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	17311120080000
Property address	3317 S BELL AVE
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$24,000

20.3% of the current assessed value.

COMPARABLES IMPLY

$19,136

Estimated tax effect about $1,032 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,864

SECTION 1

The argument in one paragraph

The Assessor values 80 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 $13.87 per square foot. This home is assessed at $17.39 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,380 square feet gives $19,136. 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	1,380 square feet
Land area	3,000 square feet
Year built	1888
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$24,000
Assessed value per square foot	$17.39

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	156
2	Building area within 15% of this home	87
3	Built within 15 years of this home	81
4	Same building type	81
5	Same construction quality grade	80

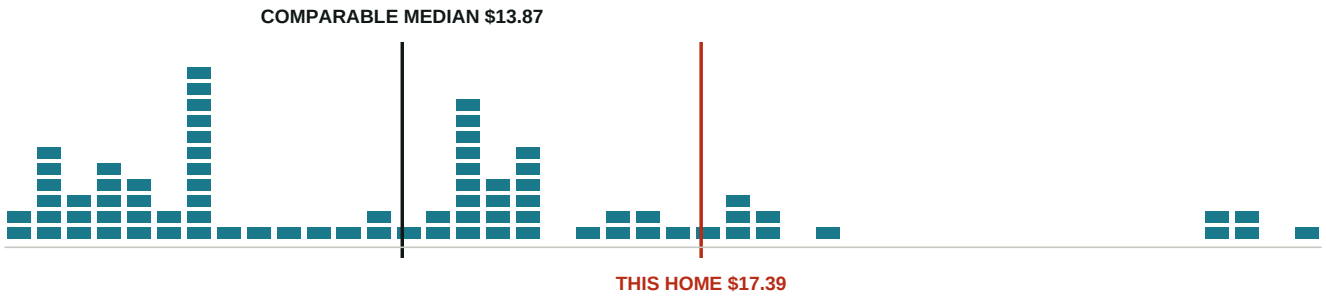
The comparable figure used is the median of all 80 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 80 properties 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	80
Lowest assessed	$9.17 per square foot
25th percentile	$11.10 per square foot
Median	$13.87 per square foot
75th percentile	$15.46 per square foot
Highest assessed	$24.71 per square foot
This home	$17.39 per square foot
Position	assessed above 68 of the 80 comparable properties, the 85th percentile



$9.17 per sq ft — 80 comparable properties by assessed value per square foot, one mark is one property — $24.71 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 80 comparables	$13.87
Building area of this home	1,380 sq ft
Median multiplied by building area	**$19,136**
Current total assessed value	$24,000
Difference, the reduction requested	**$4,864**

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 $4,864 in assessed value is worth roughly $1,032 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

80 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 80 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
16363030490000	2834 W 36TH ST	1,526	1898	3	1	$14,000	$9.17
16363030250000	3512 S MOZART ST	1,496	1901	3	1	$14,000	$9.36
16363030470000	2838 W 36TH ST	1,458	1898	4	1	$14,000	$9.60
16363030450000	2844 W 36TH ST	1,458	1898	4	1	$14,000	$9.60
16363040480000	2802 W 36TH ST	1,428	1903	4	1	$14,000	$9.80
16363040440000	2812 W 36TH ST	1,428	1903	4	1	$14,000	$9.80
16363030090000	3521 S FRANCISCO AVE	1,526	1899	3	1	$15,000	$9.83
16363030040000	3509 S FRANCISCO AVE	1,526	1899	4	1	$15,000	$9.83
16363040300000	3524 S CALIFORNIA AVE	1,496	1903	4	1	$15,000	$10.03
16363040340000	3534 S CALIFORNIA AVE	1,496	1903	4	1	$15,000	$10.03
16363040310000	3526 S CALIFORNIA AVE	1,496	1903	4	1	$15,000	$10.03
16363030100000	3523 S FRANCISCO AVE	1,526	1899	4	1	$16,000	$10.48
16363030160000	3539 S FRANCISCO AVE	1,526	1899	4	1	$16,000	$10.48
16363150220000	2906 W 38TH ST	1,520	1888	3	1	$16,001	$10.53
16363040490000	2800 W 36TH ST	1,518	1903	3	1	$16,000	$10.54
16363030200000	3500 S MOZART ST	1,507	1901	3	2	$16,000	$10.62
16363040270000	3518 S CALIFORNIA AVE	1,496	1903	4	1	$16,000	$10.70
16363070140000	2937 W 36TH ST	1,344	1888	3	1	$15,000	$11.16
16363030390000	2858 W 36TH ST	1,428	1898	4	1	$16,000	$11.20
16363040100000	3523 S MOZART ST	1,320	1903	4	1	$15,000	$11.36
16363040050000	3511 S MOZART ST	1,320	1903	4	1	$15,000	$11.36
16363040090000	3521 S MOZART ST	1,320	1903	4	1	$15,000	$11.36
16363040190000	3545 S MOZART ST	1,320	1903	4	1	$15,000	$11.36
16363040070000	3515 S MOZART ST HSE	1,320	1903	3	1	$15,000	$11.36
16363040030000	3505 S MOZART ST	1,320	1903	4	1	$15,000	$11.36
16363040240000	3510 S CALIFORNIA AVE	1,496	1903	4	2	$17,000	$11.36
16364090410000	3614 S ROCKWELL ST	1,496	1888	4	2	$17,001	$11.36
16364090110000	2643 W 36TH ST	1,407	1888	3	2	$16,001	$11.37
16363040160000	3537 S MOZART ST	1,392	1903	3	1	$16,000	$11.49
16363030320000	3530 S MOZART ST	1,526	1899	3	2	$18,000	$11.80
16363040020000	3503 S MOZART ST	1,320	1903	3	1	$16,000	$12.12
16364230290000	2718 W PERSHING RD	1,340	1888	3	1	$17,000	$12.69
16363060160000	3031 W 36TH ST	1,297	1888	3	1	$16,628	$12.82
16363040060000	3513 S MOZART ST	1,476	1903	3	1	$19,500	$13.21
17311120450000	3346 S LEAVITT ST	1,280	1890	2	1	$17,454	$13.64
17313110260000	3628 W 37TH ST	1,392	1894	3	1	$19,000	$13.65
16363040420000	2818 W 36TH ST	1,428	1903	3	1	$20,514	$14.37
16363030480000	2836 W 36TH ST	1,496	1898	4	1	$21,580	$14.43
16363030400000	2856 W 36TH ST	1,458	1898	4	1	$21,308	$14.61
16363030430000	2848 W 36TH ST	1,458	1898	4	1	$21,319	$14.62

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16363030350000	3538 S MOZART ST	1,501	1899	3	3	$22,000	$14.66
16363030380000	3544 S MOZART ST	1,496	1899	4	1	$22,094	$14.77
16363040360000	3540 S CALIFORNIA AVE	1,496	1903	4	1	$22,238	$14.86
16363040400000	2822 W 36TH ST	1,428	1903	4	1	$21,284	$14.90
16363040390000	2824 W 36TH ST	1,386	1903	4	1	$21,001	$15.15
16363030300000	3526 S MOZART ST	1,496	1899	3	1	$22,965	$15.35
16363040320000	3528 S CALIFORNIA AVE	1,496	1903	3	1	$23,123	$15.46
16363040470000		1,428	1903	3	1	$22,118	$15.49
16363040130000		1,386	1903	4	1	$21,490	$15.51
17314080230000		1,439	1889	3	1	$23,000	$15.98
17313160410000		1,464	1898	4	1	$23,845	$16.29
17312240180000		1,242	1888	3	2	$21,001	$16.91
17313130320000		1,504	1898	4	2	$26,001	$17.29
17311120080000	**3317 S BELL AVE**	**1,380**	**1888**	**2**	**1**	**$24,000**	**$17.39**
17311040450000		1,352	1888	4	2	$24,000	$17.75
17314090360000		1,428	1894	3	2	$25,622	$17.94
17311050080000		1,400	1888	3	2	$33,000	$23.57
17314180200000		1,440	1888	3	2	$34,000	$23.61
17314170160000		1,266	1883	3	2	$30,001	$23.70
16363030440000		1,428	1898	4	1	$34,000	$23.81
17311140140000		1,457	1884	3	1	$36,000	$24.71

Median of all 80 comparables: $13.87 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 80 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.

16363030490000	16363030250000	16363030470000	16363030450000	16363040480000
16363040440000	16363030090000	16363030040000	16363040300000	16363040340000
16363040310000	16354120440000	16363030100000	16363030160000	16363150220000
16363040490000	16363030200000	16363040270000	16364120280000	16364080020000
16363070140000	16363030390000	16363040240000	16354120200000	16363040100000
16363040050000	16363040090000	16363040190000	16363040070000	16363040030000
16364090410000	16364090110000	16363040160000	16363030320000	16363040020000
16364230290000	16363060160000	16363040060000	17311120450000	17313110260000
16363030370000	16363040420000	16363030480000	16363030170000	16363030130000
16363030360000	16363030340000	16363030400000	16363030430000	16363030350000
16363030180000	16363030380000	16363040360000	16363040400000	16363040390000
16363030190000	17311080150000	16363030300000	16363030230000	16363040320000
16363040470000	16363040130000	17314080230000	17313160410000	16363040260000
16363030050000	17312240180000	17313130320000	17314000170000	17311040450000
17314090360000	17312210310000	17314170400000	17311060130000	16364170040000
17311050080000	17314180200000	17314170160000	16363030440000	17311140140000

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.