	1,076	1955	3	1	$8,595	$7.99
15332240190000	301 E HARDING AVE	1,066	1952	2	1	$12,999	$12.19
15273230360000	1202 N MAPLE AVE	1,061	1954	3	1	$14,190	$13.37
15332270190000	601 E HARDING AVE	1,065	1950	2	1	$14,861	$13.95
15273070160000	1542 W MAPLE AVE	1,058	1953	2	1	$15,497	$14.65
15273070150000	1542 W MAPLE AVE	1,058	1953	2	1	$15,497	$14.65
15273070130000	1546 W MAPLE AVE	1,061	1953	3	1	$15,943	$15.03
15273070140000	1546 W MAPLE AVE	1,061	1953	3	1	$16,015	$15.09
15273230350000	1202 N MAPLE AVE	1,061	1954	3	1	$16,767	$15.80
15332270200000	601 E HARDING AVE	1,065	1950	2	1	$20,908	$19.63
15332240200000	301 E HARDING AVE	1,066	1952	2	1	$21,769	$20.42
15273070190000	1534 W MAPLE AVE	1,076	1955	3	1	$25,399	$23.61
15273170030000		1,062	1952	2	1	$30,000	$28.25
15332200010000		1,056	1953	2	1	$30,001	$28.41
15284070060000		1,082	1952	2	1	$31,000	$28.65
15284140240000		1,080	1951	3	1	$31,000	$28.70
15332310100000		1,077	1954	3	1	$31,000	$28.78
15332000040000		1,074	1954	3	1	$31,000	$28.86
15332300050000		1,062	1955	2	1	$31,000	$29.19
15332230130000		1,050	1951	3	1	$31,000	$29.52
15334010150000		1,080	1954	3	1	$32,000	$29.63
15334110260000		1,075	1960	3	1	$32,000	$29.77
15332140200000		1,073	1951	3	1	$32,000	$29.82
15273260110000		1,073	1952	2	1	$32,000	$29.82
15332300190000		1,072	1951	2	1	$32,000	$29.85
15273170220000		1,065	1949	2	1	$32,000	$30.05
15284230180000		1,061	1951	2	1	$32,000	$30.16
15273220040000		1,057	1950	2	1	$32,000	$30.27
15332010060000		1,056	1955	2	1	$32,001	$30.30
15273310090000		1,055	1954	2	1	$32,000	$30.33
15273060240000		1,081	1951	3	1	$33,000	$30.53
15331090260000		1,080	1954	3	1	$33,001	$30.56
15284150120000		1,078	1953	2	1	$33,000	$30.61
15273090180000		1,076	1950	3	1	$33,000	$30.67
15273020240000		1,055	1950	2	1	$33,000	$31.28
15334020300000		1,052	1953	2	1	$33,000	$31.37
15273270030000		1,052	1955	2	1	$33,000	$31.37
15334130150000		1,080	1956	3	1	$34,000	$31.48
15332230200000		1,080	1950	3	1	$34,000	$31.48
15331090250000		1,080	1954	3	1	$34,001	$31.48

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15273100040000		1,075	1952	2	1	$34,000	$31.63
15332200220000		1,075	1957	2	1	$34,001	$31.63
15332300090000		1,072	1956	3	1	$34,000	$31.72
15332140080000		1,072	1957	3	1	$34,000	$31.72
15273090130000		1,069	1949	3	1	$34,000	$31.81
15332030020000		1,068	1957	3	1	$34,000	$31.84
15284210080000		1,059	1957	3	1	$34,000	$32.11
15332080060000		1,054	1954	3	1	$34,000	$32.26
15331110180000		1,053	1955	3	1	$34,000	$32.29
15334170050000		1,082	1956	2	1	$35,000	$32.35
15332000240000		1,050	1956	3	2	$34,000	$32.38
15332090230000		1,069	1954	3	1	$35,000	$32.74
15332190150000		1,063	1947	3	1	$35,000	$32.93
15332010190000		1,057	1956	3	1	$35,000	$33.11
15332090240000		1,056	1955	2	1	$35,000	$33.14
15334190030000		1,055	1958	3	1	$35,000	$33.18
15334190280000		1,055	1959	3	1	$35,000	$33.18
15332190060000		1,052	1951	2	1	$35,000	$33.27
15332000140000		1,051	1955	2	1	$35,000	$33.30
15334170080000	**436 KEMMAN AVE**	**1,066**	**1951**	**2**	**1**	**$36,000**	**$33.77**
15334170140000		1,059	1955	3	2	$38,000	$35.88

Median of all 440 comparables: $30.39 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31141, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 440 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.

15273070200000	15273070180000	15273150130000	15332240190000	15273230360000
15332270190000	15332270260000	15332270250000	15284300110000	15273070160000
15273070150000	15273070240000	15273070230000	15273070360000	15273070350000
15284300100000	15273070130000	15273070140000	15273070220000	15273070210000
15273070250000	15273070260000	15273070280000	15273070270000	15273230350000
15273230130000	15273150210000	15273150220000	15273230140000	15273150140000
15273150270000	15273150280000	15332270200000	15332240200000	15273070190000
15273070170000	15284210150000	15273160110000	15284060090000	15273160080000
15333070220000	15284140070000	15334100050000	15284060160000	15273250060000
15334040130000	15334100060000	15284070120000	15273240070000	15284080130000
15273240020000	15273160060000	15332290070000	15284070240000	15284210130000
15284080170000	15284060250000	15332060130000	15284080120000	15334050040000
15273030090000	15332030090000	15284150140000	15273250070000	15273240040000
15273230380000	15273100140000	15273000120000	15273070100000	15284150130000
15273160100000	15331280050000	15273020020000	15334100070000	15284080030000
15273000140000	15334030150000	15332130310000	15273220180000	15273080240000
15284210300000	15284210140000	15284070220000	15284210040000	15284220240000
15273010140000	15273160070000	15284230130000	15284230040000	15273100180000
15284140220000	15273080200000	15273040060000	15284060070000	15332010070000
15273170030000	15273150110000	15284230030000	15284230100000	15284300020000
15332210120000	15273030060000	15332200010000	15284070290000	15284070280000
15273020030000	15273290150000	15332050180000	15273070380000	15273170230000
15273150010000	15273090100000	15273000230000	15284070060000	15273220190000
15332160010000	15284080140000	15331110090000	15284140240000	15273140040000
15284140250000	15284290120000	15334040160000	15332310100000	15331100050000
15332000040000	15284290130000	15273110110000	15273190020000	15332220140000
15284220130000	15334170180000	15273100120000	15332270010000	15273130130000
15334130130000	15284300430000	15332300050000	15273020200000	15273170100000
15334170230000	15284140110000	15332240310000	15273300120000	15273290060000
15273290080000	15331100010000	15273290140000	15334150090000	15273100020000
15334020110000	15273290130000	15284070260000	15273010160000	15332230130000
15334040050000	15273230050000	15273150400000	15284080050000	15273050230000
15273080020000	15284290060000	15332170270000	15334090190000	15334010150000
15284150250000	15284150260000	15273070040000	15273070110000	15273070050000
15273060020000	15273000080000	15273100230000	15273300010000	15334040210000
15273100200000	15332140160000	15273070120000	15334110260000	15334200190000
15334200270000	15334100040000	15284150170000	15334170190000	15332140200000
15273260110000	15273080110000	15332300190000	15332210140000	15332210130000
15273240080000	15284290170000	15332280190000	15332000050000	15334020250000
15284140280000	15284300060000	15334200250000	15273310050000	15273170220000
15334130020000	15334130030000	15332280080000	15273160010000	15273240050000
15273100100000	15334120210000	15284230180000	15332080080000	15284220140000
15332100190000	15273260010000	15332230100000	15273160020000	15273220040000
15332100070000	15332030050000	15332010060000	15273310090000	15273140080000
15273310010000	15334000230000	15332210150000	15284220250000	15273110040000

15332220090000	15273220240000	15334040060000	15273150090000	15273140100000
15273300060000	15273300090000	15273140090000	15332210030000	15332210040000
15334020100000	15273080040000	15284140210000	15284150180000	15273060240000
15334000260000	15273180150000	15273060090000	15273060080000	15331090260000
15332180170000	15332240140000	15332100080000	15284150120000	15332090050000
15284300390000	15273130170000	15273090180000	15334200330000	15334200290000
15332140010000	15334200310000	15332010010000	15273140030000	15273000150000
15334170120000	15331110170000	15284140120000	15273260130000	15273210220000
15273100130000	15273160190000	15273090160000	15332280180000	15332040300000
15273100030000	15273260030000	15332100010000	15331120110000	15273240060000
15332100100000	15273040100000	15334200350000	15334200150000	15334200210000
15334200170000	15334000220000	15334130160000	15273000170000	15273140020000
15334170220000	15273080180000	15273060050000	15332280070000	15334020270000
15331120170000	15334130220000	15332190130000	15334000170000	15331120150000
15334170250000	15334000150000	15332100180000	15273000220000	15273000180000
15273110080000	15334130250000	15334090150000	15273020240000	15273210240000
15331100070000	15332240320000	15273140070000	15273300080000	15273220230000
15334060090000	15334170210000	15334020300000	15273270030000	15273060040000
15273060070000	15332040110000	15334130150000	15332230200000	15331090250000
15334120060000	15273080220000	15332050230000	15284150190000	15284150240000
15284230210000	15334040120000	15273190120000	15332090180000	15334200230000
15273140010000	15273170130000	15334010170000	15332250120000	15273100040000
15332200220000	15331100220000	15334130140000	15332100160000	15284150200000
15332170220000	15332300090000	15332140080000	15331100030000	15332100240000
15284220180000	15332010130000	15273180130000	15273150050000	15273100190000
15273090130000	15334170060000	15332030020000	15273260100000	15284290140000
15332230010000	15331110140000	15273110120000	15284210080000	15334020310000
15334170020000	15332000190000	15284060040000	15334130040000	15273170090000
15332200100000	15332190140000	15331110200000	15334030190000	15332080060000
15332080100000	15331110180000	15334120070000	15334100110000	15334170050000
15332060100000	15334020010000	15332000240000	15273180010000	15331120100000
15332270290000	15334000140000	15334190270000	15334000130000	15331100150000
15331120080000	15332220100000	15334030110000	15332090230000	15273100170000
15334000270000	15332100150000	15332060210000	15332100090000	15334020140000
15332190150000	15332030190000	15334100140000	15334130230000	15332010140000
15332010190000	15331100230000	15332090240000	15332100060000	15334190030000
15334190280000	15332070080000	15332000220000	15332190060000	15332000140000
15332010200000	15334190020000	15332080140000	15332080020000	15334000210000
15334160210000	15334190050000	15332010120000	15332000080000	15332020080000
15331090240000	15331100170000	15332270080000	15332180020000	15332270150000
15334160200000	15332030180000	15332000200000	15273100090000	15332010150000
15332020200000	15331100130000	15332100220000	15334030100000	15334170140000
15331100140000	15334170240000	15331110130000	15332310050000	15273000200000

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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