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	31272020010000
Property address	4205 CHARLESTON RD
Township	Rich (32)
Assessor neighborhood	32150
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$27,001	**$22,718**	**$4,283**

15.9% of the current assessed value.
Estimated tax effect about $908 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 158 other properties in assessor neighborhood 32150 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 $16.73 per square foot. This home is assessed at $19.88 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,358 square feet gives $22,718. 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	1,358 square feet
Land area	18,487 square feet
Year built	1990
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$27,001
Assessed value per square foot	$19.88

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	355
2	Building area within 15% of this home	202
3	Built within 15 years of this home	158
4	Same building type	158
5	Same construction quality grade	158

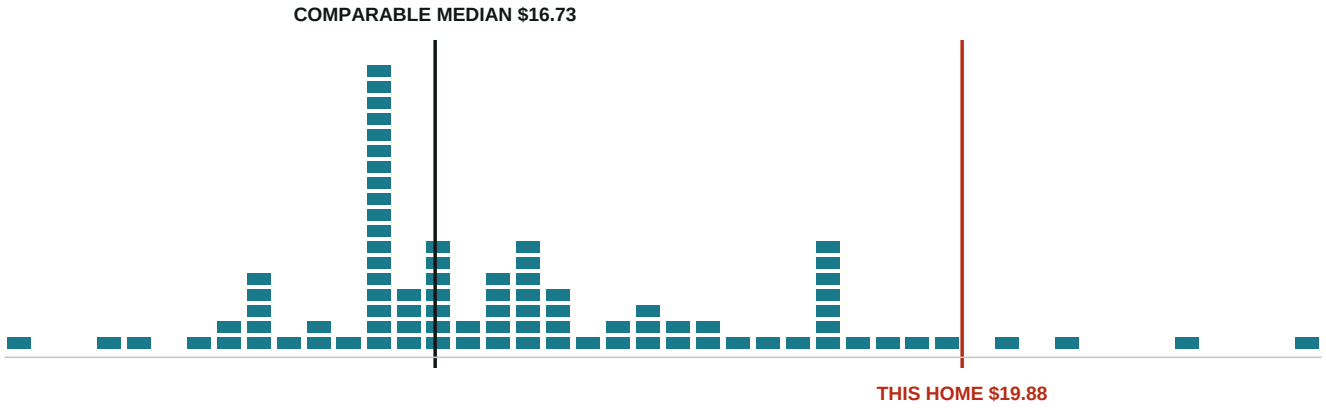
The comparable figure used is the median of all 158 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 158 properties 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	158
Lowest assessed	$14.15 per square foot
25th percentile	$16.39 per square foot
Median	$16.73 per square foot
75th percentile	$17.79 per square foot
Highest assessed	$22.03 per square foot
This home	$19.88 per square foot
Position	assessed above 153 of the 158 comparable properties, the 97th percentile



$14.15 per sq ft — 158 comparable properties by assessed value per square foot, one mark is 2 properties — $22.03 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 158 comparables	$16.73
Building area of this home	1,358 sq ft
Median multiplied by building area	**$22,718**
Current total assessed value	$27,001
Difference, the reduction requested	**$4,283**

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 $4,283 in assessed value is worth roughly $908 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

158 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 158 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
31221090040000	842 CAMPUS AVE	1,376	1978	3	1	$21,000	$15.26
31221110040000	934 COLLEGE AVE	1,403	1978	3	1	$22,000	$15.68
31221110060000	922 COLLEGE AVE	1,403	1978	3	1	$22,000	$15.68
31221110270000	4536 LINDENWOOD DR	1,403	1977	3	1	$22,000	$15.68
31221110240000	927 SCHOOL AVE	1,403	1978	3	1	$22,000	$15.68
31221100350000	847 CAMPUS AVE	1,403	1978	3	1	$22,000	$15.68
31154060140000	4206 206TH PL	1,403	1975	3	1	$22,001	$15.68
31221100110000	856 SCHOOL AVE	1,403	1978	3	1	$22,001	$15.68
31221090310000	741 ACADEMY AVE	1,396	1980	3	1	$22,000	$15.76
31221090200000	706 SCHOOL AVE	1,396	1980	3	1	$22,001	$15.76
31221100030000	942 SCHOOL AVE	1,393	1978	3	1	$22,001	$15.79
31221090410000	849 ACADEMY AVE	1,378	1981	3	1	$22,000	$15.97
31221090390000	835 ACADEMY AVE	1,378	1979	3	1	$22,000	$15.97
31221090360000	815 ACADEMY AVE	1,378	1981	3	1	$22,000	$15.97
31154060200000	4206 W 207TH ST	1,344	1976	3	2	$22,000	$16.37
31222100150000	712 KOSTNER AVE	1,344	1977	3	1	$22,001	$16.37
31221110130000	842 COLLEGE AVE	1,403	1978	3	1	$23,000	$16.39
31221140010000	4421 LINDENWOOD DR HSE	1,403	1978	3	1	$23,000	$16.39
31221120080000	902 UNIVERSITY AVE	1,403	1975	3	1	$23,000	$16.39
31221120120000	840 UNIVERSITY AVE	1,403	1978	3	1	$23,000	$16.39
31221100080000	910 SCHOOL AVE	1,403	1978	3	2	$23,000	$16.39
31221120230000	927 COLLEGE AVE	1,403	1978	3	1	$23,000	$16.39
31221010150000	710 ACADEMY AVE	1,397	1985	3	1	$23,001	$16.46
31221010110000		1,396	1981	3	1	$23,001	$16.48
31221090260000		1,394	1979	3	1	$23,000	$16.50
31221030140000		1,390	1982	3	1	$23,000	$16.55
31222100180000		1,329	1977	3	1	$22,000	$16.55
31222110170000		1,387	1978	3	2	$23,000	$16.58
31221090020000		1,378	1979	3	1	$23,000	$16.69
31221090150000		1,378	1979	3	1	$23,000	$16.69
31221090180000		1,378	1979	3	1	$23,000	$16.69
31221090330000		1,378	1979	3	1	$23,000	$16.69
31221090130000		1,378	1979	3	1	$23,000	$16.69
31221140080000		1,318	1979	3	1	$22,000	$16.69
31221090110000		1,376	1979	3	1	$23,000	$16.72
31222090170000		1,316	1976	3	2	$22,000	$16.72
31222090160000		1,316	1976	3	2	$22,001	$16.72
31221090060000		1,374	1979	3	1	$23,000	$16.74
31222080310000		1,372	1987	3	1	$23,000	$16.76
31222090150000		1,352	1976	3	2	$23,001	$17.01

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31221140150000		1,399	1982	3	2	$24,000	$17.16
31221130160000		1,398	1982	3	2	$24,000	$17.17
31222080330000		1,335	1987	3	1	$23,000	$17.23
31222110120000		1,324	1976	3	2	$23,000	$17.37
31221090090000		1,376	1979	3	1	$24,000	$17.44
31221140060000		1,318	1979	3	1	$23,000	$17.45
31222100170000		1,349	1980	4	2	$24,000	$17.79
31222110250000		1,340	1975	4	2	$24,000	$17.91
31272050070000		1,329	1990	3	2	$24,000	$18.06
31272020190000		1,358	1990	3	2	$25,000	$18.41
31272010030000		1,358	1990	3	1	$25,001	$18.41
31272050030000		1,360	1989	3	2	$26,000	$19.12
31272010050000		1,358	1990	3	2	$26,000	$19.15
31272010020000		1,358	1990	3	1	$26,000	$19.15
31272010040000		1,358	1990	3	2	$26,000	$19.15
31272010060000		1,358	1990	3	1	$26,000	$19.15
31272020170000		1,358	1990	3	2	$26,000	$19.15
31222100190000		1,374	1976	3	1	$27,000	$19.65
31272010070000		1,358	1990	3	1	$27,000	$19.88
31272020010000	**4205 CHARLESTON RD**	**1,358**	**1990**	**3**	**1**	**$27,001**	**$19.88**
31154060150000		1,344	1976	3	1	$27,001	$20.09

Median of all 158 comparables: $16.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 158 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.

31272030090000	31272030040000	31272030190000	31272030110000	31221090040000
31221010120000	31222050180000	31222050010000	31221050160000	31222090250000
31221110040000	31221110060000	31221110270000	31221110240000	31221100350000
31154060140000	31221100110000	31221090310000	31221090200000	31221100030000
31221090410000	31221090390000	31221090360000	31222110090000	31222090240000
31222090190000	31154060200000	31222100150000	31221110130000	31221140010000
31221120080000	31221120120000	31221100080000	31221120230000	31221110160000
31221130040000	31221120140000	31221110110000	31221120250000	31221100190000
31221130020000	31221100260000	31221130080000	31221100050000	31221100390000
31221110220000	31221120180000	31221120200000	31221120060000	31221120160000
31221140030000	31221130120000	31221120020000	31221130150000	31221120040000
31221130100000	31222130110000	31222050160000	31222120330000	31221010150000
31221010110000	31221090260000	31272030210000	31272040080000	31221030140000
31222100180000	31222110170000	31222090140000	31221090280000	31272050040000
31221090020000	31221090150000	31221090180000	31221090330000	31221090130000
31221140080000	31221090110000	31222090170000	31222090160000	31221090060000
31221100330000	31222080310000	31222090200000	31272030540000	31272050190000
31222090150000	31222090120000	31222090270000	31221100140000	31221100170000
31221050140000	31221110200000	31221140150000	31221130160000	31222120180000
31222080330000	31222040020000	31272050140000	31272040190000	31272040240000
31272040130000	31272040040000	31272040060000	31272040150000	31272030140000
31272040260000	31272030240000	31222110120000	31222090130000	31221090090000
31221140060000	31272040170000	31272020200000	31272020030000	31272020180000
31221100220000	31222100200000	31272050090000	31222100170000	31222040250000
31222110250000	31222080350000	31272050070000	31272030010000	31272040020000
31272040290000	31222100140000	31222040420000	31222050190000	31221110090000
31272020190000	31272010030000	31222050200000	31222090300000	31222120350000
31222090290000	31272020050000	31272020020000	31221100280000	31221050110000
31272050030000	31222130260000	31272010050000	31272010020000	31272010040000
31272010060000	31272020170000	31221050170000	31272020060000	31221010180000
31222080300000	31222100190000	31272010070000	31154060150000	31221010170000
31221100310000	31222100120000	31222090110000		

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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