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	31032100010000
Property address	4236 186TH PL
Township	Rich (32)
Assessor neighborhood	32010
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$27,000

21.8% of the current assessed value.

COMPARABLES IMPLY

$21,128

Estimated tax effect about $1,245 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,872

SECTION 1

The argument in one paragraph

The Assessor values 59 other properties in assessor neighborhood 32010 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 $18.80 per square foot. This home is assessed at $24.02 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,124 square feet gives $21,128. 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	1,124 square feet
Land area	7,200 square feet
Year built	1992
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$27,000
Assessed value per square foot	$24.02

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	299
2	Building area within 15% of this home	200
3	Built within 15 years of this home	59
4	Same building type	59
5	Same construction quality grade	59

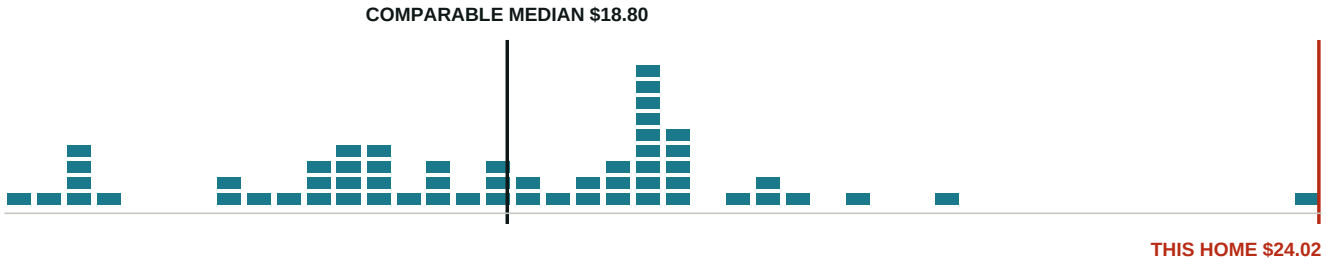
The comparable figure used is the median of all 59 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 59 properties 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	59
Lowest assessed	$15.57 per square foot
25th percentile	$17.74 per square foot
Median	$18.80 per square foot
75th percentile	$19.69 per square foot
Highest assessed	$23.98 per square foot
This home	$24.02 per square foot
Position	assessed above 59 of the 59 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 59 comparables	$18.80
Building area of this home	1,124 sq ft
Median multiplied by building area	**$21,128**
Current total assessed value	$27,000
Difference, the reduction requested	**$5,872**

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 $5,872 in assessed value is worth roughly $1,245 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 59 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
31032060200000	18710 CHESTNUT AVE	1,156	1979	3	1	$18,000	$15.57
31034200060000	18831 OAKWOOD AVE	1,264	1983	3	1	$20,000	$15.82
31034180160000	18825 CYPRESS AVE	1,252	1977	3	1	$20,000	$15.97
31032080130000	18654 OAKWOOD AVE	1,244	1978	3	2	$20,000	$16.08
31034100420000	4021 189TH ST	1,242	1978	3	1	$20,000	$16.10
31034200070000	18837 OAKWOOD AVE	1,240	1984	3	1	$20,000	$16.13
31032040250000	4212 186TH PL	1,232	1987	3	1	$20,000	$16.23
31032060030000	18711 KEELER AVE	1,241	1986	3	1	$21,001	$16.92
31032080080000	18643 CYPRESS AVE	1,116	1978	3	1	$19,000	$17.03
31034180050000	18824 OAKWOOD AVE	1,159	1978	3	2	$20,000	$17.26
31032060140000	18636 CHESTNUT AVE	1,232	1985	3	2	$21,500	$17.45
31034180170000	18819 CYPRESS AVE	1,253	1978	3	2	$22,000	$17.56
31032050150000	18637 WILLOW AVE	1,081	1986	3	1	$19,000	$17.58
31032060180000	18660 CHESTNUT AVE	1,078	1986	3	1	$19,001	$17.63
31032060080000	18643 KEELER AVE	1,074	1984	3	1	$19,000	$17.69
31034190150000	18717 OAKWOOD AVE	1,012	1983	2	1	$18,001	$17.79
31032070160000	18710 CYPRESS AVE	1,123	1979	3	1	$20,000	$17.81
31032060160000	18648 CHESTNUT AVE	1,065	1985	3	1	$19,000	$17.84
31033110050000	18915 CICERO AVE	1,113	1977	3	1	$20,000	$17.97
31033110090000	18947 CICERO AVE	1,057	1978	3	1	$19,000	$17.98
31033040180000	18801 CICERO AVE	1,110	1977	3	1	$20,000	$18.02
31032040140000	4112 186TH PL	1,108	1978	3	1	$20,000	$18.05
31034200040000	18819 OAKWOOD AVE	1,099	1986	3	1	$20,000	$18.20
31032040080000	4028 186TH PL	1,038	1985	3	1	$19,000	$18.30
31032040040000	18633 OAKWOOD AVE	1,090	1980	3	2	$20,001	$18.35
31034150230000	4213 187TH PL	1,089	1986	3	1	$20,000	$18.37
31034150260000	4229 187TH PL	1,135	1986	3	2	$21,000	$18.50
31034220040000	18710 WILLOW AVE	1,070	1986	3	2	$20,000	$18.69
31034150190000	4143 187TH PL	1,064	1987	3	1	$20,000	$18.80
31032050190000	18661 WILLOW AVE	1,064	1986	3	1	$20,000	$18.80
31032050030000	18636 KEELER AVE	1,060	1986	2	1	$20,000	$18.87
31034150210000	4201 187TH PL	1,001	1986	3	1	$19,000	$18.98
31034220010000	4236 187TH PL	1,153	1992	3	1	$22,000	$19.08
31032090010000	18624 WILLOW AVE	1,089	1986	3	2	$21,000	$19.28
31032090070000	18660 WILLOW AVE	1,034	1986	3	1	$20,000	$19.34
31034220030000	18716 WILLOW AVE	1,025	1986	3	2	$20,000	$19.51
31032050140000	18631 WILLOW AVE	1,124	1992	3	1	$22,000	$19.57
31032050170000	18649 WILLOW AVE	1,124	1992	3	1	$22,000	$19.57
31032090030000	18636 WILLOW AVE	1,071	1987	3	2	$21,000	$19.61
31034230020000	18711 WILLOW AVE	1,071	1986	3	2	$21,000	$19.61

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31034130210000	4321 187TH PL	1,275	2000	3	2	$25,000	$19.61
31032040200000	4136 186TH PL	1,016	1986	3	1	$20,000	$19.69
31032040120000	4100 186TH PL	1,016	1986	3	1	$20,000	$19.69
31032040220000	4148 186TH PL	1,016	1986	3	1	$20,000	$19.69
31032040130000	4106 186TH PL	1,016	1986	3	1	$20,000	$19.69
31032040190000	4130 186TH PL	1,016	1986	3	1	$20,000	$19.69
31032060100000	18631 KEELER AVE	1,065	1987	3	2	$21,000	$19.72
31032150040000	18650 MAPLE AVE	1,107	1999	3	2	$22,000	$19.87
31032060070000	18649 KEELER AVE	1,001	1986	3	1	$20,000	$19.98
31032050050000	18648 KEELER AVE	1,001	1988	3	1	$20,000	$19.98
31032050060000	18654 KEELER AVE	1,001	1986	3	1	$20,000	$19.98
31032060060000	18655 KEELER AVE	1,001	1986	3	1	$20,000	$19.98
31034150250000	4223 187TH PL	1,131	1992	3	2	$23,000	$20.34
31032090040000	18642 WILLOW AVE	1,124	1992	3	2	$23,000	$20.46
31032050130000	18625 WILLOW AVE	1,124	1992	3	2	$23,000	$20.46
31032040020000	18649 OAKWOOD AVE	1,016	1986	3	2	$21,001	$20.67
31034190140000	18711 OAKWOOD AVE	1,090	1984	3	1	$23,001	$21.10
31034220050000	18700 WILLOW AVE	1,061	1992	3	2	$23,000	$21.68
31032050040000	18642 KEELER AVE	1,001	1988	3	2	$24,000	$23.98
31032100010000	**4236 186TH PL**	**1,124**	**1992**	**3**	**2**	**$27,000**	**$24.02**

Median of all 59 comparables: $18.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 59 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.

31032060200000	31034200060000	31034180160000	31032080130000	31034100420000
31034200070000	31032040250000	31032060030000	31032080080000	31034180050000
31032060140000	31034180170000	31032050150000	31032060180000	31032060080000
31034190150000	31032070160000	31032060160000	31033110050000	31033110090000
31033040180000	31032040140000	31034200040000	31032040080000	31032040040000
31034150230000	31034150260000	31034220040000	31034150190000	31032050190000
31032050030000	31034150210000	31034220010000	31032090010000	31032090070000
31034220030000	31032050140000	31032050170000	31032090030000	31034230020000
31034130210000	31032040200000	31032040120000	31032040220000	31032040130000
31032040190000	31032060100000	31032150040000	31032060070000	31032050050000
31032050060000	31032060060000	31034150250000	31032090040000	31032050130000
31032040020000	31034190140000	31034220050000	31032050040000	

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.