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	29342020200000
Property address	310 BROWNELL ST
Township	Thornton (37)
Assessor neighborhood	37171
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$21,000

15.7% of the current assessed value.

COMPARABLES IMPLY

$17,700

REDUCTION REQUESTED

$3,300

Estimated tax effect about $700 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 124 other properties in assessor neighborhood 37171 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 $12.23 per square foot. This home is assessed at $14.51 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,447 square feet gives $17,700. 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	1,447 square feet
Land area	8,050 square feet
Year built	1963
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$21,000
Assessed value per square foot	$14.51

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	567
2	Building area within 15% of this home	174
3	Built within 15 years of this home	129
4	Same building type	124
5	Same construction quality grade	124

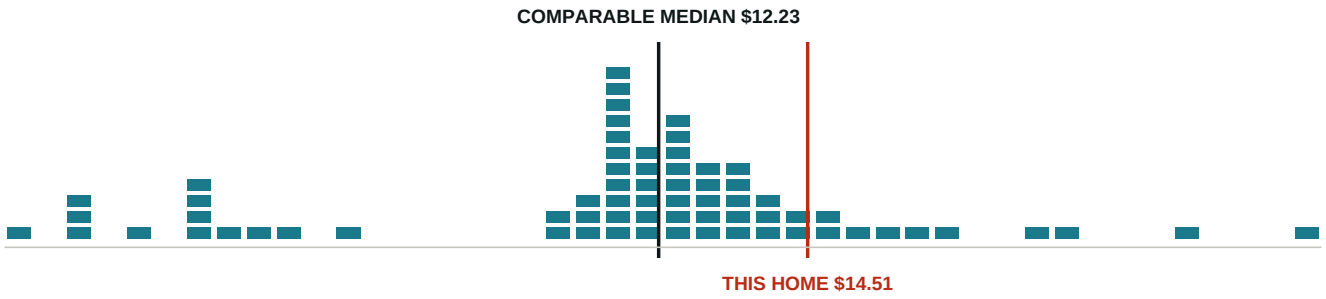
The comparable figure used is the median of all 124 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 124 properties 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	124
Lowest assessed	$2.22 per square foot
25th percentile	$11.26 per square foot
Median	$12.23 per square foot
75th percentile	$13.44 per square foot
Highest assessed	$22.38 per square foot
This home	$14.51 per square foot
Position	assessed above 108 of the 124 comparable properties, the 87th percentile



$2.22 per sq ft — 124 comparable properties by assessed value per square foot, one mark is 2 properties — $22.38 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 124 comparables	$12.23
Building area of this home	1,447 sq ft
Median multiplied by building area	**$17,700**
Current total assessed value	$21,000
Difference, the reduction requested	**$3,300**

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 $3,300 in assessed value is worth roughly $700 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

124 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 124 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
29354150370000	18330 STONY ISLAND AVE	1,456	1974	3	1	$3,234	$2.22
29354150420000	18330 STONY ISLAND AVE	1,456	1974	3	1	$3,234	$2.22
29354150400000	18330 STONY ISLAND AVE	1,456	1974	3	1	$5,208	$3.58
29354150380000	18330 STONY ISLAND AVE	1,456	1974	3	1	$5,208	$3.58
29354150390000	18330 STONY ISLAND AVE	1,456	1974	3	1	$5,208	$3.58
29354150410000	18330 STONY ISLAND AVE	1,456	1974	3	1	$5,208	$3.58
29342030230000	718 FORREST LN	1,382	1956	3	1	$6,200	$4.49
29354070090000	18215 HARPER ST	1,438	1974	3	1	$7,774	$5.41
29354070070000	18215 HARPER ST	1,438	1974	3	1	$7,774	$5.41
29354070080000	18215 HARPER ST	1,438	1974	3	1	$7,972	$5.54
29342030210000	306 MAPLE LN	1,509	1955	4	2	$11,000	$7.29
29342030220000	306 MAPLE LN	1,509	1955	4	2	$11,000	$7.29
29273140120000	407 WATER ST	1,516	1953	3	1	$16,000	$10.55
29274020070000	12 APACHE DR	1,439	1962	4	1	$16,000	$11.12
29273120130000	117 QUEENS LN	1,435	1956	3	1	$16,000	$11.15
29273040500000	916 SUNNYSIDE AVE	1,521	1960	4	1	$17,000	$11.18
29273140060000	408 WATER ST	1,417	1954	4	2	$16,000	$11.29
29273040510000	912 SUNNYSIDE AVE	1,493	1960	4	1	$17,000	$11.39
29274000570000	120 INDIANWOOD DR	1,488	1960	4	1	$17,000	$11.42
29273110520000	143 LAURA LN	1,400	1958	3	1	$16,000	$11.43
29342030240000	718 FORREST LN	1,382	1956	3	1	$15,800	$11.43
29273110220000	108 LAURA LN	1,485	1958	3	1	$17,000	$11.45
29273110340000	132 LAURA LN	1,395	1962	3	1	$16,000	$11.47
29274060180000	119 INDIANWOOD DR	1,472	1956	4	1	$17,000	$11.55
29273110390000	117 LAURA LN	1,453	1958	4	2	$17,000	$11.70
29273120020000	408 KINZIE ST	1,451	1951	2	1	$17,000	$11.72
29274090140000	10 TAHOE ST	1,440	1961	4	1	$17,000	$11.81
29274090110000	16 TAHOE ST	1,524	1960	4	2	$18,000	$11.81
29273040460000	932 SUNNYSIDE AVE	1,437	1960	4	2	$17,000	$11.83
29273050710000	900 CHICAGO RD	1,434	1961	4	1	$17,000	$11.85
29273040710000	921 PARK AVE	1,512	1961	4	2	$18,000	$11.90
29341140110000	204 WATER ST	1,503	1952	3	1	$18,000	$11.98
29273040750000	905 PARK AVE	1,494	1961	4	2	$18,000	$12.05
29274040080000		1,473	1961	4	2	$18,000	$12.22
29274030410000		1,470	1957	3	2	$18,000	$12.24
29273040450000		1,385	1960	3	1	$17,000	$12.27
29274000990000		1,379	1959	3	1	$17,000	$12.33
29341310070000		1,372	1959	3	1	$17,000	$12.39
29273140170000		1,367	1956	3	2	$17,000	$12.44
29273110130000		1,365	1959	3	1	$17,000	$12.45

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29274040230000		1,524	1957	3	1	$19,000	$12.47
29341390090000		1,521	1949	3	1	$19,000	$12.49
29274110230000		1,509	1960	3	2	$19,000	$12.59
29273110300000		1,427	1958	3	1	$18,000	$12.61
29273110170000		1,386	1959	4	1	$18,000	$12.99
29274030210000		1,460	1958	4	1	$19,000	$13.01
29274030070000		1,374	1958	4	1	$18,000	$13.10
29274090130000		1,440	1962	4	2	$19,000	$13.19
29274030250000		1,506	1958	3	1	$20,000	$13.28
29274090040000		1,491	1962	4	2	$20,000	$13.41
29274090060000		1,480	1961	3	1	$20,000	$13.51
29274110190000		1,406	1961	3	1	$19,000	$13.51
29274110030000		1,470	1961	4	2	$20,000	$13.61
29274040370000		1,442	1959	3	2	$20,000	$13.87
29273070270000		1,437	1965	4	1	$20,000	$13.92
29342020200000	**310 BROWNELL ST**	**1,447**	**1963**	**4**	**2**	**$21,000**	**$14.51**
29341320070000		1,427	1965	4	2	$21,000	$14.72
29274070300000		1,494	1956	4	2	$22,000	$14.73
29341380210000		1,400	1957	3	1	$21,000	$15.00
29342050070000		1,511	1978	3	2	$24,000	$15.88
29352110200000		1,423	1960	3	1	$29,000	$20.38

Median of all 124 comparables: $12.23 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37171, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 124 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.

29354150370000	29354150420000	29354150150000	29354150400000	29354150380000
29354150390000	29354150410000	29342030230000	29354070390000	29354070410000
29354150100000	29354150090000	29354070400000	29354150080000	29354070090000
29354070070000	29354070080000	29354150160000	29354150170000	29273050600000
29273050700000	29342030210000	29342030220000	29273140120000	29273110430000
29273110210000	29273050610000	29273110460000	29274020070000	29273120130000
29273040500000	29273140060000	29341260040000	29273040510000	29273080270000
29274000570000	29273110520000	29342030240000	29273110220000	29273110410000
29273110340000	29342020040000	29274060180000	29273110320000	29273050630000
29273030370000	29274100090000	29273110390000	29273120020000	29341160050000
29274090140000	29341190050000	29274090110000	29273040460000	29273050710000
29273040710000	29274110060000	29341140110000	29273040750000	29273150050000
29342020080000	29274040080000	29274030410000	29273040450000	29274100080000
29273040440000	29273110450000	29274000990000	29341310070000	29273140170000
29273110130000	29274040230000	29341390090000	29274110070000	29274030170000
29273140180000	29274110230000	29274040350000	29273110300000	29341060100000
29273130090000	29273140030000	29273020370000	29341070130000	29273110170000
29274030210000	29273160080000	29274030070000	29273130030000	29274090130000
29274030250000	29273080180000	29274090040000	29274090060000	29274110190000
29341090020000	29273040660000	29341210010000	29273030400000	29274110030000
29273120190000	29274040370000	29273070270000	29341050180000	29274040490000
29274040440000	29341140120000	29342030080000	29342040010000	29341320070000
29274070300000	29341380210000	29273020210000	29273110310000	29342050040000
29342050070000	29342020330000	29342050170000	29354280040000	29352110320000
29354230140000	29354280070000	29352110200000	29354280050000	

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.