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	17313150190000
Property address	3620 S SEELEY AVE 1
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$23,001	**$19,252**	**$3,749**

16.3% of the current assessed value.
Estimated tax effect about $795 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 239 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 $18.34 per square foot. This home is assessed at $21.91 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,050 square feet gives $19,252. 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	1,050 square feet
Land area	3,125 square feet
Year built	1900
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$23,001
Assessed value per square foot	$21.91

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	1,408
2	Building area within 15% of this home	951
3	Built within 15 years of this home	296
4	Same building type	239
5	Same construction quality grade	239

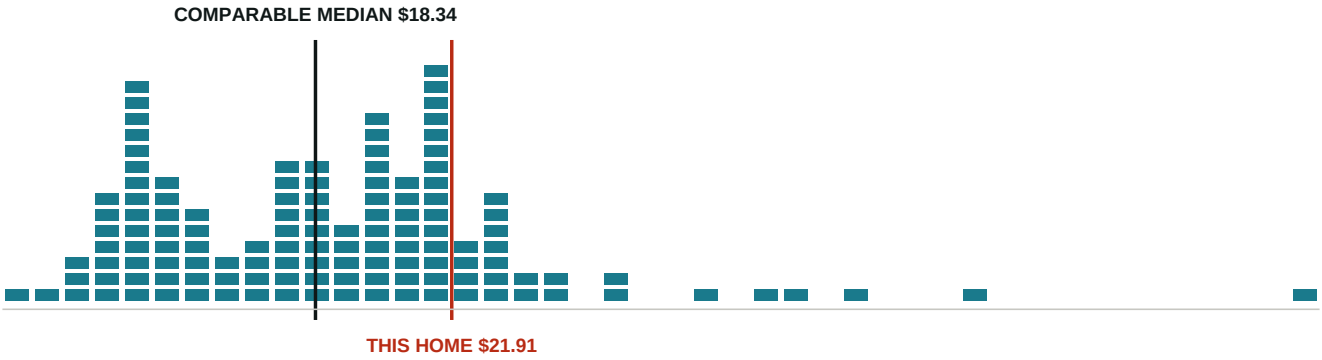
The comparable figure used is the median of all 239 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 239 properties 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	239
Lowest assessed	$10.13 per square foot
25th percentile	$14.53 per square foot
Median	$18.34 per square foot
75th percentile	$21.19 per square foot
Highest assessed	$44.64 per square foot
This home	$21.91 per square foot
Position	assessed above 203 of the 239 comparable properties, the 85th percentile



$10.13 per sq ft — 239 comparable properties by assessed value per square foot, one mark is 2 properties — $44.64 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 239 comparables	$18.34
Building area of this home	1,050 sq ft
Median multiplied by building area	**$19,252**
Current total assessed value	$23,001
Difference, the reduction requested	**$3,749**

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 $3,749 in assessed value is worth roughly $795 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

239 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 239 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
16354130440000	3310 W PERSHING RD	1,035	1888	3	1	$12,000	$11.59
16363130050000	3743 S KEDZIE AVE	1,053	1888	3	1	$12,649	$12.01
16364040420000	3546 S MAPLEWOOD AVE	1,080	1888	2	1	$13,000	$12.04
16364260300000	2524 W PERSHING RD	1,077	1899	3	1	$13,253	$12.31
16363160280000	3134 W 38TH PL	1,050	1898	2	1	$14,000	$13.33
16364180160000	2631 W 37TH PL	1,042	1888	3	1	$14,000	$13.44
16363070080000	3619 S SACRAMENTO AVE	1,040	1888	3	1	$14,000	$13.46
16363220210000	2903 W 38TH PL	1,040	1888	2	1	$14,000	$13.46
16364170300000	2728 W 38TH ST	1,029	1888	3	1	$14,000	$13.61
16363170330000	3014 W 38TH PL	1,026	1888	3	1	$14,000	$13.65
16364070100000	3545 S ARTESIAN AVE	1,035	1888	3	1	$14,310	$13.83
16363230250000	2848 W PERSHING RD	1,078	1898	3	1	$15,000	$13.91
16363140240000	3044 W 38TH ST	1,071	1889	3	1	$15,000	$14.01
16364090340000	2614 W 36TH PL	1,040	1893	3	1	$14,639	$14.08
16364250260000	3850 S ARCHER AVE	1,060	1895	3	1	$15,000	$14.15
16363160400000	3810 S ALBANY AVE	1,050	1907	2	1	$15,000	$14.29
16363180280000	2938 W 38TH PL	1,050	1888	3	1	$15,000	$14.29
16354140230000	3859 S SPAULDING AVE	1,038	1908	3	1	$15,000	$14.45
16364030200000		1,032	1898	3	1	$15,000	$14.53
16363130070000		1,030	1888	2	1	$15,000	$14.56
16364020200000		1,026	1888	3	1	$15,000	$14.62
16363230560000		1,056	1893	3	1	$16,000	$15.15
16364120220000		1,052	1912	3	1	$16,000	$15.21
16364080360000		1,050	1905	2	1	$16,000	$15.24
16364220160000		1,078	1892	3	1	$17,001	$15.77
16364260340000		1,077	1898	3	1	$18,000	$16.71
17314140330000		1,071	1888	2	2	$18,000	$16.81
17312220300000		1,078	1888	3	1	$18,356	$17.03
17314060030000		1,050	1888	2	1	$18,544	$17.66
17314050310000		1,050	1888	3	1	$19,000	$18.10
17313160190000		1,029	1898	3	2	$19,155	$18.62
17314120270000		1,060	1888	3	1	$20,000	$18.87
17312240210000		1,056	1890	3	1	$20,005	$18.94
17311120310000		1,050	1888	3	1	$20,000	$19.05
17314150030000		1,041	1914	3	1	$20,000	$19.21
17312240100000		1,036	1888	3	1	$20,001	$19.31
17311110250000		1,071	1888	3	1	$21,000	$19.61
17311040430000		1,050	1888	2	1	$21,000	$20.00
17311150070000		1,060	1888	2	1	$22,000	$20.75
17314180220000		1,060	1911	3	1	$22,000	$20.75

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17311200250000		1,060	1888	3	1	$22,000	$20.75
17313140340000		1,056	1893	3	1	$22,001	$20.83
17314110080000		1,050	1888	2	1	$22,000	$20.95
17312170230000		1,050	1902	3	1	$22,001	$20.95
17314110120000		1,056	1890	3	2	$22,299	$21.12
17312250410000		1,040	1888	3	1	$22,000	$21.15
17311140030000		1,040	1888	2	1	$22,000	$21.15
17312270130000		1,034	1888	2	1	$22,000	$21.28
17312300030000		1,034	1888	3	1	$22,001	$21.28
17312290040000		1,077	1898	3	1	$23,000	$21.36
17314080080000		1,029	1892	3	2	$22,000	$21.38
17312250230000		1,029	1888	2	1	$22,000	$21.38
17314010170000		1,050	1888	3	2	$23,001	$21.91
17313150190000	**3620 S SEELEY AVE 1**	**1,050**	**1900**	**3**	**1**	**$23,001**	**$21.91**
17314170390000		1,041	1899	3	1	$23,001	$22.10
17312160160000		1,071	1889	3	2	$23,809	$22.23
17313160290000		1,029	1898	3	1	$23,001	$22.35
17311180190000		1,077	1908	3	1	$24,288	$22.55
17313070230000		1,045	1898	3	1	$25,401	$24.31
17314020370000		1,050	1908	2	2	$26,000	$24.76
16364170390000		1,050	1885	3	1	$34,001	$32.38

Median of all 239 comparables: $18.34 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 239 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.

16354080080000	16364030290000	16364090150000	16354130440000	16363150200000
16354080060000	16363130050000	16364040420000	16364260300000	16363200110000
16363150180000	16354120140000	16363140190000	16363130460000	16364000400000
16363220190000	16363150170000	16354080070000	16364250040000	16364180370000
16364170310000	16363150110000	16364120130000	16363140030000	16363160280000
16364250530000	16363130190000	16354070200000	16364180160000	16363070080000
16363220210000	16364040170000	16364020080000	16364180380000	16364170300000
16363180240000	16363170330000	16364010090000	16363140050000	16364180130000
16354080160000	16364070100000	16363130450000	16364010240000	16363230250000
16363140430000	16364170280000	16363180090000	16363170400000	16363130110000
16363140240000	16364090340000	16364250260000	16364040160000	16363160400000
16363180280000	16364070140000	16354140230000	16364070090000	16354130240000
16364030200000	16363230270000	16363210240000	16363130070000	16364020200000
16364180390000	16363180320000	16364220420000	16354100460000	16364270320000
16363230560000	16363020060000	16364120220000	16364080360000	16363070200000
17313040110000	16364080190000	17314140460000	16364220160000	17312300380000
17314130380000	16363080320000	17314060190000	16364260340000	17314140330000
17314070090000	17314270240000	16364120030000	17312220300000	17313070180000
17314130360000	17311180380000	17311180280000	17314080050000	17312260170000
17311160030000	17314210490000	17321110140000	17314060030000	16364030060000
17314260360000	17314210380000	17312240080000	17312240320000	17312220100000
16362020130000	17314120300000	17314080150000	16364270260000	17311070290000
17311060120000	17314050310000	17314270260000	16364230120000	17314030290000
17314120450000	17312220270000	17313050270000	17311060180000	17311190170000
17314120480000	16354130390000	17321130090000	17313160190000	17314010030000
17313110180000	16364000410000	17314120270000	17312240210000	17311120310000
16364170440000	17312220060000	17314150030000	17312240100000	17312180170000
17311110250000	17311150380000	17312300080000	17313070290000	17321110090000
17314030150000	17314110330000	17312190350000	17312160070000	17311200230000
17312160540000	17313160400000	17312250390000	17311110350000	17311040430000
17311190320000	17311120090000	17311060240000	17314080030000	17314110320000
17312260230000	17312290260000	17312220210000	17312240160000	17314090260000
17313070210000	17311150070000	17314180220000	17311200250000	17311110090000
17311040500000	17313140340000	17314110080000	17312170230000	17311120030000
17313070240000	17314270470000	17312230260000	17314080260000	17314110120000
17313160010000	17312250410000	17311140030000	17312250130000	17312250100000
17312270130000	17312300030000	17314020280000	17311130370000	17312290040000
17314080080000	17312250230000	17311190310000	17314020220000	17314120470000
17311110330000	17311150110000	17312240190000	17313160020000	17312230380000
17312210250000	17312250080000	17314150240000	17314100120000	17314120150000
17312250150000	17314110070000	17314000220000	17314010170000	17312260210000
17312120370000	17311120060000	17314170390000	17312160160000	17313160290000
17311180190000	17312220200000	17311120400000	17314100060000	17314030250000
17312290240000	17314270130000	17313160430000	17311120050000	17312230270000
17312230310000	17312230300000	17314180380000	17312300110000	17312180180000

17314080250000 17311150080000 17313070230000 17314020370000 17314180210000
17312270090000 17312230290000 17314270190000 17314130480000 17312260030000
16363080130000 16364170390000 17314130230000 17314110390000

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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