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	31034040140000
Property address	18931 CEDAR AVE
Township	Rich (32)
Assessor neighborhood	32010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$24,000	**$17,029**	**$6,971**

29.0% of the current assessed value.
Estimated tax effect about $1,479 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 343 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 $16.42 per square foot. This home is assessed at $23.14 per square foot, which is 41% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,037 square feet gives $17,029. 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	1,037 square feet
Land area	8,011 square feet
Year built	1971
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	2
Half bathrooms	None recorded

Total assessed value	$24,000
Assessed value per square foot	$23.14

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	732
2	Building area within 15% of this home	345
3	Built within 15 years of this home	344
4	Same building type	343
5	Same construction quality grade	343

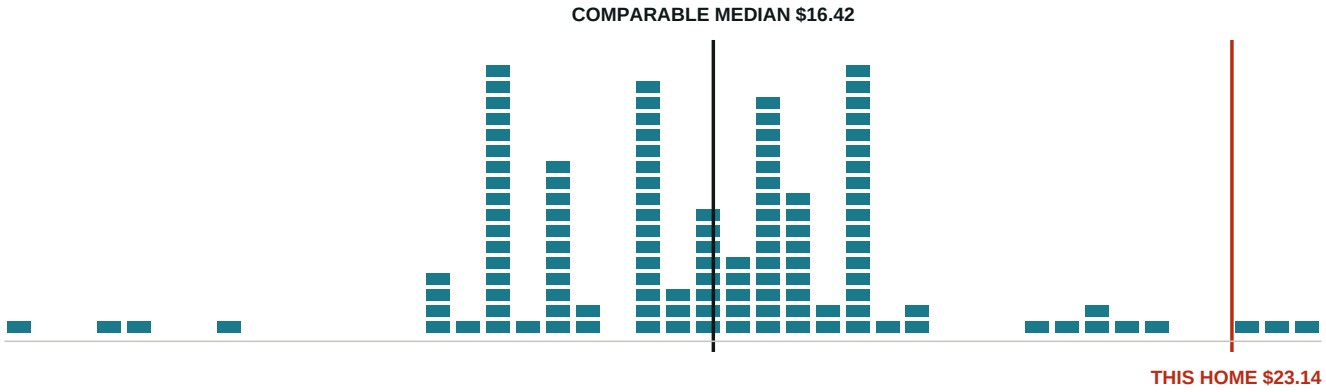
The comparable figure used is the median of all 343 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 343 properties 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	343
Lowest assessed	$7.23 per square foot
25th percentile	$14.55 per square foot
Median	$16.42 per square foot
75th percentile	$17.36 per square foot
Highest assessed	$24.31 per square foot
This home	$23.14 per square foot
Position	assessed above 340 of the 343 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 343 comparables	$16.42
Building area of this home	1,037 sq ft
Median multiplied by building area	**$17,029**
Current total assessed value	$24,000
Difference, the reduction requested	**$6,971**

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 $6,971 in assessed value is worth roughly $1,479 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

343 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 343 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
31034100210000		1,037	1971	3	1	$17,000	$16.39
31034100340000		1,037	1971	3	1	$17,000	$16.39
31034150090000		1,037	1973	3	1	$18,000	$17.36
31034030150000		1,037	1971	3	2	$18,000	$17.36
31034130040000		1,037	1971	3	2	$18,000	$17.36
31034040100000		1,037	1971	3	2	$18,000	$17.36
31034060130000		1,037	1971	3	2	$18,000	$17.36
31034140070000		1,037	1971	3	1	$18,000	$17.36
31034040040000		1,037	1971	3	2	$18,000	$17.36
31034140090000		1,037	1972	3	2	$18,000	$17.36
31034030170000		1,037	1970	3	2	$18,000	$17.36
31034120060000		1,037	1971	3	1	$18,000	$17.36
31034070090000		1,037	1971	3	2	$18,000	$17.36
31034010110000		1,037	1971	3	2	$18,000	$17.36
31034020150000		1,037	1971	3	2	$18,000	$17.36
31034060030000		1,037	1970	3	2	$18,000	$17.36
31034070020000		1,037	1971	3	2	$18,000	$17.36
31034150110000		1,037	1974	3	2	$18,000	$17.36
31034050050000		1,037	1972	3	2	$18,000	$17.36
31034100290000		1,037	1971	3	2	$18,000	$17.36
31034100300000		1,037	1971	3	2	$18,000	$17.36
31034030120000		1,037	1971	3	1	$18,001	$17.36
31034050100000		1,037	1972	3	1	$18,001	$17.36
31034020060000		1,037	1970	3	2	$18,001	$17.36
31034030040000		1,037	1971	3	2	$18,001	$17.36
31034120140000		1,037	1971	3	2	$19,000	$18.32
31034140020000		1,037	1975	3	2	$19,000	$18.32
31034050080000		1,037	1972	3	2	$19,000	$18.32
31034050070000		1,037	1972	3	2	$19,000	$18.32
31034140140000		1,037	1973	3	2	$19,000	$18.32
31034150100000		1,037	1973	3	2	$19,000	$18.32
31034160070000		1,037	1976	3	2	$19,000	$18.32
31034050450000		1,037	1973	3	2	$19,000	$18.32
31034100170000		1,037	1971	3	2	$19,000	$18.32
31034160050000		1,037	1974	3	2	$19,000	$18.32
31034080090000		1,037	1971	3	2	$19,000	$18.32
31034120100000		1,037	1972	3	2	$19,000	$18.32
31034140160000		1,037	1974	3	2	$19,000	$18.32
31034120130000		1,037	1971	3	2	$19,000	$18.32
31034150120000		1,037	1974	3	2	$19,000	$18.32

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31034160190000		1,037	1975	3	2	$19,000	$18.32
31034120030000		1,037	1971	3	2	$19,000	$18.32
31034150130000		1,037	1976	3	2	$19,000	$18.32
31034160080000		1,037	1975	3	2	$19,000	$18.32
31034050090000		1,037	1972	3	2	$19,000	$18.32
31034130060000		1,037	1972	3	2	$19,000	$18.32
31034140200000		1,037	1971	3	2	$19,000	$18.32
31034020010000		1,037	1973	3	2	$19,000	$18.32
31034050520000		1,037	1973	3	2	$19,000	$18.32
31034140040000		1,037	1972	3	2	$19,000	$18.32
31034170120000		1,037	1974	3	2	$19,000	$18.32
31034100260000		1,037	1973	3	2	$19,000	$18.32
31034170130000		1,037	1975	3	2	$19,000	$18.32
31034050500000		1,037	1973	3	2	$19,000	$18.32
31034090050000		1,037	1971	3	2	$19,000	$18.32
31034140180000		1,037	1972	3	2	$19,000	$18.32
31034090110000		1,037	1971	3	2	$19,000	$18.32
31034100230000		1,037	1971	3	2	$19,000	$18.32
31034050480000		1,037	1975	3	2	$19,000	$18.32
31034150070000		1,037	1974	3	2	$19,000	$18.32
31034040140000	**18931 CEDAR AVE**	**1,037**	**1971**	**3**	**2**	**$24,000**	**$23.14**

Median of all 343 comparables: $16.42 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 343 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.

31033140390000	31034060160000	31033140380000	31034060090000	31031020180000
31031040100000	31033060020000	31033170080000	31033020010000	31033050070000
31031050070000	31031030150000	31033140240000	31033150200000	31033140010000
31033160210000	31033160220000	31033170020000	31033060030000	31033040120000
31031080080000	31031120010000	31033020060000	31033080010000	31031020110000
31031060040000	31031070130000	31031040160000	31031030230000	31031070120000
31031090160000	31031120070000	31031030240000	31031030260000	31031030130000
31033040080000	31033150060000	31031030210000	31033040020000	31033050080000
31031030090000	31031030320000	31031060190000	31031080210000	31031090020000
31033130160000	31031030110000	31031070040000	31031080050000	31033060190000
31033100130000	31033150130000	31031070090000	31031070160000	31031070170000
31031110090000	31033090040000	31031030330000	31033170030000	31033050090000
31033150180000	31031070080000	31031040060000	31033150140000	31033110300000
31033140200000	31033150290000	31033120320000	31033160060000	31033060130000
31033070160000	31031070190000	31031080020000	31031020150000	31031070200000
31031120020000	31033040110000	31033040070000	31033060120000	31033100020000
31033100140000	31031090220000	31033070020000	31033080070000	31031050110000
31031040150000	31031140040000	31033040170000	31031120030000	31033060090000
31031080100000	31031080030000	31031080140000	31031070070000	31031110050000
31033050150000	31033080050000	31031040140000	31031030290000	31033040090000
31033120280000	31034070080000	31034100310000	31034070040000	31033080030000
31033040160000	31033140180000	31032080070000	31032080030000	31032080020000
31034100160000	31034100350000	31034160040000	31034110030000	31034020140000
31034170110000	31034100090000	31034040210000	31034130030000	31034130070000
31034150140000	31034090130000	31034150040000	31034160200000	31034040160000
31034140150000	31034120050000	31034040070000	31034040020000	31034120020000
31034160060000	31034120040000	31034140130000	31034050460000	31034170140000
31034050060000	31034130080000	31034100220000	31034060060000	31034090100000
31034090070000	31034140170000	31034150080000	31034030200000	31034120090000
31034030050000	31034080020000	31033090100000	31033120080000	31033120010000
31033130200000	31032070050000	31034110060000	31032040100000	31032070060000
31032060040000	31033090110000	31032060020000	31032060050000	31034020030000
31032080160000	31034190210000	31034190270000	31034190190000	31034100210000
31034100340000	31034120390000	31034110020000	31034180010000	31034010050000
31034010060000	31034100060000	31034160130000	31034120510000	31034040220000
31034100130000	31034120170000	31034140210000	31034010190000	31034120340000
31034170080000	31034100180000	31033120060000	31034050490000	31034180200000
31034190230000	31032080040000	31034190220000	31032080140000	31032070130000
31032070020000	31032080170000	31032060120000	31032080110000	31032070080000
31032070110000	31034060100000	31034150180000	31032070040000	31034190160000
31033080080000	31031110030000	31033100160000	31032070070000	31031030070000
31034160030000	31034200020000	31034190120000	31034120210000	31034140120000
31034170040000	31034200050000	31034170010000	31034200100000	31034060050000
31034120310000	31034120520000	31034160120000	31034020120000	31034010160000
31034020170000	31034090090000	31034080010000	31034120410000	31034160110000

31034190010000	31034200080000	31034090010000	31034200030000	31034120080000
31034120300000	31034050140000	31034010100000	31034100280000	31034180020000
31034010180000	31034200090000	31034160150000	31034020080000	31034120180000
31034150090000	31034030150000	31034130040000	31034040100000	31034060130000
31034140070000	31034040040000	31034140090000	31034030170000	31034120060000
31034070090000	31034010110000	31034020150000	31034060030000	31034070020000
31034150110000	31034050050000	31034100290000	31034100300000	31034030120000
31034050100000	31034020060000	31034030040000	31033130080000	31032050070000
31034100440000	31032070170000	31032080050000	31032060210000	31034190240000
31034010130000	31034170060000	31034170050000	31034190020000	31034060140000
31034050410000	31033100250000	31034120110000	31034120140000	31034140020000
31034050080000	31034050070000	31034140140000	31034150100000	31034160070000
31034050450000	31034100170000	31034160050000	31034080090000	31034120100000
31034140160000	31034120130000	31034150120000	31034160190000	31034120030000
31034150130000	31034160080000	31034050090000	31034130060000	31034140200000
31034020010000	31034050520000	31034140040000	31034170120000	31034100260000
31034170130000	31034050500000	31034090050000	31034140180000	31034090110000
31034100230000	31034050480000	31034150070000	31034050120000	31034100080000
31034160160000	31034030110000	31034080070000	31034080060000	31034180120000
31034160020000	31034150240000	31034170030000	31031040130000	31034070060000
31034010080000	31034010020000	31034160170000	31034100140000	31031050030000
31034090020000	31034040060000	31034040200000	31032060090000	31034140220000
31034080130000	31034130010000	31034190170000	31034070130000	31032070150000
31034050440000	31034150170000	31033110030000		

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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