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	29071150020000
Property address	14301 DAVIS AVE
Township	Thornton (37)
Assessor neighborhood	37010
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$13,203

26.5% of the current assessed value.

COMPARABLES IMPLY

$9,706

REDUCTION REQUESTED

$3,497

Estimated tax effect about $742 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 149 other properties in assessor neighborhood 37010 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 $8.05 per square foot. This home is assessed at $10.95 per square foot, which is 36% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,206 square feet gives $9,706. 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	1,206 square feet
Land area	3,150 square feet
Year built	2005
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$13,203
Assessed value per square foot	$10.95

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	325
2	Building area within 15% of this home	160
3	Built within 15 years of this home	149
4	Same building type	149
5	Same construction quality grade	149

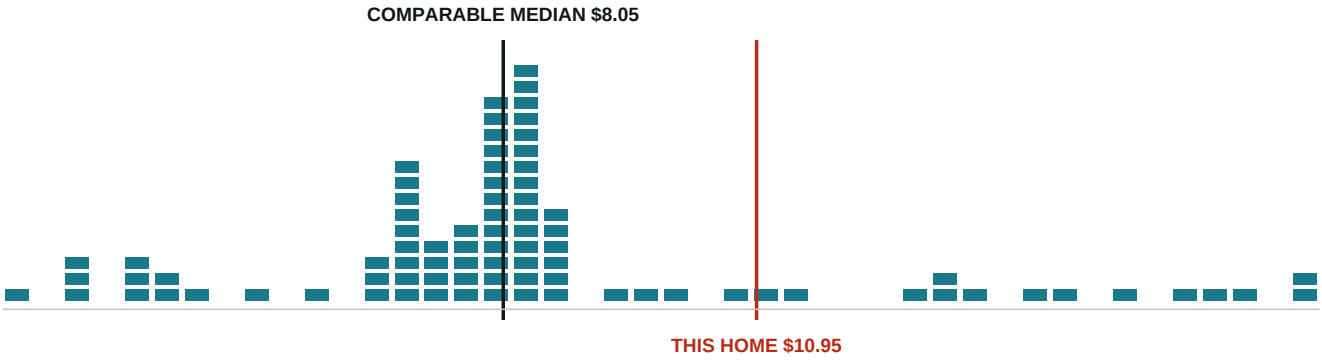
The comparable figure used is the median of all 149 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 149 properties 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	149
Lowest assessed	$2.31 per square foot
25th percentile	$7.07 per square foot
Median	$8.05 per square foot
75th percentile	$8.48 per square foot
Highest assessed	$17.39 per square foot
This home	$10.95 per square foot
Position	assessed above 128 of the 149 comparable properties, the 86th percentile



$2.31 per sq ft — 149 comparable properties by assessed value per square foot, one mark is 2 properties — $17.39 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 149 comparables	$8.05
Building area of this home	1,206 sq ft
Median multiplied by building area	**$9,706**
Current total assessed value	$13,203
Difference, the reduction requested	**$3,497**

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 $3,497 in assessed value is worth roughly $742 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

149 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 149 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
29071220030000	14407 OAKLEY AVE	1,258	1995	3	1	$4,031	$3.20
29071220050000	14407 OAKLEY AVE	1,258	1995	3	1	$4,031	$3.20
29064180200000	14221 SEELEY AVE	1,142	2004	3	1	$4,225	$3.70
29064170400000	14228 SEELEY AVE	1,142	2004	3	2	$4,225	$3.70
29072110130000	14423 MARSHFIELD AVE	1,114	1999	3	1	$4,220	$3.79
29064170450000	14236 SEELEY AVE	1,142	2004	3	2	$4,399	$3.85
29064180160000	14213 SEELEY AVE	1,137	2004	3	2	$4,425	$3.89
29071150010000	14301 DAVIS AVE	1,206	2005	3	1	$5,244	$4.35
29064220180000	14239 HONORE AVE	1,109	1996	3	1	$4,831	$4.36
29064220160000	14239 HONORE AVE	1,109	1996	3	1	$4,831	$4.36
29064180030000	2013 W 142ND ST	1,118	1994	3	1	$7,269	$6.50
29064180010000	2017 W 142ND ST	1,120	1994	3	1	$7,674	$6.85
29072010280000	14308 S LINCOLN AVE	1,282	2002	3	1	$8,873	$6.92
29072010290000	14308 S LINCOLN AVE	1,282	2002	3	1	$8,887	$6.93
29071220080000	14415 OAKLEY AVE	1,258	1995	3	1	$8,894	$7.07
29071220090000	14415 OAKLEY AVE	1,258	1995	3	1	$8,894	$7.07
29072020020000	14305 LINCOLN AVE	1,270	2002	3	1	$9,114	$7.18
29072020010000	14301 LINCOLN AVE	1,270	2002	3	1	$9,138	$7.20
29064170290000	14204 SEELEY AVE	1,291	1995	3	1	$9,372	$7.26
29064170280000	14204 SEELEY AVE	1,291	1995	3	1	$9,447	$7.32
29071090300000	14247 DAVIS CT	1,206	2005	3	1	$8,890	$7.37
29071090310000	14247 DAVIS CT	1,206	2005	3	1	$8,890	$7.37
29064210370000	14244 HONORE AVE	1,109	1996	3	1	$8,390	$7.57
29064210360000	14244 HONORE AVE	1,109	1996	3	1	$8,390	$7.57
29071290170000	14533 OAKLEY AVE	1,154	1994	3	1	$8,894	$7.71
29071290180000	14533 OAKLEY AVE	1,154	1994	3	1	$8,894	$7.71
29071290160000	14529 OAKLEY AVE	1,154	1994	3	1	$8,894	$7.71
29071290150000	14529 OAKLEY AVE	1,154	1994	3	1	$8,894	$7.71
29071330040000	14507 HOYNE AVE	1,251	2005	3	2	$9,878	$7.90
29071330050000	14509 HOYNE AVE	1,251	2005	3	2	$9,878	$7.90
29064120430000	1908 W 142ND ST	1,252	2004	3	2	$9,890	$7.90
29064120440000		1,252	2004	3	2	$9,890	$7.90
29071280360000		1,122	1994	3	1	$8,894	$7.93
29071280370000		1,122	1994	3	1	$8,894	$7.93
29071280350000		1,122	1994	3	1	$8,894	$7.93
29071280380000		1,122	1994	3	1	$8,894	$7.93
29064220170000		1,109	1996	3	1	$8,888	$8.01
29072020450000		1,109	1996	3	2	$8,890	$8.02
29072020460000		1,109	1996	3	2	$8,890	$8.02
29064200020000		1,116	1995	3	1	$9,082	$8.14

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29064200010000		1,116	1995	3	1	$9,317	$8.35
29071220040000		1,258	1995	3	1	$10,516	$8.36
29072020470000		1,109	1996	3	2	$9,390	$8.47
29064170170000		1,109	1996	3	2	$9,390	$8.47
29072020480000		1,109	1996	3	2	$9,390	$8.47
29064170180000		1,109	1996	3	2	$9,390	$8.47
29064170190000		1,109	1996	3	2	$9,390	$8.47
29064170200000		1,109	1996	3	2	$9,390	$8.47
29064180060000		1,109	1996	3	2	$9,390	$8.47
29064180050000		1,109	1996	3	2	$9,390	$8.47
29064180040000		1,118	1994	3	1	$10,512	$9.40
29064180020000		1,120	1994	3	1	$10,735	$9.58
29071150020000	**14301 DAVIS AVE**	**1,206**	**2005**	**3**	**1**	**$13,203**	**$10.95**
29064180190000		1,142	2004	3	1	$14,556	$12.75
29064170410000		1,142	2004	3	2	$14,556	$12.75
29072110120000		1,114	1999	3	1	$14,555	$13.07
29064170440000		1,142	2004	3	2	$14,923	$13.07
29064180150000		1,137	2004	3	2	$15,356	$13.51
29064170230000		1,116	1995	3	1	$17,000	$15.23
29064180490000		1,109	1997	3	1	$18,000	$16.23
29064170490000		1,107	1995	3	2	$19,000	$17.16

Median of all 149 comparables: $8.05 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 149 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.

29071290210000	29071150030000	29071220030000	29071220050000	29064170080000
29064120310000	29064180200000	29064170400000	29072110130000	29064170450000
29064180160000	29071150010000	29064220180000	29064220160000	29071130300000
29064170100000	29064170140000	29064120290000	29064180030000	29071080460000
29071080450000	29072050050000	29072050040000	29064120030000	29064120040000
29071080480000	29064110030000	29071080470000	29064180010000	29064110020000
29071290200000	29064200300000	29064200310000	29072010280000	29072010290000
29071140130000	29071140140000	29071220080000	29071220090000	29072020110000
29072020120000	29072020020000	29072020010000	29064170290000	29064170280000
29071090300000	29071090310000	29064210370000	29064210360000	29064090470000
29064090480000	29071290170000	29071290180000	29071290160000	29071290150000
29071080500000	29071080490000	29071330040000	29071330050000	29064120430000
29064120440000	29071280360000	29071280370000	29071280350000	29071280380000
29064200230000	29064200200000	29064200190000	29064200220000	29064220170000
29072020450000	29072020460000	29071280340000	29071280310000	29071280320000
29071280330000	29064170220000	29064170210000	29064170380000	29064180140000
29064180130000	29064170390000	29064200020000	29064120450000	29071280280000
29071220120000	29071220140000	29071220150000	29071220130000	29064170070000
29064170060000	29064200010000	29071220040000	29064120460000	29071280410000
29071280420000	29071290120000	29071290140000	29071290130000	29072020470000
29064170170000	29072020480000	29064170180000	29064170190000	29064170200000
29064180060000	29064180050000	29071290070000	29071290080000	29071290090000
29071290100000	29071290110000	29064170310000	29064170300000	29071280400000
29071280390000	29071280460000	29071230360000	29071230350000	29064180120000
29064170130000	29064180110000	29064120300000	29064180040000	29071130290000
29064180020000	29071290190000	29071150040000	29064170110000	29064120320000
29064170090000	29064180190000	29064170410000	29072110120000	29064170440000
29064170150000	29064180150000	29064210530000	29064210520000	29072050030000
29064170230000	29071290220000	29072050130000	29064180490000	29064160420000
29064170490000	29064170470000	29064170030000	29064170460000	

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.