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	29314010270000
Property address	17914 HOMEWOOD AVE
Township	Thornton (37)
Assessor neighborhood	37162
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$43,000

35.5% of the current assessed value.

COMPARABLES IMPLY

$27,714

Estimated tax effect about $3,242 a year at a 7% composite rate.

REDUCTION REQUESTED

$15,286

SECTION 1

The argument in one paragraph

The Assessor values 20 other properties in assessor neighborhood 37162 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 $14.56 per square foot. This home is assessed at $22.58 per square foot, which is 55% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,904 square feet gives $27,714. 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	1,904 square feet
Land area	19,028 square feet
Year built	1920
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	11
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$22.58

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	85
2	Building area within 15% of this home	55
3	Built within 15 years of this home	25
4	Same building type	20
5	Same construction quality grade	20

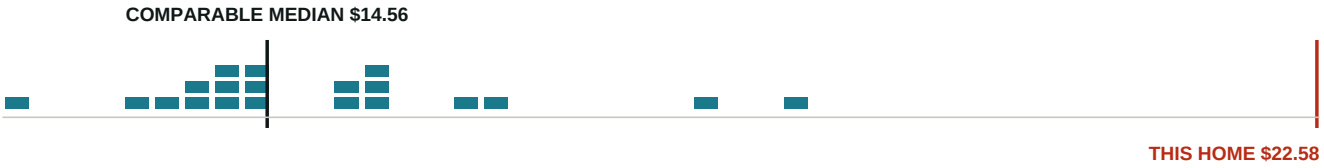
The comparable figure used is the median of all 20 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 20 properties 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	20
Lowest assessed	$12.54 per square foot
25th percentile	$14.15 per square foot
Median	$14.56 per square foot
75th percentile	$15.42 per square foot
Highest assessed	$18.56 per square foot
This home	$22.58 per square foot
Position	assessed above 20 of the 20 comparable properties, the 100th percentile



$12.54 per sq ft — 20 comparable properties by assessed value per square foot, one mark is one property — $22.58 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 20 comparables	$14.56
Building area of this home	1,904 sq ft
Median multiplied by building area	**$27,714**
Current total assessed value	$43,000
Difference, the reduction requested	**$15,286**

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 $15,286 in assessed value is worth roughly $3,242 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 20 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
29314050110000	1621 BURR OAK RD	2,074	1929	4	1	$26,000	$12.54
29313160170000	2060 183RD ST	2,050	1908	5	2	$28,000	$13.66
29312060190000	1930 PINE RD	2,179	1926	5	1	$30,000	$13.77
29314160310000	1620 183RD ST	2,156	1923	3	2	$30,000	$13.91
29314070170000	1650 RIDGE RD	1,840	1925	3	1	$26,000	$14.13
29314120160000	1621 RIDGE RD	2,120	1908	4	1	$30,000	$14.15
29314020230000	1730 BURR OAK RD	2,171	1926	4	2	$31,000	$14.28
29312060080000	1831 CEDAR RD	1,881	1931	4	1	$27,000	$14.35
29314050210000	1636 LINDEN RD	2,078	1926	5	2	$30,000	$14.44
29314110200000	1836 OLIVE RD	2,066	1927	3	1	$30,000	$14.52
29314120810000	1740 OLIVE RD	1,919	1923	4	1	$28,000	$14.59
29323080180000	1260 OLIVE RD	1,974	1930	4	2	$30,000	$15.20
29314050240000	1620 LINDEN RD	1,836	1924	4	2	$28,000	$15.25
29323000520000	1358 BURR OAK RD	1,889	1916	4	2	$29,000	$15.35
29312060440000	1924 PINE RD	1,817	1911	4	2	$28,000	$15.41
29314010480000	1847 PINE RD	1,813	1929	3	1	$28,000	$15.44
29323101690000	1417 OLIVE RD	1,935	1911	3	1	$31,000	$16.02
29314000030000	1941 PINE RD	2,147	1910	6	2	$35,000	$16.30
29314010540000	17851 GOTTSCHALK AVE	1,843	1905	5	2	$33,000	$17.91
29312060500000	1917 CEDAR RD	1,940	1922	5	2	$36,000	$18.56
29314010270000	**17914 HOMEWOOD AVE**	**1,904**	**1920**	**4**	**3**	**$43,000**	**$22.58**

Median of all 20 comparables: $14.56 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37162, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 20 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.

29314050110000	29313160170000	29312060190000	29314160310000	29314070170000
29314120160000	29314020230000	29312060080000	29314050210000	29314110200000
29314120810000	29323080180000	29314050240000	29323000520000	29312060440000
29314010480000	29323101690000	29314000030000	29314010540000	29312060500000

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.