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	29071420540000
Property address	14601 HOYNE AVE
Township	Thornton (37)
Assessor neighborhood	37010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$13,000

28.7% of the current assessed value.

COMPARABLES IMPLY

$9,274

REDUCTION REQUESTED

$3,726

Estimated tax effect about $790 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 91 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 $7.21 per square foot. This home is assessed at $10.11 per square foot, which is 40% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,286 square feet gives $9,274. 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	1,286 square feet
Land area	6,300 square feet
Year built	1967
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	$13,000
Assessed value per square foot	$10.11

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	266
2	Building area within 15% of this home	141
3	Built within 15 years of this home	97
4	Same building type	91
5	Same construction quality grade	91

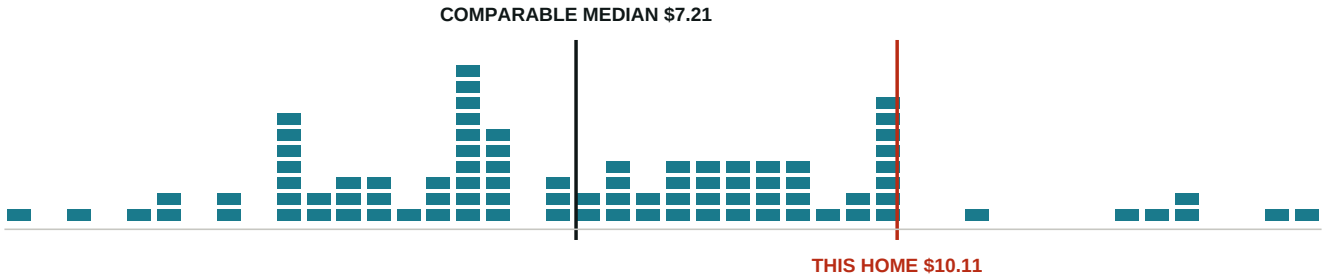
The comparable figure used is the median of all 91 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 91 properties 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	91
Lowest assessed	$2.05 per square foot
25th percentile	$5.85 per square foot
Median	$7.21 per square foot
75th percentile	$9.06 per square foot
Highest assessed	$13.94 per square foot
This home	$10.11 per square foot
Position	assessed above 78 of the 91 comparable properties, the 86th percentile



$2.05 per sq ft — 91 comparable properties by assessed value per square foot, one mark is one property — $13.94 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 91 comparables	$7.21
Building area of this home	1,286 sq ft
Median multiplied by building area	**$9,274**
Current total assessed value	$13,000
Difference, the reduction requested	**$3,726**

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 $3,726 in assessed value is worth roughly $790 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

91 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 91 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
29064120230000	14110 LINCOLN AVE	1,278	1963	3	1	$2,625	$2.05
29072110060000	14411 MARSHFIELD AVE	1,200	1954	3	1	$3,308	$2.76
29071400390000	233 SIBLEY BLVD	1,404	1956	3	1	$6,394	$4.55
29071400400000	233 SIBLEY BLVD	1,404	1956	3	1	$6,394	$4.55
29071420070000	14615 HOYNE AVE	1,394	1962	3	1	$6,394	$4.59
29071420060000	14615 HOYNE AVE	1,394	1962	3	1	$6,394	$4.59
29071320010000	14501 COOPER AVE	1,358	1965	3	1	$6,394	$4.71
29071320020000	14501 COOPER AVE	1,358	1965	3	1	$6,394	$4.71
29064130290000	14120 HONORE AVE	1,232	1959	3	1	$5,890	$4.78
29064130280000	14120 HONORE AVE	1,232	1959	3	1	$5,890	$4.78
29071230270000	14406 LEAVITT AVE	1,162	1972	2	1	$5,894	$5.07
29071230260000	14404 LEAVITT AVE	1,162	1972	2	1	$5,894	$5.07
29071300240000	14500 LEAVITT AVE	1,238	1962	3	1	$6,351	$5.13
29071300230000	14500 LEAVITT AVE	1,238	1962	3	1	$6,584	$5.32
29064260060000	38 W 141ST ST	1,216	1954	3	1	$7,000	$5.76
29064260470000	13 W 142ND ST	1,176	1955	4	1	$7,000	$5.95
29064230100000	47 W 141ST ST	1,152	1954	3	1	$7,000	$6.08
29064240030000	14415 S WOOD ST	1,152	1955	3	1	$7,001	$6.08
29064120240000	14110 LINCOLN AVE	1,278	1963	3	1	$8,156	$6.38
29064230030000	75 W 141ST ST	1,399	1954	3	1	$9,000	$6.43
29064230460000	15 141ST ST	1,392	1954	3	1	$9,000	$6.47
29081270490000	14505 ASHLAND AVE	1,382	1954	3	2	$9,000	$6.51
29081060310000	31 E 145TH ST	1,225	1961	3	1	$8,000	$6.53
29072110070000	14411 MARSHFIELD AVE	1,200	1954	3	1	$8,436	$7.03
29064230380000	14215 MARSHFIELD AVE	1,400	1955	3	1	$10,000	$7.14
29064260260000	14222 MARSHFIELD AVE	1,248	1955	3	1	$9,000	$7.21
29064230170000	19 W 141ST ST	1,360	1954	3	1	$10,000	$7.35
29064250320000	27 W 142ND ST	1,340	1956	2	1	$10,000	$7.46
29064260130000	14116 MARSHFIELD AVE	1,334	1955	4	1	$10,001	$7.50
29064240310000	14222 PAGE AVE	1,320	1955	4	1	$10,000	$7.58
29064270260000	14240 MARSHFIELD AVE	1,309	1955	4	1	$10,000	$7.64
29064270110000	18 W 142ND ST	1,274	1956	3	1	$10,000	$7.85
29064230330000	14139 MARSHFIELD AVE	1,267	1955	3	1	$10,001	$7.89
29064230360000	14209 MARSHFIELD AVE	1,240	1955	3	1	$10,001	$8.07
29081070150000	14400 MYRTLE AVE	1,233	1964	3	1	$10,000	$8.11
29064260190000	14140 MARSHFIELD AVE	1,212	1955	4	1	$10,001	$8.25
29072170630000	14646 SPAULDING AVE	1,205	1965	5	2	$10,001	$8.30
29064250110000	53 LAWSON LN	1,200	1958	3	1	$10,000	$8.33
29081010100000		1,190	1969	3	1	$10,000	$8.40
29081060460000		1,152	1968	3	1	$10,000	$8.68

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29081060470000		1,152	1968	3	1	$10,000	$8.68
29081060490000		1,152	1968	3	1	$10,000	$8.68
29071230520000		1,286	1969	3	1	$12,000	$9.33
29071230580000		1,286	1966	3	1	$12,000	$9.33
29071220510000		1,286	1968	3	1	$12,000	$9.33
29071230780000		1,286	1972	3	1	$12,000	$9.33
29064260250000		1,280	1955	3	2	$12,000	$9.38
29064250130000		1,220	1955	3	1	$12,001	$9.84
29072170640000		1,205	1965	5	2	$12,000	$9.96
29064250140000		1,200	1956	3	1	$12,000	$10.00
29071170230000		1,286	1967	3	1	$13,000	$10.11
29071230570000		1,286	1966	3	1	$13,000	$10.11
29071230600000		1,286	1966	3	1	$13,000	$10.11
29071230590000		1,286	1968	3	1	$13,000	$10.11
29071230530000		1,286	1967	3	1	$13,000	$10.11
29071230560000		1,286	1966	3	1	$13,000	$10.11
29071420540000	**14601 HOYNE AVE**	**1,286**	**1967**	**3**	**1**	**$13,000**	**$10.11**
29064230290000		1,409	1955	3	2	$17,001	$12.07
29071230550000		1,286	1966	3	2	$16,000	$12.44
29071220480000		1,341	1968	3	3	$17,000	$12.68
29064240360000		1,250	1955	3	1	$17,000	$13.60

Median of all 91 comparables: $7.21 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 91 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.

29064120230000	29072110060000	29071310030000	29071300330000	29071300320000
29071420080000	29071420090000	29071400390000	29071400400000	29071420070000
29071420060000	29071300310000	29071320010000	29071320020000	29064130290000
29064130280000	29071230270000	29071230260000	29071300240000	29071300230000
29064130480000	29064130470000	29064260060000	29064260470000	29064230100000
29064240030000	29081280730000	29081060330000	29081080190000	29081080170000
29081080230000	29081080200000	29081080180000	29081080080000	29081080210000
29064260110000	29064120240000	29064230030000	29064230460000	29081270490000
29081060310000	29071310040000	29072110070000	29081060320000	29064230380000
29064260260000	29064230170000	29064250320000	29064260130000	29064240310000
29064270260000	29064270110000	29064230330000	29064230360000	29081070150000
29081080060000	29064260190000	29072170630000	29064250110000	29064240070000
29081010100000	29081060460000	29081060470000	29081060490000	29081060500000
29071420530000	29081080160000	29081070200000	29081070160000	29071230520000
29071230580000	29071220510000	29071230780000	29064260250000	29064260230000
29064250130000	29072170640000	29064250140000	29071170230000	29071230570000
29071230600000	29071230590000	29071230530000	29071230560000	29071230750000
29064230290000	29071230550000	29071220480000	29081070190000	29064240360000
29081140370000				

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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