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	31274060040000
Property address	22114 KOSTNER AVE
Township	Rich (32)
Assessor neighborhood	32190
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$15,000

31.5% of the current assessed value.

COMPARABLES IMPLY

$10,275

Estimated tax effect about $1,002 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,725

SECTION 1

The argument in one paragraph

The Assessor values 359 other properties in assessor neighborhood 32190 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 $11.89 per square foot. This home is assessed at $17.36 per square foot, which is 46% above that median. Applying the median the Assessor already uses for those neighbors to this home's 864 square feet gives $10,275. 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	864 square feet
Land area	6,200 square feet
Year built	1968
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$15,000
Assessed value per square foot	$17.36

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	402
2	Building area within 15% of this home	365
3	Built within 15 years of this home	364
4	Same building type	361
5	Same construction quality grade	359

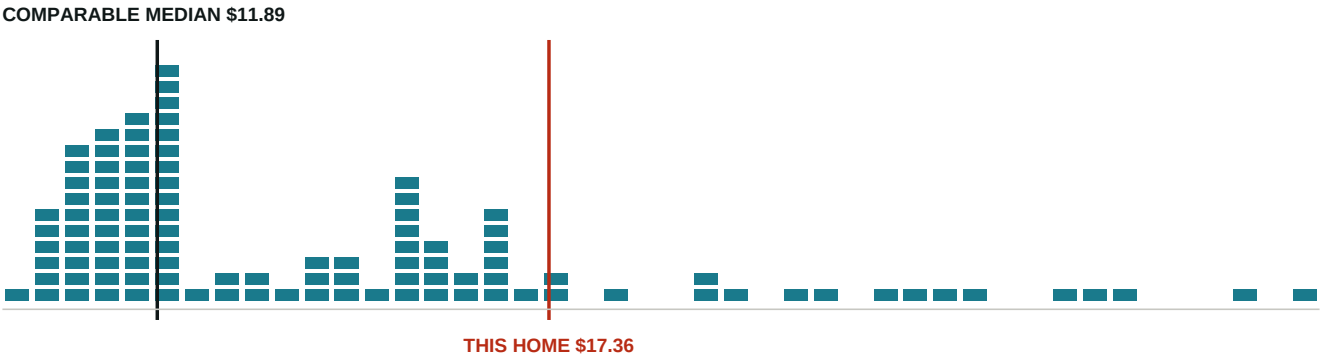
The comparable figure used is the median of all 359 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 359 properties 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	359
Lowest assessed	$9.73 per square foot
25th percentile	$11.34 per square foot
Median	$11.89 per square foot
75th percentile	$15.48 per square foot
Highest assessed	$28.12 per square foot
This home	$17.36 per square foot
Position	assessed above 331 of the 359 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 359 comparables	$11.89
Building area of this home	864 sq ft
Median multiplied by building area	**$10,275**
Current total assessed value	$15,000
Difference, the reduction requested	**$4,725**

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 $4,725 in assessed value is worth roughly $1,002 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

359 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 359 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
31274110070000	4307 GREENBRIER LN	864	1969	3	1	$9,000	$10.42
31273070110000		900	1971	2	1	$10,000	$11.11
31274030230000		900	1967	3	1	$10,000	$11.11
31274030270000		900	1967	3	1	$10,000	$11.11
31274110040000		900	1971	2	1	$10,000	$11.11
31274030140000		900	1967	3	1	$10,000	$11.11
31274030160000		900	1967	3	1	$10,000	$11.11
31274030310000		900	1968	3	1	$10,000	$11.11
31273090160000		900	1971	2	1	$10,000	$11.11
31273090210000		900	1971	2	1	$10,000	$11.11
31274030100000		900	1967	3	1	$10,000	$11.11
31274030020000		900	1967	2	1	$10,000	$11.11
31273100060000		900	1971	2	1	$10,000	$11.11
31274030260000		900	1967	3	1	$10,000	$11.11
31274100230000		878	1969	3	1	$10,000	$11.39
31274090260000		878	1969	3	1	$10,000	$11.39
31274090360000		878	1969	3	1	$10,000	$11.39
31274090300000		878	1969	3	1	$10,000	$11.39
31274100380000		878	1969	3	1	$10,000	$11.39
31274090320000		878	1969	3	1	$10,000	$11.39
31274100360000		878	1969	3	1	$10,000	$11.39
31274100150000		878	1969	3	1	$10,000	$11.39
31274100040000		878	1969	3	1	$10,000	$11.39
31274090270000		878	1969	3	1	$10,000	$11.39
31274100200000		878	1969	3	1	$10,000	$11.39
31274090230000		878	1969	3	1	$10,000	$11.39
31274100370000		878	1969	3	1	$10,000	$11.39
31273020090000		875	1972	2	1	$10,000	$11.43
31273020060000		875	1972	2	1	$10,000	$11.43
31274110100000		864	1969	3	1	$10,000	$11.57
31274080140000		864	1969	2	1	$10,000	$11.57
31274100050000		864	1968	3	1	$10,000	$11.57
31274070030000		864	1968	3	1	$10,000	$11.57
31274100080000		864	1968	3	1	$10,000	$11.57
31274080310000		864	1970	4	1	$10,000	$11.57
31274090100000		864	1968	3	1	$10,000	$11.57
31274090160000		864	1968	3	1	$10,000	$11.57
31274090290000		864	1968	3	1	$10,000	$11.57
31274100100000		864	1968	3	1	$10,000	$11.57
31274090180000		864	1968	3	1	$10,000	$11.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31274080160000		864	1969	2	1	$10,000	$11.57
31274080080000		864	1969	3	1	$10,000	$11.57
31274100450000		864	1968	3	1	$10,000	$11.57
31274080170000		864	1969	3	1	$10,000	$11.57
31274110150000		864	1969	3	1	$10,000	$11.57
31274080030000		864	1969	3	1	$10,001	$11.58
31274100410000		864	1968	3	1	$10,001	$11.58
31273020120000		850	1972	2	1	$10,000	$11.76
31274110120000		864	1969	3	1	$10,270	$11.89
31274090250000		878	1969	3	1	$11,000	$12.53
31274060050000		864	1968	3	1	$11,000	$12.73
31274080210000		864	1968	3	1	$11,000	$12.73
31274090220000		864	1969	3	1	$11,001	$12.73
31273040050000		879	1972	2	1	$11,276	$12.83
31274100340000		878	1969	3	1	$12,000	$13.67
31274080400000		864	1968	4	2	$13,000	$15.05
31274080010000		864	1970	3	1	$13,000	$15.05
31274080100000		864	1969	3	1	$13,000	$15.05
31274040270000		879	1967	3	1	$14,000	$15.93
31274100130000		864	1969	3	1	$15,000	$17.36
31274060040000	**22114 KOSTNER AVE**	**864**	**1968**	**3**	**1**	**$15,000**	**$17.36**

Median of all 359 comparables: $11.89 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32190, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 359 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.

31273070350000	31273070340000	31274110070000	31273100110000	31273170030000
31273180190000	31273070260000	31273170070000	31273170200000	31273090200000
31273100020000	31273180210000	31273180230000	31273160150000	31273160020000
31273080140000	31273100080000	31273100040000	31273070050000	31273100070000
31273180130000	31273180170000	31273180050000	31273050040000	31273060090000
31274040040000	31273020050000	31273080280000	31273060010000	31273060040000
31273070280000	31273020100000	31273170050000	31273080240000	31273180090000
31273020130000	31273060060000	31274080280000	31273040030000	31273060100000
31273060030000	31273060110000	31273060020000	31273090180000	31274060140000
31274040130000	31274070070000	31274050040000	31274040190000	31274050100000
31274060150000	31274040120000	31274040110000	31273010050000	31274040150000
31274050170000	31274070090000	31274050140000	31274050010000	31274040070000
31274100290000	31274100180000	31273070110000	31274030230000	31274030270000
31274110040000	31274030140000	31274030160000	31274030310000	31273090160000
31273090210000	31274030100000	31274030020000	31273100060000	31274030260000
31273180040000	31274030340000	31274030290000	31274100250000	31273080180000
31274030040000	31274030190000	31274030090000	31274030110000	31274110030000
31273080230000	31274030060000	31274060120000	31273050090000	31273070090000
31274100230000	31274090260000	31274090360000	31274090300000	31274100380000
31274090320000	31274100360000	31274100150000	31274100040000	31274090270000
31274100200000	31274090230000	31274100370000	31273020090000	31273020060000
31273020010000	31274110100000	31274080140000	31274100050000	31274070030000
31274100080000	31274080310000	31274090100000	31274090160000	31274090290000
31274100100000	31274090180000	31274080160000	31274080080000	31274100450000
31274080170000	31274110150000	31274080030000	31274100410000	31273090110000
31273180100000	31273040080000	31273160250000	31273130100000	31273070160000
31273140040000	31273090230000	31273170100000	31273070120000	31273160110000
31273150070000	31273070140000	31273120160000	31273120180000	31273120080000
31273110130000	31273160210000	31273080420000	31273030090000	31273080030000
31273180020000	31273080060000	31273080350000	31273030060000	31273020120000
31273100140000	31274110120000	31273160030000	31273030020000	31273080250000
31273040130000	31273090140000	31273040120000	31273150040000	31273160070000
31273140120000	31273070240000	31273140090000	31273170160000	31273140050000
31273140110000	31273090240000	31273150160000	31273180270000	31273040040000
31273040060000	31273160240000	31273180260000	31273140060000	31273070210000
31273050110000	31273090220000	31273180220000	31273130060000	31273140080000
31273150110000	31273070270000	31273080090000	31273110160000	31273110040000
31273030100000	31273030120000	31273160090000	31273160170000	31274040080000
31274040220000	31274050120000	31274040050000	31274070020000	31274080050000
31273160200000	31273090080000	31274030070000	31274080200000	31273100010000
31273030130000	31273160160000	31273070060000	31273150140000	31273160050000
31273160190000	31274030130000	31274030180000	31274030350000	31274090250000
31273030080000	31273030170000	31274060050000	31274080210000	31274090220000
31273040050000	31273090170000	31273160100000	31274080390000	31273010090000
31274030120000	31274030210000	31274040250000	31274100440000	31274030010000

31273010100000	31274100340000	31273030140000	31273130160000	31273020080000
31273020070000	31273080410000	31273080110000	31273170060000	31274110170000
31273130090000	31273080020000	31274040230000	31273020040000	31273150120000
31273010030000	31274050080000	31274030300000	31274040260000	31273010060000
31274050060000	31273070290000	31274040210000	31274100010000	31273090090000
31274080400000	31274080010000	31274080100000	31274090130000	31274060030000
31273100090000	31273160130000	31274090060000	31274090070000	31274060160000
31274090150000	31273110170000	31273140070000	31273170130000	31274090200000
31274110060000	31274080290000	31273130030000	31273130190000	31273170080000
31274060070000	31273180060000	31274100060000	31273110030000	31273110060000
31273140130000	31273080360000	31273080220000	31273110100000	31274090020000
31273120100000	31273070010000	31274100090000	31273040090000	31273140100000
31273070150000	31274050110000	31274050160000	31274030200000	31274050050000
31273010040000	31273010070000	31274030320000	31273080120000	31273120040000
31274040270000	31274040160000	31273180140000	31273120070000	31273160180000
31273150090000	31274040180000	31274060080000	31273090050000	31273170240000
31273080010000	31273040110000	31273150010000	31273080080000	31273090270000
31273070190000	31273030110000	31273070330000	31273120130000	31274090240000
31273170190000	31273070080000	31273150060000	31273140030000	31274100210000
31273180280000	31273130110000	31274100470000	31273150080000	31273080320000
31273020020000	31274040100000	31273120190000	31273070220000	31273030010000
31273120150000	31274100130000	31273120120000	31274040090000	31274040200000
31273050030000	31273130170000	31273030160000	31273080290000	31273120010000
31274030080000	31273080100000	31273130210000	31273160010000	31274080180000
31274030240000	31274090030000	31273080430000	31273010010000	31273160140000
31273180110000	31273110020000	31273050080000	31273170010000	31273130070000
31273110120000	31274090210000	31273110070000	31274030050000	

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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