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	16364290290000
Property address	3610 S WESTERN AVE E
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$49,000

12.7% of the current assessed value.

COMPARABLES IMPLY

$42,783

Estimated tax effect about $1,319 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,217

SECTION 1

The argument in one paragraph

The Assessor values 142 other properties in assessor neighborhood 76060 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 $21.36 per square foot. This home is assessed at $24.46 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,003 square feet gives $42,783. 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	2,003 square feet
Land area	1,362 square feet
Year built	2019
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$49,000
Assessed value per square foot	$24.46

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	457
2	Building area within 15% of this home	173
3	Built within 15 years of this home	162
4	Same building type	142
5	Same construction quality grade	142

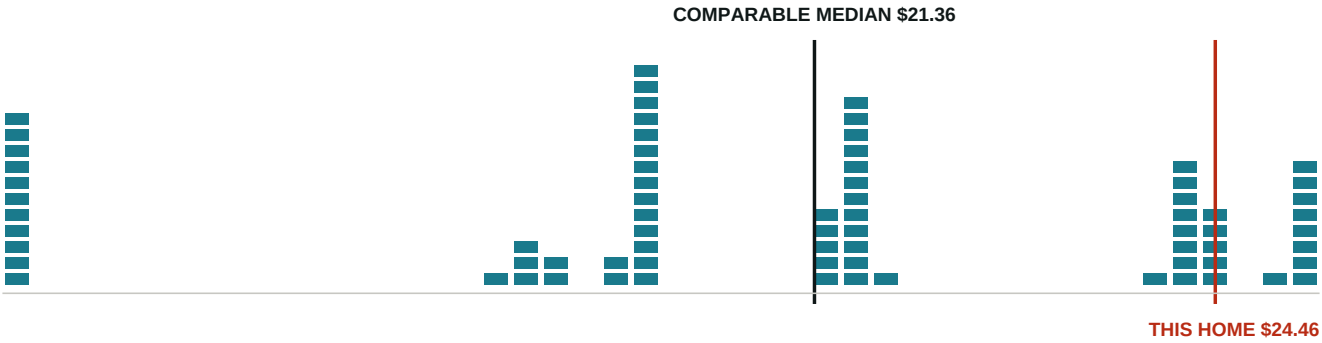
The comparable figure used is the median of all 142 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 142 properties 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	142
Lowest assessed	$15.07 per square foot
25th percentile	$19.87 per square foot
Median	$21.36 per square foot
75th percentile	$24.29 per square foot
Highest assessed	$25.27 per square foot
This home	$24.46 per square foot
Position	assessed above 116 of the 142 comparable properties, the 82nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 142 comparables	$21.36
Building area of this home	2,003 sq ft
Median multiplied by building area	**$42,783**
Current total assessed value	$49,000
Difference, the reduction requested	**$6,217**

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 $6,217 in assessed value is worth roughly $1,319 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

142 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 142 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
16354070580000	3529 W 38TH ST 1	2,057	2006	3	2	$31,000	$15.07
16354070680000	3541 W 38TH ST 1	2,057	2006	3	2	$31,000	$15.07
16354070700000	3541 W 38TH ST 3	2,057	2006	3	2	$31,000	$15.07
16354070730000	3545 W 38TH ST 2	2,057	2006	3	2	$31,000	$15.07
16354070630000	3533 W 38TH ST 1	2,057	2006	3	2	$31,000	$15.07
16354070770000	3553 W 38TH ST 2	2,057	2006	3	2	$31,000	$15.07
16354070780000	3553 W 38TH ST 3	2,057	2006	3	2	$31,000	$15.07
16354070590000	3529 W 38TH ST 2	2,057	2006	3	2	$31,000	$15.07
16354070620000	3529 W 38TH ST 5	2,057	2006	3	2	$31,000	$15.07
16354070660000	3533 W 38TH ST 4	2,057	2006	3	2	$31,000	$15.07
16354070720000	3545 W 38TH ST 1	2,057	2006	3	2	$31,000	$15.07
16354070710000	3541 W 38TH ST 4	2,057	2006	3	2	$31,000	$15.07
16354070760000	3553 W 38TH ST 1	2,057	2006	3	2	$31,000	$15.07
16354070740000	3545 W 38TH ST 3	2,057	2006	3	2	$31,000	$15.07
16354070600000	3529 W 38TH ST 3	2,057	2006	3	2	$31,000	$15.07
16354070650000	3533 W 38TH ST 3	2,057	2006	3	2	$31,000	$15.07
16354070750000	3545 W 38TH ST 4	2,057	2006	3	2	$31,000	$15.07
16354070790000	3553 W 38TH ST 4	2,057	2006	3	2	$31,000	$15.07
16354070640000	3533 W 38TH ST 2	2,057	2006	3	2	$31,000	$15.07
16354070690000	3541 W 38TH ST 2	2,057	2006	3	2	$31,000	$15.07
16354070610000	3529 W 38TH ST 4	2,057	2006	3	2	$31,001	$15.07
16354070670000	3533 W 38TH ST 5	2,057	2008	3	2	$31,001	$15.07
16362010990000	2440 W BROSS AVE 9	1,927	2011	3	2	$36,704	$19.05
16364050840000		2,060	2016	4	3	$44,000	$21.36
16364050800000		2,060	2016	4	3	$44,000	$21.36
16364050810000		2,060	2016	4	3	$44,000	$21.36
16364050880000		2,060	2016	4	3	$44,000	$21.36
16364050830000		2,060	2016	4	3	$44,000	$21.36
16364050850000		2,060	2016	4	3	$44,000	$21.36
16364050860000		2,060	2016	4	3	$44,000	$21.36
16364050890000		2,060	2016	4	3	$44,000	$21.36
16364050820000		2,060	2016	4	3	$44,000	$21.36
16364050870000		2,060	2016	4	3	$44,000	$21.36
16364290200000		2,003	2019	4	3	$48,001	$23.96
16364290240000		2,003	2020	4	3	$49,000	$24.46
16364290250000		2,003	2019	4	3	$49,000	$24.46
16364290270000		2,003	2020	4	3	$49,000	$24.46
16364290190000		2,003	2019	4	3	$49,000	$24.46
16364290210000		2,003	2019	4	3	$49,000	$24.46
16364290230000		2,003	2020	4	3	$49,000	$24.46

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16364290300000		2,003	2019	4	3	$49,000	$24.46
16364290220000		2,003	2019	4	3	$49,000	$24.46
16364290290000	**3610 S WESTERN AVE E**	**2,003**	**2019**	**4**	**3**	**$49,000**	**$24.46**
16364290260000		2,003	2019	4	3	$49,001	$24.46
16364290280000		2,003	2020	4	3	$50,000	$24.96
17314250610000		1,939	2017	4	3	$49,000	$25.27
17314250520000		1,939	2019	4	3	$49,000	$25.27
17314250510000		1,939	2019	4	3	$49,000	$25.27
17314250560000		1,939	2019	4	3	$49,000	$25.27
17314250470000		1,939	2019	4	3	$49,000	$25.27
17314250540000		1,939	2019	4	3	$49,000	$25.27
17314250590000		1,939	2019	4	3	$49,000	$25.27
17314250480000		1,939	2019	4	3	$49,000	$25.27
17314250500000		1,939	2019	4	3	$49,000	$25.27
17314250530000		1,939	2019	4	3	$49,000	$25.27
17314250580000		1,939	2017	4	3	$49,000	$25.27
17314250630000		1,939	2017	4	3	$49,000	$25.27
17314250620000		1,939	2017	4	3	$49,000	$25.27
17314250600000		1,939	2017	4	3	$49,000	$25.27
17314250490000		1,939	2019	4	3	$49,000	$25.27
17314250570000		1,939	2019	4	3	$49,000	$25.27

Median of all 142 comparables: $21.36 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 142 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.

16354070580000	16354070680000	16354070700000	16354070730000	16354070630000
16354070770000	16354070780000	16354070590000	16354070620000	16354070660000
16354070720000	16354070710000	16354070760000	16354070740000	16354070600000
16354070650000	16354070750000	16354070790000	16354070640000	16354070690000
16354070610000	16354070670000	17313060530000	16362010990000	16362010440000
16362010520000	16362010460000	16362010620000	16362010370000	16362010700000
16362010660000	16362010490000	16362010800000	16362010570000	16362011010000
16362010720000	16362010760000	17313060540000	17313060640000	17313060410000
17313060470000	17313060400000	17313060490000	17313060570000	17313060630000
17313060550000	17313060440000	17313060670000	17313060580000	17313060380000
17313060480000	17313060430000	17313060680000	17313060520000	17313060600000
17313060510000	17313060560000	17313060500000	17313060610000	17313060390000
17313060420000	17313060460000	17313060590000	17313060450000	16364050840000
16364050800000	16364050810000	16364050880000	16364050830000	16364050850000
16364050860000	16364050890000	16364050820000	16364050870000	16364290400000
16364290520000	16364290390000	16364290490000	16364290420000	16364290530000
16364290380000	16364290430000	16364290370000	16364290470000	16364290460000
16364290500000	16364290350000	16364290330000	16364290450000	16364290440000
16364290540000	16364290320000	16364290480000	16364290310000	16364290360000
16364290510000	16364290410000	16364290340000	16362011080000	16364290200000
17321110730000	17321110740000	17321110800000	17321110810000	17321110770000
17321110850000	17321110830000	17321110870000	17321110840000	17321110760000
17321110750000	17321110790000	17321110880000	17321110820000	17321110860000
17321110780000	16364290240000	16364290250000	16364290270000	16364290190000
16364290210000	16364290230000	16364290300000	16364290220000	16364290260000
16364290280000	17314250610000	17314250520000	17314250510000	17314250560000
17314250470000	17314250540000	17314250590000	17314250480000	17314250500000
17314250530000	17314250580000	17314250630000	17314250620000	17314250600000
17314250490000	17314250570000			

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.