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	29122160530000
Property address	409 PAXTON AVE
Township	Thornton (37)
Assessor neighborhood	37053
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$23,000	**$16,640**	**$6,360**

27.7% of the current assessed value.
Estimated tax effect about $1,349 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1390 other properties in assessor neighborhood 37053 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 $12.80 per square foot. This home is assessed at $17.69 per square foot, which is 38% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,300 square feet gives $16,640. 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	1,300 square feet
Land area	6,000 square feet
Year built	1969
Building type	1 Story
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	$23,000
Assessed value per square foot	$17.69

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	1,560
2	Building area within 15% of this home	1,447
3	Built within 15 years of this home	1,396
4	Same building type	1,391
5	Same construction quality grade	1,390

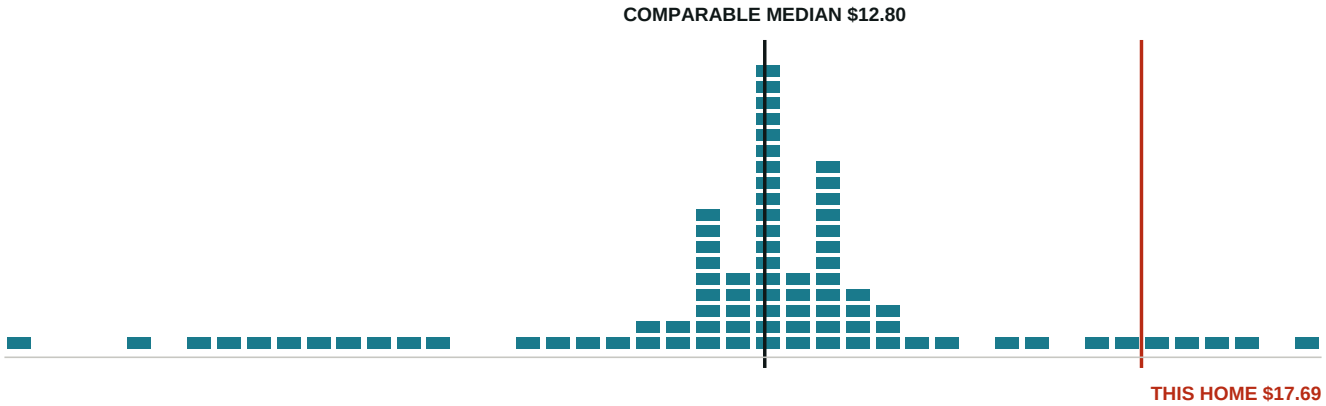
The comparable figure used is the median of all 1390 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1390 properties 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	1,390
Lowest assessed	$2.93 per square foot
25th percentile	$12.28 per square foot
Median	$12.80 per square foot
75th percentile	$13.58 per square foot
Highest assessed	$20.03 per square foot
This home	$17.69 per square foot
Position	assessed above 1363 of the 1390 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1390 comparables	$12.80
Building area of this home	1,300 sq ft
Median multiplied by building area	**$16,640**
Current total assessed value	$23,000
Difference, the reduction requested	**$6,360**

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 $6,360 in assessed value is worth roughly $1,349 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

1390 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 1390 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
29124080020000	527 PAXTON AVE	1,303	1972	3	1	$8,758	$6.72
29124080010000	527 PAXTON AVE	1,303	1972	3	1	$8,939	$6.86
29122140280000	358 HOXIE AVE	1,303	1970	3	1	$14,000	$10.74
30071270060000		1,303	1978	3	1	$16,000	$12.28
30071270080000		1,303	1977	3	2	$16,000	$12.28
30073250220000		1,303	1974	3	1	$16,000	$12.28
30071270040000		1,303	1978	3	2	$16,000	$12.28
30071290140000		1,303	1978	3	2	$16,000	$12.28
30071280050000		1,303	1977	3	1	$16,000	$12.28
30071270160000		1,303	1978	3	2	$16,000	$12.28
30071280040000		1,303	1977	3	1	$16,000	$12.28
30071270180000		1,303	1978	3	2	$16,000	$12.28
30071270360000		1,303	1977	3	2	$16,000	$12.28
30071270150000		1,303	1979	3	2	$16,000	$12.28
29122210150000		1,303	1969	3	1	$16,000	$12.28
29124080190000		1,303	1973	3	1	$16,000	$12.28
30071190100000		1,303	1978	3	1	$16,000	$12.28
30071190110000		1,303	1977	3	1	$16,000	$12.28
30071270170000		1,303	1978	3	2	$16,000	$12.28
29124280420000		1,300	1969	3	1	$16,000	$12.31
29122210120000		1,300	1969	3	1	$16,000	$12.31
29122210090000		1,300	1969	3	1	$16,000	$12.31
30071100210000		1,300	1978	3	2	$16,000	$12.31
29122230440000		1,300	1980	3	1	$16,001	$12.31
29122230430000		1,300	1979	3	1	$16,001	$12.31
30071030130000		1,298	1976	3	2	$16,000	$12.33
30073110060000		1,298	1971	3	1	$16,000	$12.33
30071030150000		1,298	1976	3	2	$16,000	$12.33
30071020240000		1,298	1979	3	2	$16,000	$12.33
30071020260000		1,298	1977	3	1	$16,000	$12.33
30071020270000		1,298	1978	3	2	$16,000	$12.33
30071020250000		1,298	1976	3	2	$16,000	$12.33
30071020230000		1,298	1976	3	2	$16,000	$12.33
30071020280000		1,298	1978	3	2	$16,000	$12.33
30073160310000		1,303	1969	3	2	$17,000	$13.05
30073090230000		1,303	1972	3	1	$17,000	$13.05
30071190070000		1,303	1977	3	2	$17,000	$13.05
30071290180000		1,303	1978	3	2	$17,000	$13.05
30071270370000		1,303	1980	3	2	$17,000	$13.05
30073170200000		1,303	1969	3	1	$17,000	$13.05

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
30071200080000		1,303	1978	3	2	$17,000	$13.05
30071290220000		1,303	1979	3	2	$17,000	$13.05
30071190060000		1,303	1977	3	2	$17,000	$13.05
30071280100000		1,303	1977	3	2	$17,000	$13.05
30071270350000		1,303	1977	3	2	$17,000	$13.05
30073130390000		1,300	1977	3	1	$17,000	$13.08
30071090160000		1,300	1979	3	1	$17,000	$13.08
30073110380000		1,299	1972	3	1	$17,000	$13.09
30073240240000		1,298	1978	3	2	$17,000	$13.10
30071300460000		1,298	1981	3	1	$17,000	$13.10
30073110070000		1,298	1971	3	1	$17,000	$13.10
30073120400000		1,298	1979	3	1	$17,000	$13.10
30071020350000		1,298	1978	3	2	$17,000	$13.10
30071020360000		1,298	1980	3	2	$17,000	$13.10
30073120060000		1,301	1972	3	1	$18,000	$13.84
30073210370000		1,300	1977	3	1	$18,000	$13.85
30073210380000		1,300	1977	3	2	$19,000	$14.62
29122160530000	**409 PAXTON AVE**	**1,300**	**1969**	**3**	**1**	**$23,000**	**$17.69**
29122130230000		1,298	1971	3	1	$23,000	$17.72
30071270070000		1,302	1977	3	2	$24,000	$18.43
30071030160000		1,298	1976	5	3	$26,000	$20.03

Median of all 1390 comparables: $12.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37053, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1390 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.

29124280360000	29124130150000	29124290130000	29122000020000	29122010020000
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29124120260000	29124120280000	29124120270000	29124280290000	29124280300000
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29124040160000	29122160370000	29122160360000	29122170260000	29122100230000
29124190320000	29122170100000	29122180190000	29122100270000	30071200300000
29122260080000	30071280160000	29122060380000	29122240240000	29122140280000
29122130140000	29122240230000	29122080510000	29122080520000	29122140160000
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29122200110000	29122180250000	29122160290000	29122130020000	29122130030000
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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.