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	17314060260000
Property address	3534 S MARSHFIELD AVE
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
$27,000	**$23,606**	**$3,394**

12.6% of the current assessed value.
Estimated tax effect about $720 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 128 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 $17.03 per square foot. This home is assessed at $19.48 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,386 square feet gives $23,606. 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	1,386 square feet
Land area	3,150 square feet
Year built	1898
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$27,000
Assessed value per square foot	$19.48

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	479
3	Built within 15 years of this home	251
4	Same building type	128
5	Same construction quality grade	128

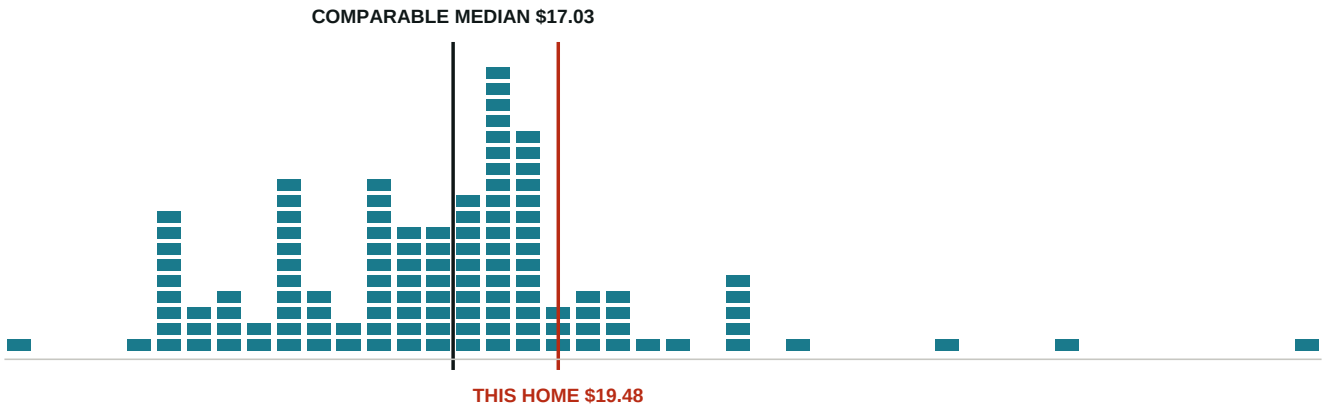
The comparable figure used is the median of all 128 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 128 properties 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	128
Lowest assessed	$6.58 per square foot
25th percentile	$13.56 per square foot
Median	$17.03 per square foot
75th percentile	$18.56 per square foot
Highest assessed	$37.26 per square foot
This home	$19.48 per square foot
Position	assessed above 107 of the 128 comparable properties, the 84th percentile



$6.58 per sq ft — 128 comparable properties by assessed value per square foot, one mark is one property — $37.26 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 128 comparables	$17.03
Building area of this home	1,386 sq ft
Median multiplied by building area	**$23,606**
Current total assessed value	$27,000
Difference, the reduction requested	**$3,394**

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 $3,394 in assessed value is worth roughly $720 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

128 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 128 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
17311190070000	3413 S OAKLEY AVE	1,467	1903	3	1	$13,975	$9.53
16363070110000	2945 W 36TH ST	1,481	1888	3	1	$15,000	$10.13
16363080090000	3621 S FRANCISCO AVE	1,376	1888	3	1	$14,000	$10.17
16363140160000	3033 W 37TH PL	1,267	1883	3	1	$13,000	$10.26
16363040430000	2814 W 36TH ST	1,428	1904	4	1	$15,000	$10.50
16364020270000	2748 W 36TH ST HSE	1,322	1888	3	1	$14,000	$10.59
16363170210000	3017 W 38TH ST	1,478	1894	3	1	$16,000	$10.83
16363030220000	3504 S MOZART ST	1,445	1901	3	1	$16,000	$11.07
16364170290000	2732 W 38TH ST	1,383	1898	3	1	$16,000	$11.57
16363210210000	3017 W 38TH PL	1,440	1904	3	1	$17,021	$11.82
16364080240000	3604 S WASHTENAW AVE	1,349	1898	3	1	$16,001	$11.86
17314070070000	3521 S MARSHFIELD AVE	1,344	1890	3	2	$17,359	$12.92
17314130350000	3624 S PAULINA ST	1,460	1888	4	2	$19,000	$13.01
16363020140000	3540 S FRANCISCO AVE	1,261	1905	3	1	$16,448	$13.04
16364070170000	3530 S WESTERN AVE	1,368	1888	3	1	$18,000	$13.16
17313070160000	3523 S SEELEY AVE	1,410	1883	3	1	$19,001	$13.48
16354050520000	3359 37TH	1,419	1901	4	2	$21,000	$14.80
17314120100000	3631 S WOOD ST	1,470	1888	4	2	$22,000	$14.97
17314190010000	3701 S HONORE ST	1,335	1883	3	1	$20,000	$14.98
16364120120000	3617 S ROCKWELL ST	1,306	1889	3	3	$19,653	$15.05
17312150060000	3263 S PAULINA ST	1,476	1886	3	1	$23,000	$15.58
16354120020000	3453 W 38TH PL	1,280	1898	3	1	$20,000	$15.62
17311190060000	3413 S OAKLEY AVE	1,467	1903	3	1	$23,325	$15.90
17313070220000	3539 S SEELEY AVE	1,353	1899	3	1	$22,001	$16.26
17314270360000	3838 S WOOD ST	1,280	1888	3	1	$21,000	$16.41
17312120580000	3258 S PAULINA ST	1,386	1888	3	3	$23,046	$16.63
17311060020000		1,330	1888	3	1	$22,136	$16.64
17313070310000		1,311	1888	3	1	$22,001	$16.78
17314150190000		1,300	1887	3	2	$22,000	$16.92
17314000250000		1,344	1890	3	1	$23,001	$17.11
17314100270000		1,281	1888	4	2	$22,000	$17.17
17314020050000		1,392	1888	3	1	$24,000	$17.24
17312150010000		1,384	1912	3	1	$24,000	$17.34
17312300090000		1,324	1888	3	1	$23,000	$17.37
17313160030000		1,365	1898	3	1	$24,001	$17.58
17314020180000		1,478	1903	3	1	$26,038	$17.62
16363190440000		1,296	1912	3	1	$23,000	$17.75
17314200400000		1,280	1884	4	2	$22,740	$17.77
17311130040000		1,344	1888	3	2	$24,001	$17.86
17314100230000		1,342	1883	4	1	$24,000	$17.88

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17312180190000		1,340	1893	3	1	$24,000	$17.91
17314120290000		1,323	1888	3	1	$24,000	$18.14
17314120460000		1,323	1888	3	1	$24,000	$18.14
17314040030000		1,430	1898	3	1	$26,000	$18.18
17314030260000		1,302	1890	3	1	$24,000	$18.43
17314180310000		1,298	1888	5	2	$24,000	$18.49
17312290290000		1,388	1888	2	1	$26,000	$18.73
17312220180000		1,386	1889	3	1	$26,275	$18.96
17312120600000		1,320	1885	3	2	$25,036	$18.97
16364270590000		1,440	1885	3	2	$28,000	$19.44
17314060260000	**3534 S MARSHFIELD AVE**	**1,386**	**1898**	**3**	**1**	**$27,000**	**$19.48**
17314100400000		1,323	1888	3	2	$26,000	$19.65
17312260430000		1,484	1888	3	1	$30,000	$20.22
17311190030000		1,357	1898	4	2	$28,000	$20.63
17312280190000		1,275	1888	3	2	$26,429	$20.73
17321110080000		1,290	1892	3	2	$28,000	$21.71
17311150020000		1,339	1893	4	2	$30,000	$22.40
17312270110000		1,262	1888	3	2	$30,000	$23.77
17314100190000		1,317	1890	3	1	$31,385	$23.83
17313150080000		1,300	1898	3	2	$41,001	$31.54
17312140090000		1,340	1888	3	1	$49,924	$37.26

Median of all 128 comparables: $17.03 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 128 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.

16363230090000	17311190070000	16363070110000	16354080080000	16363080090000
16363230100000	16363140160000	16364030290000	16363040430000	16364020270000
16363140440000	16363170210000	16364030120000	16363030220000	16364170290000
16363210210000	16364080240000	16363180300000	17311120500000	16363200110000
16363220190000	17314070070000	16354080070000	16354120080000	17314130350000
16363020140000	16364020180000	16364070170000	16364250530000	17313070160000
16364040170000	16364070250000	16364020080000	16364070160000	16363020080000
16364070140000	16354050520000	17314120100000	17314190010000	16364120120000
16364230270000	16363060370000	16363070200000	16364030190000	17313050300000
17314020080000	17312150060000	16354120020000	17312300380000	17311190060000
17311120480000	17313070280000	17314010250000	17314090390000	17313070220000
17313070380000	17314040210000	17314270360000	17314270380000	17312120580000
17311060020000	17313070310000	17314150190000	17314270240000	17314000250000
17314100270000	17312300130000	17314020050000	17314270180000	17312150010000
17312300090000	17313160030000	17314030280000	17314020180000	16363190440000
17314200400000	17311130040000	17314100230000	17312180190000	17311070290000
17314100210000	17314120290000	17314120460000	17314040030000	17314100350000
17314070110000	17314300200000	17311060180000	17311190170000	17313150340000
17311040350000	17314030260000	17312180200000	17314180310000	17321130090000
17312240070000	17314050300000	17321110210000	17314080420000	17312290290000
17314100340000	17314190320000	17312220180000	17312120600000	17311060070000
16364170440000	16364270590000	17312180170000	17314100400000	16362020300000
17312250390000	17311060240000	17312260430000	17311190030000	17312280190000
17311120030000	17314010100000	17321110080000	17311150020000	17312180180000
17314080250000	17312270110000	17314100190000	17314000380000	17311080330000
17311070120000	17313150080000	17312140090000		

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.