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	15344180010000
Property address	9147 SHERIDAN AVE
Township	Proviso (31)
Assessor neighborhood	31160
Property class	210 Single-family, historic
Assessment stage	Mailed value for 2026

ASSESSED NOW

$27,001

15.6% of the current assessed value.

COMPARABLES IMPLY

$22,785

Estimated tax effect about $894 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,216

SECTION 1

The argument in one paragraph

The Assessor values 27 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 $23.06 per square foot. This home is assessed at $27.33 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 988 square feet gives $22,785. 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	988 square feet
Land area	3,125 square feet
Year built	1944
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$27,001
Assessed value per square foot	$27.33

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	129
2	Building area within 15% of this home	97
3	Built within 15 years of this home	97
4	Same building type	27
5	Same construction quality grade	27

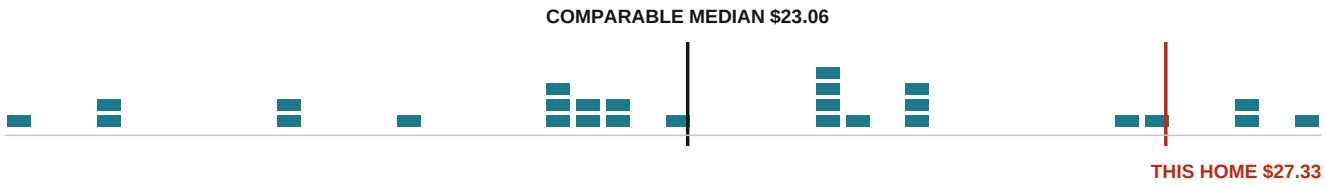
The comparable figure used is the median of all 27 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 27 properties 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	27
Lowest assessed	$16.96 per square foot
25th percentile	$21.99 per square foot
Median	$23.06 per square foot
75th percentile	$25.00 per square foot
Highest assessed	$28.72 per square foot
This home	$27.33 per square foot
Position	assessed above 23 of the 27 comparable properties, the 85th percentile



$16.96 per sq ft — 27 comparable properties by assessed value per square foot, one mark is one property — $28.72 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 27 comparables	$23.06
Building area of this home	988 sq ft
Median multiplied by building area	**$22,785**
Current total assessed value	$27,001
Difference, the reduction requested	**$4,216**

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 $4,216 in assessed value is worth roughly $894 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 27 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
15344310380000	8925 BURLINGTON AVE	1,120	1955	3	1	$19,000	$16.96
15344320340000	3820 FOREST AVE	1,000	1957	2	1	$18,000	$18.00
15344320310000	3814 FOREST AVE	1,000	1957	2	1	$18,000	$18.00
15344290240000	9007 BURLINGTON AVE	921	1958	2	1	$18,000	$19.54
15344290230000	9009 BURLINGTON AVE	921	1955	2	1	$18,000	$19.54
15344290250000	9005 BURLINGTON AVE	922	1958	2	1	$19,000	$20.61
15344050610000	3501 PRAIRIE AVE	1,092	1937	4	1	$24,000	$21.98
15344050620000	3503 PRAIRIE AVE	1,000	1936	2	1	$22,000	$22.00
15341230320000	3316 MAPLE AVE	1,000	1944	2	1	$22,001	$22.00
15344220020000	3705 PRAIRIE AVE	988	1943	2	1	$22,001	$22.27
15344220030000	3707 PRAIRIE AVE	987	1943	2	1	$22,001	$22.29
15344300130000	8940 SOUTHVIEW AVE	981	1943	2	1	$22,001	$22.43
15344300120000	8942 SOUTHVIEW AVE	980	1943	2	1	$22,001	$22.45
15344320280000	3844 FOREST AVE	954	1945	2	1	$22,001	$23.06
15344050250000	3504 FOREST AVE	988	1943	2	1	$24,000	$24.29
15344050060000	3511 PRAIRIE AVE	988	1943	2	1	$24,000	$24.29
15344050070000	3513 PRAIRIE AVE	988	1943	2	1	$24,000	$24.29
15344130340000	3626 PRAIRIE AVE	988	1942	2	1	$24,001	$24.29
15344190230000	9042 FAIRVIEW AVE	975	1948	2	1	$24,001	$24.62
15344330410000	3824 GROVE AVE	1,000	1944	2	1	$25,000	$25.00
15344160260000	9136 SHERIDAN AVE	1,000	1944	2	1	$25,001	$25.00
15344320290000	3846 FOREST AVE	954	1943	2	1	$24,001	$25.16
15344160250000	9138 SHERIDAN AVE	1,000	1944	2	1	$27,001	$27.00
15344130330000	3624 PRAIRIE AVE	988	1942	2	1	$27,001	$27.33
15344180010000	**9147 SHERIDAN AVE**	**988**	**1944**	**2**	**1**	**$27,001**	**$27.33**
15341230310000	3314 MAPLE AVE	1,000	1944	2	1	$28,001	$28.00
15344230110000	3800 ELM AVE	1,000	1942	2	1	$28,001	$28.00
15344190220000	9044 FAIRVIEW AVE	975	1947	2	1	$28,001	$28.72

Median of all 27 comparables: $23.06 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 27 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.

15344310380000	15344320340000	15344320310000	15344290240000	15344290230000
15344290250000	15344050610000	15344050620000	15341230320000	15344220020000
15344220030000	15344300130000	15344300120000	15344320280000	15344050250000
15344050060000	15344050070000	15344130340000	15344190230000	15344330410000
15344160260000	15344320290000	15344160250000	15344130330000	15341230310000
15344230110000	15344190220000			

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.