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	29362011680000
Property address	17811 DECKER AVE
Township	Thornton (37)
Assessor neighborhood	37181
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$24,000

16.2% of the current assessed value.

COMPARABLES IMPLY

$20,114

REDUCTION REQUESTED

$3,886

Estimated tax effect about $824 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 141 other properties in assessor neighborhood 37181 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 $17.05 per square foot. This home is assessed at $20.34 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,180 square feet gives $20,114. 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	1,180 square feet
Land area	7,572 square feet
Year built	1975
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$24,000
Assessed value per square foot	$20.34

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	217
2	Building area within 15% of this home	163
3	Built within 15 years of this home	141
4	Same building type	141
5	Same construction quality grade	141

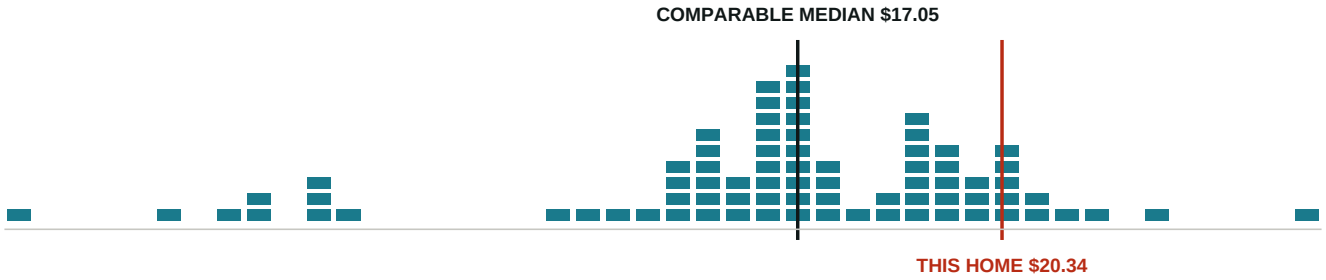
The comparable figure used is the median of all 141 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 141 properties 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	141
Lowest assessed	$4.26 per square foot
25th percentile	$15.71 per square foot
Median	$17.05 per square foot
75th percentile	$19.21 per square foot
Highest assessed	$25.49 per square foot
This home	$20.34 per square foot
Position	assessed above 123 of the 141 comparable properties, the 87th percentile



$4.26 per sq ft — 141 comparable properties by assessed value per square foot, one mark is 2 properties — $25.49 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 141 comparables	$17.05
Building area of this home	1,180 sq ft
Median multiplied by building area	**$20,114**
Current total assessed value	$24,000
Difference, the reduction requested	**$3,886**

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 $3,886 in assessed value is worth roughly $824 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

141 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 141 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
29362010320000	17862 DECKER AVE	1,136	1961	3	1	$5,314	$4.68
30312190050000	18013 PARK AVE	1,200	1980	3	1	$8,397	$7.00
30312050270000	17810 LORENZ AVE	1,208	1975	3	1	$10,076	$8.34
30312050280000	17810 LORENZ AVE	1,208	1975	3	1	$10,193	$8.44
30312050250000	17804 LORENZ AVE	1,120	1975	3	1	$10,354	$9.24
30293090280000	17524 COMMUNITY ST	1,207	1970	3	2	$11,278	$9.34
30293090290000	17524 COMMUNITY ST	1,207	1970	3	2	$11,278	$9.34
30312050260000	17804 LORENZ AVE	1,120	1975	3	1	$10,555	$9.42
29361140150000	1894 E 182ND ST	1,232	1967	3	1	$11,674	$9.48
29361140160000	1900 W 182ND ST	1,232	1967	3	1	$11,674	$9.48
30312190060000	18013 PARK AVE	1,200	1980	3	1	$11,931	$9.94
29362010310000	17862 DECKER AVE	1,136	1961	3	1	$14,828	$13.05
29362001490000	17866 ROSE AVE	1,211	1971	3	1	$18,001	$14.86
30293250250000	17502 WILLIAM ST	1,210	1977	3	1	$19,000	$15.70
29362001590000	17825 LOCUST ST	1,236	1979	3	1	$20,000	$16.18
29362010340000		1,233	1976	3	2	$21,001	$17.03
29362011620000		1,232	1975	3	2	$21,000	$17.05
30293260370000		1,219	1969	3	1	$21,000	$17.23
30293260390000		1,219	1970	3	1	$21,000	$17.23
29362012020000		1,217	1985	3	2	$21,000	$17.26
29362012030000		1,217	1985	3	2	$21,000	$17.26
29362012010000		1,217	1985	3	2	$21,000	$17.26
29362012000000		1,217	1985	3	2	$21,000	$17.26
30293170140000		1,212	1963	3	1	$21,000	$17.33
30294020260000		1,237	1982	3	1	$23,000	$18.59
30314160230000		1,235	1962	3	1	$23,000	$18.62
30314170310000		1,225	1972	3	1	$23,000	$18.78
29362011990000		1,217	1985	3	2	$23,000	$18.90
30311060260000		1,216	1968	4	1	$23,000	$18.91
30314170150000		1,213	1960	3	1	$23,000	$18.96
30313010200000		1,206	1969	3	1	$23,000	$19.07
30293220640000		1,152	1972	3	1	$22,000	$19.10
30314260040000		1,200	1989	3	1	$23,000	$19.17
30293150590000		1,197	1972	3	1	$23,000	$19.21
30294030120000		1,197	1979	3	1	$23,000	$19.21
30311030120000		1,196	1968	3	1	$23,000	$19.23
30293080350000		1,144	1989	3	1	$22,001	$19.23
30293160090000		1,144	1986	3	2	$22,001	$19.23
30314270240000		1,182	1962	2	1	$23,001	$19.46
30311070150000		1,160	1971	3	1	$23,000	$19.83

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29362001080000		1,152	1960	3	1	$23,000	$19.97
30294060880000		1,198	1962	3	1	$24,000	$20.03
30314160200000		1,190	1964	3	1	$24,000	$20.17
29362011720000		1,180	1975	3	1	$24,000	$20.34
29362011680000	**17811 DECKER AVE**	**1,180**	**1975**	**3**	**2**	**$24,000**	**$20.34**
30294060770000		1,176	1963	3	1	$24,001	$20.41
30294070320000		1,176	1962	3	1	$24,001	$20.41
30294070380000		1,175	1970	3	1	$24,000	$20.43
30294070480000		1,175	1969	3	1	$24,000	$20.43
30294070580000		1,175	1968	3	1	$24,000	$20.43
29254060270000		1,125	1972	3	1	$23,000	$20.44
30312060480000		1,170	1975	3	1	$24,000	$20.51
29362001470000		1,167	1975	3	2	$24,000	$20.57
30312060520000		1,160	1990	3	1	$24,000	$20.69
29362001460000		1,152	1974	3	2	$24,000	$20.83
29362001200000		1,144	1965	3	1	$24,000	$20.98
29362011670000		1,180	1975	3	2	$25,000	$21.19
29362011520000		1,178	1970	3	1	$25,000	$21.22
30312060540000		1,198	1975	3	1	$26,000	$21.70
30294070560000		1,176	1961	3	1	$26,001	$22.11
30312060550000		1,188	1975	3	1	$27,000	$22.73

Median of all 141 comparables: $17.05 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37181, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 141 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.

30321180230000	29362010320000	30312190050000	30303140300000	30303140290000
30312050270000	30312050280000	30312050250000	30293090280000	30293090290000
30312050260000	29361140150000	29361140160000	30312190060000	29362010310000
30321180240000	29362001210000	29361150220000	29362001490000	29362001270000
30314160300000	30293110390000	30294060860000	29362000820000	29362001180000
30293250440000	30314150040000	29362011700000	30313060030000	30293100650000
30293100640000	30312220290000	30293260290000	30294060660000	30293250250000
30293170280000	30314160290000	30293230330000	29362011770000	30294070260000
29362001630000	30321090120000	29361150180000	29362001590000	29362011840000
29362011860000	29362011820000	29362011810000	29362011830000	29362011900000
29362011870000	30293260250000	30312010450000	29362011690000	29362011750000
29362001640000	29362001610000	29362011760000	30293250230000	29362011710000
29362011780000	29362011800000	30293250410000	30293250420000	30293250380000
30293250430000	29362012070000	30293260400000	29362011960000	29362010340000
29362011620000	29362001230000	30293260560000	30293250500000	29362012080000
30293260370000	30293260390000	29362012020000	29362012030000	29362012010000
29362012000000	30293170140000	30312050510000	29362012090000	30294060650000
29362011970000	30293250400000	30293250510000	30321020290000	30293260590000
30321080110000	30311030170000	30294020260000	30314160230000	30314180130000
30314170310000	29362011990000	30311060260000	30314170150000	30314160330000
30293260410000	30313010200000	30314080280000	30293220640000	30314260040000
30293150590000	30294030120000	30293260430000	30311030120000	30314250090000
30293080350000	30293160090000	30314160250000	30314260330000	30312200310000
30314170300000	30314270240000	30293250530000	30311070150000	30293110540000
29362001080000	30294060880000	30314160200000	29362011720000	30294060770000
30294070320000	30294070380000	30294070480000	30294070580000	29254060270000
30312060480000	29362001470000	30312060520000	29362001460000	29362001200000
29362011670000	29362011520000	30312060540000	30294070560000	30312060550000
29362001600000				

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.