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	29141550250000
Property address	15700 MARYLAND AVE
Township	Thornton (37)
Assessor neighborhood	37033
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$22,000

26.4% of the current assessed value.

COMPARABLES IMPLY

$16,196

Estimated tax effect about $1,231 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,804

SECTION 1

The argument in one paragraph

The Assessor values 890 other properties in assessor neighborhood 37033 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 $12.13 per square foot. This home is assessed at $16.48 per square foot, which is 36% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,335 square feet gives $16,196. 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	1,335 square feet
Land area	4,800 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$22,000
Assessed value per square foot	$16.48

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	1,657
2	Building area within 15% of this home	1,007
3	Built within 15 years of this home	894
4	Same building type	890
5	Same construction quality grade	890

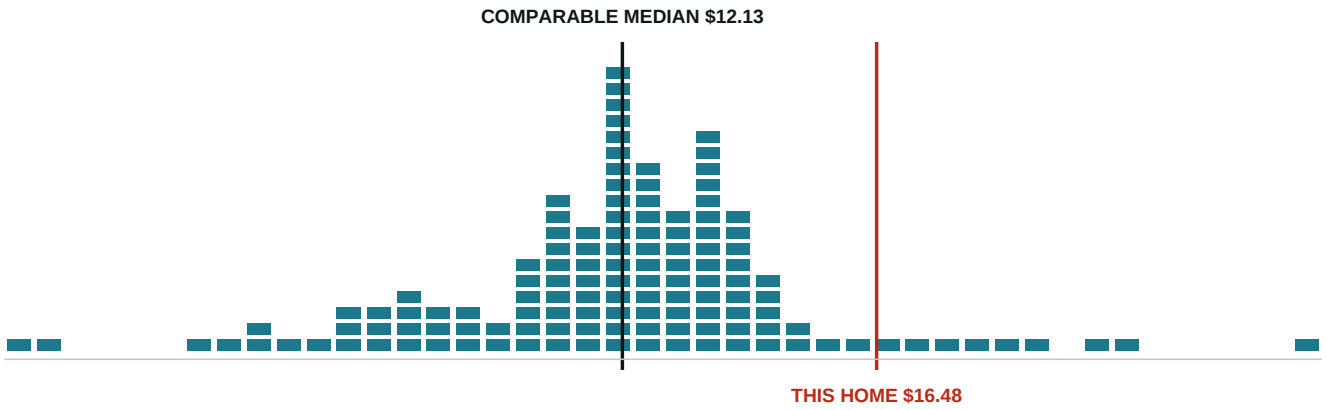
The comparable figure used is the median of all 890 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 890 properties 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	890
Lowest assessed	$1.57 per square foot
25th percentile	$10.96 per square foot
Median	$12.13 per square foot
75th percentile	$13.55 per square foot
Highest assessed	$24.09 per square foot
This home	$16.48 per square foot
Position	assessed above 876 of the 890 comparable properties, the 98th percentile



$1.57 per sq ft — 890 comparable properties by assessed value per square foot, one mark is 8 properties — $24.09 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 890 comparables	$12.13
Building area of this home	1,335 sq ft
Median multiplied by building area	**$16,196**
Current total assessed value	$22,000
Difference, the reduction requested	**$5,804**

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 $5,804 in assessed value is worth roughly $1,231 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

890 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 890 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
29152140790000	15556 GOUWENS LN	1,344	1961	3	1	$2,104	$1.57
29104000180000	15027 CHICAGO RD	1,335	1978	3	1	$7,585	$5.68
29104000190000	15027 CHICAGO RD	1,335	1978	3	1	$7,585	$5.68
29114070130000	15100 HARPER AVE	1,326	1968	3	1	$8,416	$6.35
29114070120000	15100 HARPER AVE	1,326	1968	3	1	$8,494	$6.41
29142250070000	1424 154TH PL	1,350	1962	3	1	$10,000	$7.41
29114210270000	15150 SUNSET DR	1,348	1959	3	1	$10,000	$7.42
29142230060000	15426 DORCHESTER AVE	1,325	1958	3	1	$10,000	$7.55
29114180030000	15009 MEADOW LN	1,322	1957	3	1	$10,000	$7.56
29114260100000		1,347	1959	3	1	$12,000	$8.91
29114110240000		1,345	1958	3	1	$12,000	$8.92
29114260080000		1,338	1959	3	1	$12,000	$8.97
29114260170000		1,326	1960	3	2	$12,000	$9.05
29114180190000		1,335	1975	3	1	$13,000	$9.74
29141390010000		1,347	1963	3	1	$14,000	$10.39
29104250370000		1,344	1965	3	1	$14,000	$10.42
29104090180000		1,343	1961	3	1	$14,000	$10.42
29104070200000		1,335	1959	3	1	$14,000	$10.49
29104070260000		1,335	1960	3	1	$14,000	$10.49
29104080060000		1,335	1960	3	1	$14,000	$10.49
29104070500000		1,325	1961	3	1	$14,000	$10.57
29114180200000		1,323	1975	3	1	$14,000	$10.58
29142190290000		1,318	1963	3	1	$14,000	$10.62
29104090350000		1,340	1966	3	1	$15,000	$11.19
29152140760000		1,344	1961	3	1	$15,367	$11.43
29104070190000		1,347	1960	3	1	$16,000	$11.88
29141510250000		1,339	1961	3	1	$16,000	$11.95
29141500170000		1,339	1961	3	1	$16,001	$11.95
29131060430000		1,335	1973	3	1	$16,000	$11.99
29131090100000		1,332	1973	3	1	$16,000	$12.01
29104070490000		1,332	1961	3	1	$16,000	$12.01
29131090110000		1,332	1973	3	1	$16,000	$12.01
29152210050000		1,331	1963	3	1	$16,000	$12.02
29141360160000		1,330	1956	3	1	$16,000	$12.03
29141490190000		1,330	1958	3	1	$16,000	$12.03
29141380010000		1,325	1962	3	1	$16,000	$12.08
29141300280000		1,325	1962	3	1	$16,000	$12.08
29104110530000		1,350	1985	3	1	$17,000	$12.59
29152240010000		1,348	1964	3	1	$17,000	$12.61
29152240060000		1,348	1964	3	1	$17,000	$12.61

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29104010310000		1,340	1967	3	2	$17,000	$12.69
29141510270000		1,339	1960	3	1	$17,000	$12.70
29141390160000		1,335	1968	3	1	$17,000	$12.73
29141450080000		1,335	1970	3	1	$17,000	$12.73
29141530230000		1,335	1971	3	1	$17,001	$12.73
29141390150000		1,330	1963	3	1	$17,000	$12.78
29141390300000		1,330	1963	3	1	$17,000	$12.78
29152140680000		1,328	1959	3	1	$17,000	$12.80
29152140660000		1,328	1960	3	1	$17,000	$12.80
29141370130000		1,328	1956	3	2	$17,000	$12.80
29141530190000		1,326	1967	3	1	$17,000	$12.82
29141530150000		1,326	1967	3	1	$17,000	$12.82
29141290280000		1,323	1958	3	1	$17,000	$12.85
29113170080000		1,320	1962	3	1	$17,000	$12.88
29152240040000		1,339	1964	3	2	$18,000	$13.44
29152240090000		1,339	1964	3	2	$18,000	$13.44
29141530480000		1,330	1963	3	1	$18,000	$13.53
29152140710000		1,328	1959	3	1	$18,000	$13.55
29152140650000		1,328	1963	3	1	$18,000	$13.55
29113180040000		1,320	1964	3	1	$18,000	$13.64
29141550250000	**15700 MARYLAND AVE**	**1,335**	**1971**	**3**	**1**	**$22,000**	**$16.48**

Median of all 890 comparables: $12.13 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37033, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 890 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.

29152140790000	29104160380000	29114060400000	29104180390000	29104000180000
29104000190000	29103080130000	29103080140000	29141550290000	29141550340000
29104070160000	29151080040000	29151080050000	29104070060000	29104070050000
29114060390000	29104180010000	29114070130000	29104030520000	29104030530000
29114070120000	29114260090000	29114190510000	29114220240000	29104070430000
29142230080000	29114220340000	29103090140000	29103090150000	29114220020000
29114260180000	29104000260000	29104000270000	29142250070000	29114210270000
29142230060000	29114240130000	29114180030000	29114210180000	29114260110000
29114240060000	29114220310000	29114230240000	29114240110000	29114230210000
29114260120000	29114210250000	29114230250000	29114190300000	29114220030000
29114240200000	29114220070000	29114200370000	29114240280000	29114240170000
29114240120000	29142230070000	29114190310000	29114190340000	29114230050000
29114200180000	29114180050000	29114190370000	29113030290000	29114240070000
29114230230000	29114180040000	29114220320000	29114240080000	29114220200000
29114170030000	29114220290000	29114200340000	29114200310000	29114230140000
29114230100000	29114190520000	29114200380000	29114260130000	29114070060000
29114200390000	29114230040000	29114170020000	29114240030000	29114220160000
29114230170000	29114200400000	29114180070000	29114200170000	29114230130000
29114220260000	29114230110000	29114170070000	29114220060000	29114110290000
29114220210000	29114230070000	29114190480000	29114240140000	29114240100000
29114240160000	29114190400000	29114200350000	29114230120000	29114200220000
29114240180000	29114230180000	29114200270000	29114110580000	29114260100000
29114110240000	29114260080000	29114260170000	29142230040000	29114260050000
29104160080000	29114240010000	29104100350000	29114200300000	29113020320000
29113020300000	29142250080000	29141320140000	29114240400000	29114260210000
29114240210000	29114230080000	29114190430000	29114240190000	29114230030000
29114230160000	29114270020000	29114270050000	29114130500000	29114280410000
29114190330000	29114230010000	29114280200000	29114060410000	29114180190000
29114270210000	29114260230000	29141300140000	29114180170000	29114200230000
29114200260000	29113020330000	29114240270000	29104240090000	29114190420000
29104030440000	29113020340000	29113010300000	29113020360000	29141400220000
29131000570000	29114220170000	29114240370000	29114240300000	29114240260000
29104290100000	29114190470000	29114220180000	29114190530000	29114220330000
29114230060000	29114280360000	29114290140000	29114280380000	29141390010000
29113020350000	29104250370000	29104090180000	29114050110000	29114270170000
29114270190000	29114280010000	29104070200000	29104070260000	29104080060000
29114230300000	29114230270000	29114280400000	29114180140000	29114280210000
29114280220000	29114230220000	29114210090000	29104070500000	29114180200000
29142190290000	29114250150000	29114250160000	29141310140000	29141300150000
29114220010000	29114190460000	29141390180000	29141550310000	29141300270000
29114230310000	29141310080000	29104290210000	29152100030000	29113000330000
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29131040010000	29141500210000	29141520080000	29114200280000	29131060020000
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29113120560000	29113120570000	29113120550000	29113120540000	29104090380000
29104090170000	29104110340000	29104260220000	29104090130000	29131060250000
29104020300000	29104290220000	29113010260000	29113010360000	29104180340000
29141310050000	29152180090000	29141290250000	29141450010000	29104100150000
29104030420000	29142000080000	29141370010000	29104090030000	29131040030000
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29114250170000	29104160360000	29152010370000	29152010380000	29104110350000
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29113000300000	29131060010000	29104020110000	29114240020000	29141300230000
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29113250040000	29141440160000	29141390190000	29141440090000	29141560090000
29141560120000	29114240350000	29113220150000	29114240330000	29142130330000
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29141380110000	29142150100000	29103090580000	29141300190000	29141300210000
29141470170000	29141470250000	29113180040000	29104090200000	29142120250000
29142190280000	29141480090000	29141480140000	29141480220000	29141480190000
29141470130000	29141460060000	29141490020000	29141490110000	29141490080000
29141480120000	29141490100000	29141470080000	29141460020000	29141490070000
29141460040000	29141470230000	29152210070000	29113210060000	29152180100000
29142190330000	29104100210000	29104150340000	29104090150000	29141390280000
29142160170000	29141300160000	29152140640000	29104190120000	29142090100000
29104080100000	29104100040000	29152130050000	29141370150000	29152190010000
29141480070000	29141520190000	29141500430000	29142170370000	29152190120000
29152190090000	29152180130000	29152170190000	29152180180000	29152140460000
29152190080000	29152180120000	29152190030000	29104080350000	29152200110000
29152140690000	29141390140000	29141450030000	29152120210000	29141490130000
29104080090000	29104100110000	29113210150000	29141500110000	29141500120000
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29141460140000	29141460130000	29141510120000	29152160190000	29141510070000

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29152090150000	29141530370000	29141540170000	29141520130000	29141540140000
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29104250030000	29104250010000	29104250040000	29104250060000	29142180350000
29141200040000	29113000410000	29152210120000	29131040100000	29142120120000
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29152190110000	29141380030000	29142160010000	29141540200000	29141510190000
29113200020000	29152210160000	29104110420000	29113190050000	29113190030000
29104110260000	29104110400000	29113180110000	29104110430000	29141500240000
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29152190070000	29152190060000	29152180190000	29141290220000	29152130180000
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29113190070000	29113240010000	29152210040000	29141390210000	29141520030000
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29141460160000	29152150040000	29114240340000	29104230280000	29141390290000
29141520020000	29113190120000	29141490090000	29141540040000	29113230030000
29141560250000	29142180410000	29152140750000	29142170280000	29152190250000

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.