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	29364020520000
Property address	2325 185TH ST
Township	Thornton (37)
Assessor neighborhood	37183
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$26,000

19.6% of the current assessed value.

COMPARABLES IMPLY

$20,913

Estimated tax effect about $1,079 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,087

SECTION 1

The argument in one paragraph

The Assessor values 194 other properties in assessor neighborhood 37183 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 $18.34 per square foot. This home is assessed at $22.81 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,140 square feet gives $20,913. 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	1,140 square feet
Land area	8,400 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$26,000
Assessed value per square foot	$22.81

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	302
2	Building area within 15% of this home	196
3	Built within 15 years of this home	195
4	Same building type	194
5	Same construction quality grade	194

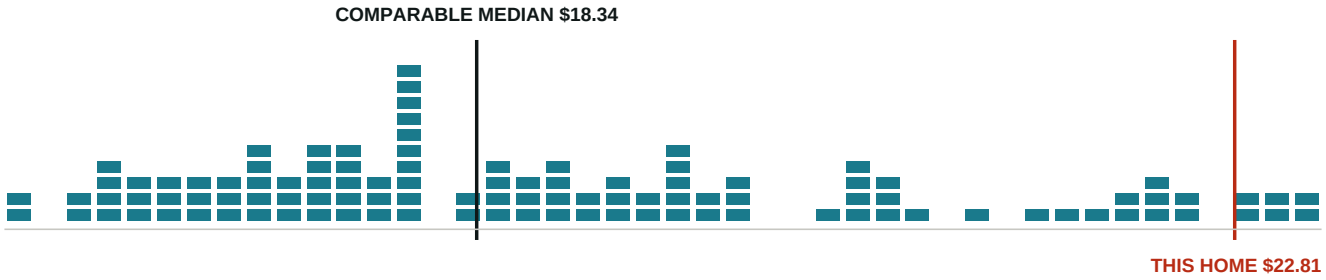
The comparable figure used is the median of all 194 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 194 properties 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	194
Lowest assessed	$15.56 per square foot
25th percentile	$17.21 per square foot
Median	$18.34 per square foot
75th percentile	$19.84 per square foot
Highest assessed	$23.32 per square foot
This home	$22.81 per square foot
Position	assessed above 183 of the 194 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 194 comparables	$18.34
Building area of this home	1,140 sq ft
Median multiplied by building area	**$20,913**
Current total assessed value	$26,000
Difference, the reduction requested	**$5,087**

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 $5,087 in assessed value is worth roughly $1,079 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

194 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 194 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
30313170480000	18411 OAK AVE	1,176	1962	3	1	$19,000	$16.16
30313180580000	18542 GLEN OAK AVE	1,147	1961	3	1	$19,000	$16.56
29364020930000	18525 HICKORY ST	1,120	1967	3	1	$19,000	$16.96
30313160390000	2511 184TH ST	1,176	1960	3	1	$20,000	$17.01
30313170410000	18432 OAKLEY AVE	1,176	1966	3	1	$20,000	$17.01
30313170440000	18425 OAK AVE	1,176	1962	3	1	$20,000	$17.01
30313160400000	2515 184TH ST	1,176	1960	3	1	$20,000	$17.01
30313160430000	18420 OAK AVE	1,176	1962	3	1	$20,000	$17.01
30313170450000	18421 OAK AVE	1,176	1962	3	1	$20,000	$17.01
30313170400000	18428 OAKLEY AVE	1,176	1964	3	1	$20,000	$17.01
30313170430000	18429 OAK AVE	1,170	1962	3	1	$20,000	$17.09
30313160410000	18400 OAK AVE	1,170	1962	2	1	$20,000	$17.09
30313160350000	18440 OAK ST	1,155	1965	3	1	$20,000	$17.32
29364060070000	18308 HICKORY ST	1,152	1965	3	1	$20,000	$17.36
29364020450000	18432 ROSE AVE	1,152	1961	3	1	$20,001	$17.36
30313190410000	18543 GLEN OAK AVE	1,147	1960	3	1	$20,000	$17.44
29364050080000		1,140	1964	3	1	$20,000	$17.54
29364040080000		1,132	1963	3	1	$20,000	$17.67
29364020910000		1,180	1968	3	1	$21,000	$17.80
29364050070000		1,120	1964	3	1	$20,000	$17.86
29364060040000		1,120	1964	3	1	$20,000	$17.86
30313170380000		1,120	1963	3	1	$20,000	$17.86
29364080190000		1,120	1963	3	1	$20,000	$17.86
29364050060000		1,120	1966	3	1	$20,000	$17.86
29364050180000		1,120	1966	3	1	$20,000	$17.86
29364080520000		1,176	1969	3	1	$21,000	$17.86
30313150480000		1,176	1962	3	1	$21,000	$17.86
30313160420000		1,170	1961	3	1	$21,000	$17.95
30313170460000		1,170	1962	3	1	$21,000	$17.95
30313200420000		1,170	1961	3	1	$21,000	$17.95
29364060020000		1,170	1967	3	1	$21,000	$17.95
30313160330000		1,168	1966	3	1	$21,000	$17.98
29364020380000		1,168	1961	3	1	$21,000	$17.98
29364060080000		1,140	1965	3	1	$21,000	$18.42
29364060050000		1,140	1965	3	1	$21,000	$18.42
29364020950000		1,131	1968	3	1	$21,000	$18.57
29364060030000		1,120	1963	4	1	$21,000	$18.75
30313160480000		1,176	1962	3	1	$25,000	$21.26
29364070210000		1,140	1964	3	1	$25,000	$21.93
30313210410000		1,138	1961	3	1	$25,000	$21.97

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
30313150490000		1,176	1963	3	1	$26,000	$22.11
30313210430000		1,130	1961	3	1	$25,000	$22.12
30313160520000		1,175	1963	3	1	$26,000	$22.13
29364080310000		1,120	1965	3	1	$25,000	$22.32
29364070190000		1,120	1964	3	1	$25,000	$22.32
30313200300000		1,163	1965	3	1	$26,001	$22.36
30313150440000		1,118	1960	3	1	$25,000	$22.36
29364080510000		1,115	1969	3	1	$25,000	$22.42
29364050160000		1,154	1967	3	1	$26,000	$22.53
29364080500000		1,154	1973	3	1	$26,000	$22.53
29364020120000		1,140	1959	3	1	$26,000	$22.81
30313200400000		1,140	1962	3	1	$26,000	$22.81
29364020520000	**2325 185TH ST**	**1,140**	**1961**	**3**	**1**	**$26,000**	**$22.81**
29364020630000		1,133	1962	3	1	$26,000	$22.95
29364020970000		1,175	1967	3	1	$27,000	$22.98
29364020900000		1,131	1968	3	2	$26,000	$22.99
29364020220000		1,168	1961	3	2	$27,000	$23.12
30313250200000		1,122	1966	3	1	$26,000	$23.17
29364020080000		1,120	1960	3	1	$26,000	$23.21
29364030110000		1,120	1962	3	1	$26,000	$23.21
30313150500000		1,115	1960	2	1	$26,000	$23.32

Median of all 194 comparables: $18.34 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37183, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 194 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.

29364030150000	29364070260000	29364060120000	30313240260000	30313160450000
29364070230000	30313210510000	29364030020000	30313170480000	29364090340000
30313160460000	29364090380000	30313160440000	30313140510000	30313130090000
30313140390000	30313140440000	29364030010000	30313250170000	30313170420000
30313190460000	29364020410000	30313180580000	29364020110000	30313140490000
30313170300000	30313160470000	30313250060000	30313210550000	30313240050000
30313160490000	30313160500000	30313240250000	29364040150000	30313250210000
29364020930000	30313160390000	30313170410000	30313170440000	30313160400000
30313160430000	30313170450000	30313170400000	30313190420000	30313170430000
30313160410000	30313150450000	29364020990000	30313150310000	30313160310000
30313160350000	29364020940000	29364060070000	29364020450000	29364050210000
29364020360000	29364080410000	29364040130000	30313190410000	30313170330000
30313150420000	29364050080000	30313240230000	30313190480000	30313150330000
30313170340000	29364030040000	30313160360000	29364050220000	29364040080000
29364080540000	30313190340000	30313190350000	30313190320000	30313150510000
29364020910000	29364050070000	29364060040000	29364080520000	30313190400000
30313170380000	29364080190000	29364090400000	29364050060000	30313150480000
29364050180000	30313120110000	30313250100000	30313160420000	30313170460000
30313200420000	29364060020000	30313160330000	29364020380000	30313210360000
29364020690000	30313210380000	30313200340000	29364060080000	29364060050000
29364020720000	29364030070000	30313210540000	30313170370000	29364050250000
29364020950000	30313120120000	30313180490000	30313180510000	30313180500000
29364060030000	29364030160000	30313140420000	30313200370000	30313180560000
30313190380000	30313180530000	30313130070000	29364080330000	30313250040000
30313140480000	29364020680000	29364080470000	29364020200000	29364080480000
30313160320000	29364030190000	29364050110000	29364040160000	30313140460000
29364060150000	29364050090000	30313160530000	30313240020000	29364020090000
29364020070000	30313140430000	30313150320000	30313150360000	29364030090000
30313190330000	30313240040000	29364020210000	29364020610000	30313200380000
30313200430000	30313190360000	30313170510000	30313120090000	30313210500000
29364030140000	30313210490000	30313210480000	30313210470000	30313210520000
30313210390000	30313190310000	30313140400000	30313210400000	30313210440000
29364040100000	30313150460000	30313190370000	30313180550000	30313180540000
30313210530000	30313160480000	29364050050000	29364060160000	30313140410000
29364070210000	30313210410000	30313150490000	30313210430000	30313160520000
29364080310000	29364070190000	30313200300000	30313150440000	29364080510000
29364050160000	29364080500000	29364060180000	29364020120000	30313200400000
29364080430000	29364020630000	29364020970000	29364020900000	29364020220000
30313250200000	29364020080000	29364030110000	30313150500000	

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.

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