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	17314200550000
Property address	1748 W 38TH ST
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$44,000

15.7% of the current assessed value.

COMPARABLES IMPLY

$37,105

REDUCTION REQUESTED

$6,895

Estimated tax effect about $1,462 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 167 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 $23.65 per square foot. This home is assessed at $28.04 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,569 square feet gives $37,105. 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	1,569 square feet
Land area	1,436 square feet
Year built	2018
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$44,000
Assessed value per square foot	$28.04

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	313
3	Built within 15 years of this home	254
4	Same building type	167
5	Same construction quality grade	167

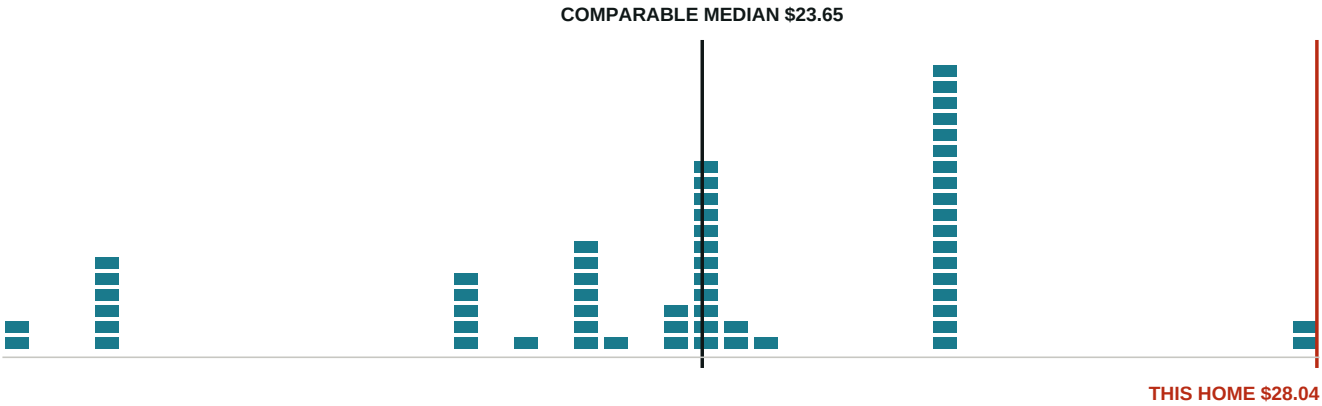
The comparable figure used is the median of all 167 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 167 properties 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	167
Lowest assessed	$18.67 per square foot
25th percentile	$22.78 per square foot
Median	$23.65 per square foot
75th percentile	$25.29 per square foot
Highest assessed	$28.04 per square foot
This home	$28.04 per square foot
Position	assessed above 162 of the 167 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 167 comparables	$23.65
Building area of this home	1,569 sq ft
Median multiplied by building area	**$37,105**
Current total assessed value	$44,000
Difference, the reduction requested	**$6,895**

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 $6,895 in assessed value is worth roughly $1,462 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

167 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 167 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
17313100440000	2255 W 35TH PL	1,588	2007	3	2	$35,000	$22.04
17313100380000	2243 W 35TH PL	1,588	2007	3	2	$35,000	$22.04
17313100410000	2249 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100390000	2245 W 35TH PL	1,588	2007	3	2	$35,000	$22.04
17313100420000	2251 W 35TH PL	1,588	2007	3	2	$35,000	$22.04
17313100360000	3545 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100400000	2247 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100330000	3539 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100340000	3541 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100320000	3537 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100350000	3543 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100310000	3535 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313100430000	2253 W 35TH PL	1,588	2007	3	2	$35,000	$22.04
17313100370000	3547 S OAKLEY AVE	1,588	2007	3	2	$35,000	$22.04
17313050370000		1,620	2012	3	3	$38,000	$23.46
17313050380000		1,620	2012	3	3	$38,314	$23.65
16364050470000		1,621	2014	3	3	$41,000	$25.29
16364050620000		1,621	2014	3	3	$41,000	$25.29
16364050210000		1,621	2014	3	3	$41,000	$25.29
16364050740000		1,621	2014	3	3	$41,000	$25.29
16364050760000		1,621	2014	3	3	$41,000	$25.29
16364050200000		1,621	2014	3	3	$41,000	$25.29
16364050420000		1,621	2014	3	3	$41,000	$25.29
16364050530000		1,621	2014	3	3	$41,000	$25.29
16364050250000		1,621	2014	3	3	$41,000	$25.29
16364050550000		1,621	2014	3	3	$41,000	$25.29
16364050700000		1,621	2014	3	3	$41,000	$25.29
16364050230000		1,621	2014	3	3	$41,000	$25.29
16364050400000		1,621	2014	3	3	$41,000	$25.29
16364050430000		1,621	2014	3	3	$41,000	$25.29
16364050690000		1,621	2014	3	3	$41,000	$25.29
16364050730000		1,621	2014	3	3	$41,000	$25.29
16364050750000		1,621	2014	3	3	$41,000	$25.29
16364050310000		1,621	2014	3	3	$41,000	$25.29
16364050340000		1,621	2014	3	3	$41,000	$25.29
16364050510000		1,621	2014	3	3	$41,000	$25.29
16364050460000		1,621	2014	3	3	$41,000	$25.29
16364050260000		1,621	2014	3	3	$41,000	$25.29
16364050270000		1,621	2014	3	3	$41,000	$25.29
16364050600000		1,621	2014	3	3	$41,000	$25.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16364050650000		1,621	2014	3	3	$41,000	$25.29
16364050630000		1,621	2014	3	3	$41,000	$25.29
16364050770000		1,621	2014	3	3	$41,000	$25.29
16364050350000		1,621	2014	3	3	$41,000	$25.29
16364050560000		1,621	2014	3	3	$41,000	$25.29
16364050480000		1,621	2014	3	3	$41,000	$25.29
16364050570000		1,621	2014	3	3	$41,000	$25.29
16364050330000		1,621	2014	3	3	$41,000	$25.29
16364050610000		1,621	2014	3	3	$41,000	$25.29
16364050720000		1,621	2014	3	3	$41,000	$25.29
16364050450000		1,621	2014	3	3	$41,000	$25.29
16364050660000		1,621	2014	3	3	$41,000	$25.29
16364050240000		1,621	2014	3	3	$41,000	$25.29
16364050710000		1,621	2014	3	3	$41,000	$25.29
16364050410000		1,621	2014	3	3	$41,000	$25.29
17314200560000		1,569	2018	3	2	$44,000	$28.04
17314200510000		1,569	2019	3	2	$44,000	$28.04
17314200530000		1,569	2018	3	2	$44,000	$28.04
17314200540000		1,569	2018	3	2	$44,000	$28.04
17314200520000		1,569	2018	3	2	$44,000	$28.04
17314200550000	**1748 W 38TH ST**	**1,569**	**2018**	**3**	**2**	**$44,000**	**$28.04**

Median of all 167 comparables: $23.65 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 167 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.

16363080590000 16363080550000 16363080560000 16363080570000 16363080580000
16363080600000 16364130430000 16364130390000 16364130520000 16364130500000
16364130410000 16364130450000 16364130480000 16364130540000 16364130530000
16364130440000 16364130400000 16364130470000 16364130490000 16364130420000
16364130510000 16364130460000 17313100440000 17313100380000 17313100410000
17313100390000 17313100420000 17313100360000 17313100400000 17313100330000
17313100340000 17313100320000 17313100350000 17313100310000 17313100430000
17313100370000 17312230790000 17314290310000 17314290430000 17314290370000
17314290410000 17314290390000 17314290360000 17314290380000 17314290400000
17314290420000 17314290490000 17314290480000 17314290440000 17314290300000
17314290470000 17314290450000 17314290320000 17314290340000 17314290350000
17314290460000 17314290330000 17312200600000 17313120480000 17313120490000
17313120450000 17313120460000 17313120470000 17313120440000 17313050370000
17312200650000 17312200750000 17312200640000 17312200840000 17312200620000
17312200680000 17312200720000 17312200850000 17312200830000 17312200700000
17312200630000 17312200580000 17312200740000 17312200670000 17312200590000
17312200760000 17312200780000 17312200860000 17312200660000 17312200710000
17312200800000 17312200810000 17312200880000 17312200770000 17312200890000
17312200690000 17312200820000 17312200730000 17312200790000 17312200870000
17312200610000 17313050380000 17311230730000 17313120370000 17313120360000
17311230720000 17311230710000 17311230670000 17311230690000 17311230650000
17311230700000 17311230680000 17311230660000 16364050470000 16364050620000
16364050210000 16364050740000 16364050760000 16364050200000 16364050420000
16364050530000 16364050250000 16364050550000 16364050700000 16364050230000
16364050400000 16364050430000 16364050690000 16364050730000 16364050750000
16364050310000 16364050340000 16364050510000 16364050460000 16364050260000
16364050270000 16364050600000 16364050650000 16364050630000 16364050770000
16364050350000 16364050560000 16364050480000 16364050570000 16364050330000
16364050610000 16364050720000 16364050450000 16364050660000 16364050240000
16364050710000 16364050410000 16364050500000 16364050540000 16364050300000
16364050370000 16364050320000 16364050640000 16364050440000 16364050670000
16364050520000 16364050360000 16364050220000 16364050680000 16364050280000
16364050290000 16364050490000 17314200560000 17314200510000 17314200530000
17314200540000 17314200520000

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.