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	15341290530000
Property address	9317 JEFFERSON AVE
Township	Proviso (31)
Assessor neighborhood	31160
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$33,000

10.5% of the current assessed value.

COMPARABLES IMPLY

$29,539

Estimated tax effect about $734 a year at a 7% composite rate.

REDUCTION REQUESTED

$3,461

SECTION 1

The argument in one paragraph

The Assessor values 71 other properties in assessor neighborhood 31160 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 $38.46 per square foot. This home is assessed at $42.97 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 768 square feet gives $29,539. 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	768 square feet
Land area	6,250 square feet
Year built	1949
Building type	1 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	None recorded

Total assessed value	$33,000
Assessed value per square foot	$42.97

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	441
2	Building area within 15% of this home	173
3	Built within 15 years of this home	80
4	Same building type	71
5	Same construction quality grade	71

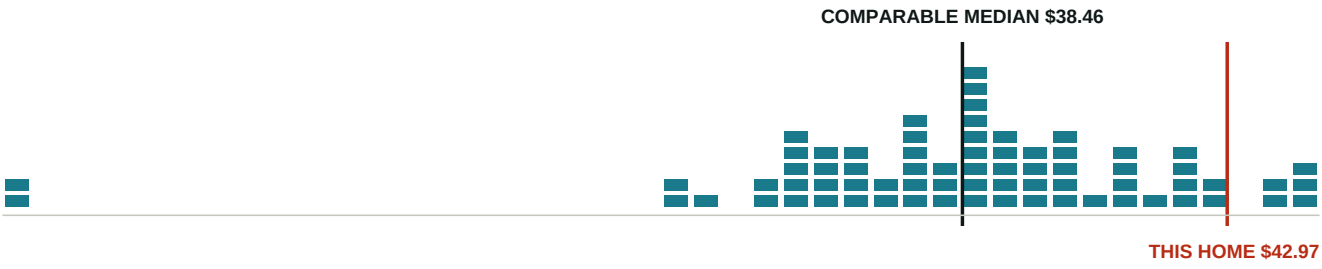
The comparable figure used is the median of all 71 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 71 properties 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	71
Lowest assessed	$22.13 per square foot
25th percentile	$36.68 per square foot
Median	$38.46 per square foot
75th percentile	$40.31 per square foot
Highest assessed	$44.54 per square foot
This home	$42.97 per square foot
Position	assessed above 65 of the 71 comparable properties, the 92nd percentile



$22.13 per sq ft — 71 comparable properties by assessed value per square foot, one mark is one property — $44.54 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 71 comparables	$38.46
Building area of this home	768 sq ft
Median multiplied by building area	**$29,539**
Current total assessed value	$33,000
Difference, the reduction requested	**$3,461**

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 $3,461 in assessed value is worth roughly $734 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

71 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 71 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
15341030460000	3105 HARRISON AVE	831	1952	2	1	$28,001	$33.70
15341030470000	3109 HARRISON AVE	831	1951	2	1	$28,001	$33.70
15341090550000	9522 JACKSON AVE	828	1953	2	1	$29,000	$35.02
15343270360000	3811 MORTON AVE	869	1952	2	1	$31,000	$35.67
15343120350000	3618 RAYMOND AVE	840	1947	2	1	$30,000	$35.71
15343000300000	3515 KEMMAN AVE	840	1949	2	1	$30,000	$35.71
15343250260000	3845 BLANCHAN AVE	858	1952	2	1	$31,000	$36.13
15341110680000	3210 HARRISON AVE	855	1948	2	1	$31,000	$36.26
15341280490000	9406 WASHINGTON AVE	855	1949	3	1	$31,000	$36.26
15343270350000	3847 MORTON AVE	854	1951	2	1	$31,000	$36.30
15341140530000	3218 ARTHUR AVE	872	1952	2	1	$32,001	$36.70
15343170150000	3702 CLEVELAND AVE	841	1951	2	1	$31,000	$36.86
15343100200000	3616 MORTON AVE	840	1941	2	1	$31,000	$36.90
15341030580000	3145 HARRISON AVE	857	1952	3	1	$32,000	$37.34
15341280590000	9424 WASHINGTON AVE	855	1949	2	1	$32,000	$37.43
15343180270000	3731 CLEVELAND AVE	825	1944	2	1	$31,000	$37.58
15343080290000	3648 BLANCHAN AVE	825	1944	2	1	$31,000	$37.58
15343010300000	3505 BLANCHAN AVE	849	1953	2	1	$32,000	$37.69
15343120330000	3614 RAYMOND AVE	816	1946	2	1	$31,000	$37.99
15343120340000	3616 RAYMOND AVE	816	1947	2	1	$31,000	$37.99
15341260470000	9319 MONROE AVE	808	1949	2	1	$31,000	$38.37
15343270270000	3840 HARRISON AVE	780	1950	2	1	$30,000	$38.46
15343270280000	3842 HARRISON AVE	780	1949	2	1	$30,000	$38.46
15341250500000	9421 MONROE AVE	858	1951	3	1	$33,000	$38.46
15343030150000	3528 HARRISON AVE	858	1951	3	1	$33,000	$38.46
15343000400000	3501 KEMMAN AVE	858	1953	2	1	$33,001	$38.46
15341150570000	3222 MAPLE AVE	803	1948	2	1	$31,000	$38.61
15343250070000	3825 BLANCHAN AVE	850	1952	2	1	$33,000	$38.82
15344150030000	3607 FOREST AVE	720	1942	2	1	$28,001	$38.89
15341110640000	3217 GRAND BLVD	768	1951	2	1	$30,000	$39.06
15341280470000	9435 JEFFERSON AVE	792	1948	3	1	$31,000	$39.14
15343310230000	3816 MAPLE AVE	792	1958	3	1	$31,001	$39.14
15344310330000	8912 SOUTHVIEW AVE	840	1951	3	2	$33,000	$39.29
15344160540000	9121 GRANT AVE	840	1949	2	1	$33,001	$39.29
15341260460000	9323 MONROE AVE	808	1949	2	1	$32,000	$39.60
15343290330000	3831 RAYMOND AVE	780	1944	2	1	$31,000	$39.74
15343290340000	3833 RAYMOND AVE	780	1942	2	1	$31,000	$39.74
15341290540000	9305 JEFFERSON AVE	854	1949	3	1	$34,000	$39.81
15343160280000	3748 BLANCHAN AVE	825	1944	2	1	$33,000	$40.00
15341280550000	9437 JEFFERSON AVE	824	1940	2	1	$33,000	$40.05

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15341020590000	3114 HARRISON AVE	747	1945	2	1	$30,000	$40.16
15341040560000	3116 MADISON AVE	821	1953	4	1	$33,000	$40.19
15341090500000	9532 JACKSON AVE	767	1945	3	1	$31,000	$40.42
15341230650000	3326 MAPLE AVE	760	1941	2	1	$31,000	$40.79
15341200580000	3312 GRAND BLVD	732	1947	2	1	$30,000	$40.98
15344230320000	9145 FAIRVIEW AVE	829	1951	3	1	$34,000	$41.01
15343240220000	3800 BLANCHAN AVE	802	1944	2	1	$33,000	$41.15
15341060610000	3110 MAPLE AVE	752	1946	2	1	$31,000	$41.22
15341170700000	9404 HENRIETTA AVE	768	1950	2	1	$32,000	$41.67
15341120570000		780	1950	2	1	$33,000	$42.31
15343240230000		779	1944	2	1	$33,000	$42.36
15341120550000		826	1948	2	2	$35,000	$42.37
15341130640000		706	1940	2	1	$30,000	$42.49
15341220510000		752	1945	3	1	$32,000	$42.55
15341290520000		768	1949	2	1	$33,000	$42.97
15341290530000	**9317 JEFFERSON AVE**	**768**	**1949**	**3**	**1**	**$33,000**	**$42.97**
15341100530000		732	1947	2	1	$32,000	$43.72
15341220630000		728	1951	4	1	$32,000	$43.96
15341090600000		839	1952	2	1	$37,000	$44.10
15341110690000		720	1949	2	1	$32,000	$44.44
15341050470000		696	1940	2	1	$31,000	$44.54

Median of all 71 comparables: $38.46 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31160, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 71 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.

15341030420000	15341030410000	15341030460000	15341030470000	15344020390000
15341090550000	15341130670000	15343200040000	15343030350000	15343270360000
15343120350000	15343000300000	15343250260000	15341110680000	15341280490000
15343270350000	15343280260000	15343230210000	15341140530000	15343170150000
15343100200000	15341030580000	15341280590000	15343180270000	15343080290000
15344190410000	15343110170000	15343010300000	15343120330000	15343120340000
15341260470000	15341250500000	15343270270000	15343030150000	15343270280000
15343000400000	15341150570000	15343110030000	15343250070000	15344150030000
15341110640000	15341280470000	15343310230000	15344310330000	15344160540000
15341260460000	15343290330000	15343290340000	15341290540000	15343160280000
15341280550000	15341020590000	15341040560000	15341090500000	15341230650000
15341200580000	15344230320000	15343240220000	15341060610000	15341170700000
15341120570000	15343240230000	15341120550000	15341130640000	15341220510000
15341290520000	15341100530000	15341220630000	15341090600000	15341110690000
15341050470000				

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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