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	17341200670000
Property address	3408 S PRAIRIE AVE
Township	South Chicago (76)
Assessor neighborhood	76041
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$50,000	**$39,001**	**$10,999**

22.0% of the current assessed value.
Estimated tax effect about $2,333 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 35 other properties in assessor neighborhood 76041 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 $19.25 per square foot. This home is assessed at $24.68 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,026 square feet gives $39,001. 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	2,026 square feet
Land area	2,995 square feet
Year built	1888
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$50,000
Assessed value per square foot	$24.68

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	47
2	Building area within 15% of this home	38
3	Built within 15 years of this home	35
4	Same building type	35
5	Same construction quality grade	35

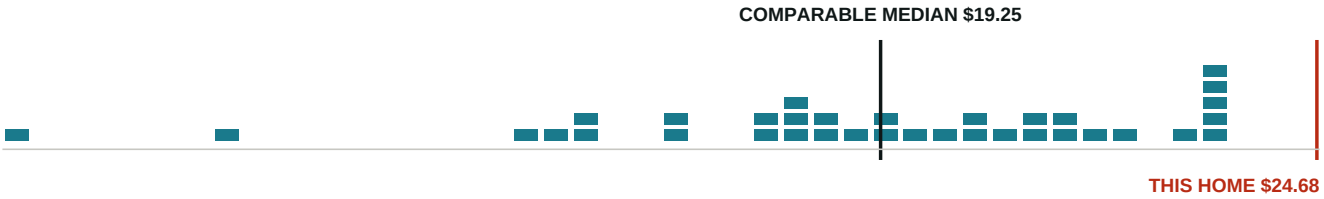
The comparable figure used is the median of all 35 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 35 properties 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	35
Lowest assessed	$8.39 per square foot
25th percentile	$17.72 per square foot
Median	$19.25 per square foot
75th percentile	$21.66 per square foot
Highest assessed	$23.52 per square foot
This home	$24.68 per square foot
Position	assessed above 35 of the 35 comparable properties, the 100th percentile



$8.39 per sq ft — 35 comparable properties by assessed value per square foot, one mark is one property — $24.68 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 35 comparables	$19.25
Building area of this home	2,026 sq ft
Median multiplied by building area	**$39,001**
Current total assessed value	$50,000
Difference, the reduction requested	**$10,999**

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 $10,999 in assessed value is worth roughly $2,333 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

All 35 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17343101060000	3652 S GILES AVE	1,963	1890	5	3	$16,468	$8.39
17343101070000	3654 S GILES AVE	1,963	1890	5	3	$21,828	$11.12
17343080280000	3664 S INDIANA AVE	1,958	1873	6	2	$29,000	$14.81
17341100400000	3240 S PRAIRIE AVE	2,122	1888	3	3	$32,000	$15.08
17344100100000	3619 S ELLIS AVE 1	2,066	1888	4	2	$32,000	$15.49
17343130140000	3720 S WABASH AVE	1,862	1888	4	2	$29,000	$15.57
17343091320000	3514 S PRAIRIE AVE	1,806	1882	4	2	$29,991	$16.61
17343120050000	3519 S CALUMET AVE	1,800	1888	6	2	$30,000	$16.67
17343210220000	3804 S WABASH AVE	1,856	1888	4	3	$32,867	$17.71
17343180430000	3734 S CALUMET AVE	1,804	1888	6	2	$32,000	$17.74
17343110430000	3516 S CALUMET AVE	2,032	1897	4	2	$37,000	$18.21
17343110440000	3518 S CALUMET AVE	1,862	1888	4	2	$34,000	$18.26
17343210200000	3800 S WABASH AVE 1	2,173	1888	3	3	$39,773	$18.30
17343180560000	310 E 38TH ST	2,150	1888	4	2	$40,000	$18.60
17343120040000	3517 S CALUMET AVE	1,920	1888	6	2	$36,000	$18.75
17343100680000	3548 S GILES AVE	1,918	1888	4	3	$36,547	$19.05
17341220470000	3427 S GILES AVE	2,082	1888	4	2	$40,000	$19.21
17341210750000	3365 S PRAIRIE AVE	1,974	1886	6	2	$38,000	$19.25
17341040190000	3112 S GILES AVE	2,000	1887	3	1	$39,000	$19.50
17341220320000	3361 S GILES AVE	1,846	1888	3	2	$37,000	$20.04
17341100470000	3218 S PRAIRIE AVE	1,763	1888	3	2	$36,000	$20.42
17341210820000	3427 S PRAIRIE AVE	2,163	1892	4	3	$44,192	$20.43
17343110460000	3524 S CALUMET AVE 1	1,862	1888	6	3	$39,000	$20.95
17341030290000	3134 S PRAIRIE AVE	2,120	1888	6	2	$45,000	$21.23
17343100210000	3555 S PRAIRIE AVE	2,160	1889	4	2	$46,001	$21.30
17343101380000	3645 S PRAIRIE AVE	2,174	1889	4	2	$47,000	$21.62
17341040140000	3149 S PRAIRIE AVE	1,936	1888	4	2	$42,000	$21.69
17343100470000	3641 S PRAIRIE AVE	2,016	1888	4	2	$44,000	$21.83
17341200800000	3440 S PRAIRIE AVE	1,789	1888	3	1	$40,000	$22.36
17341210410000	3340 S GILES AVE	2,172	1888	6	3	$50,000	$23.02
17343090760000	3604 S PRAIRIE AVE	2,068	1893	4	2	$48,000	$23.21
17341040130000	3145 S PRAIRIE AVE	1,760	1888	4	2	$41,000	$23.30
17341220040000	3307 S GILES AVE	1,972	1887	5	2	$46,000	$23.33
17341040460000	3143 S PRAIRIE AVE	1,757	1888	3	2	$41,000	$23.34
17341200810000	3442 S PRAIRIE AVE	1,828	1888	4	2	$43,000	$23.52
17341200670000	**3408 S PRAIRIE AVE**	**2,026**	**1888**	**4**	**3**	**$50,000**	**$24.68**

Median of all 35 comparables: $19.25 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76041, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 35 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.

17343101060000	17343101070000	17343080280000	17341100400000	17344100100000
17343130140000	17343091320000	17343120050000	17343210220000	17343180430000
17343110430000	17343110440000	17343210200000	17343180560000	17343120040000
17343100680000	17341220470000	17341210750000	17341040190000	17341220320000
17341100470000	17341210820000	17343110460000	17341030290000	17343100210000
17343101380000	17341040140000	17343100470000	17341200800000	17341210410000
17343090760000	17341040130000	17341220040000	17341040460000	17341200810000

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.