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	30294060770000
Property address	17526 SHIRLEY DR
Township	Thornton (37)
Assessor neighborhood	37181
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$24,001

17.3% of the current assessed value.

COMPARABLES IMPLY

$19,853

REDUCTION REQUESTED

$4,148

Estimated tax effect about $880 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 118 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 $16.88 per square foot. This home is assessed at $20.41 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,176 square feet gives $19,853. 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	1,176 square feet
Land area	6,900 square feet
Year built	1963
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$24,001
Assessed value per square foot	$20.41

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	162
3	Built within 15 years of this home	118
4	Same building type	118
5	Same construction quality grade	118

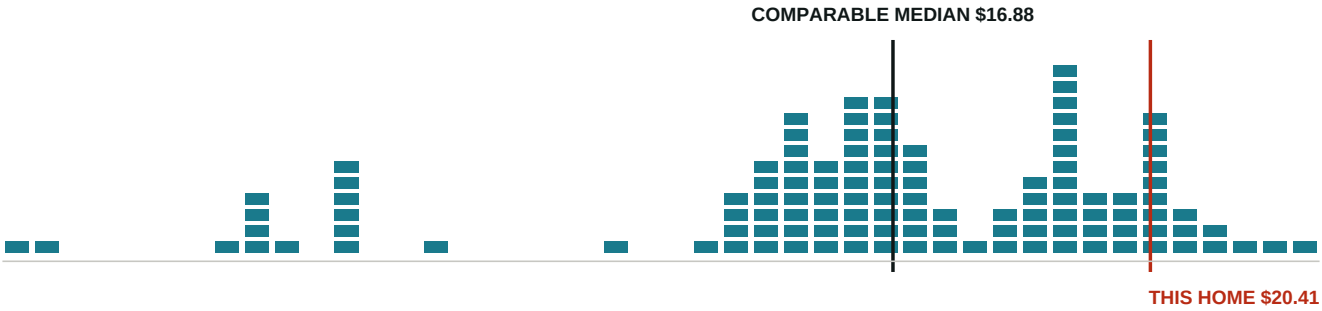
The comparable figure used is the median of all 118 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 118 properties 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	118
Lowest assessed	$4.68 per square foot
25th percentile	$15.54 per square foot
Median	$16.88 per square foot
75th percentile	$19.23 per square foot
Highest assessed	$22.73 per square foot
This home	$20.41 per square foot
Position	assessed above 103 of the 118 comparable properties, the 87th percentile



$4.68 per sq ft — 118 comparable properties by assessed value per square foot, one mark is one property — $22.73 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 118 comparables	$16.88
Building area of this home	1,176 sq ft
Median multiplied by building area	**$19,853**
Current total assessed value	$24,001
Difference, the reduction requested	**$4,148**

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 $4,148 in assessed value is worth roughly $880 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

118 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 118 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
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
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
30293250440000	17505 WRIGHT ST	1,244	1971	3	1	$19,000	$15.27
30293250250000	17502 WILLIAM ST	1,210	1977	3	1	$19,000	$15.70
30293250410000	17525 WRIGHT ST	1,244	1971	3	1	$21,000	$16.88
30293250420000	17519 WRIGHT ST	1,244	1971	3	1	$21,000	$16.88
30293250380000	17543 WRIGHT ST	1,244	1971	3	1	$21,000	$16.88
30293250430000	17511 WRIGHT ST HSE	1,244	1971	3	1	$21,001	$16.88
30293260400000		1,241	1969	3	1	$21,000	$16.92
29362010340000		1,233	1976	3	2	$21,001	$17.03
29362011620000		1,232	1975	3	2	$21,000	$17.05
29362001230000		1,112	1961	3	2	$19,000	$17.09
30293260370000		1,219	1969	3	1	$21,000	$17.23
30293260390000		1,219	1970	3	1	$21,000	$17.23
30293170140000		1,212	1963	3	1	$21,000	$17.33
30293250400000		1,244	1971	3	1	$22,000	$17.68
30293250510000		1,241	1977	3	1	$22,000	$17.73
30314160230000		1,235	1962	3	1	$23,000	$18.62
30314170310000		1,225	1972	3	1	$23,000	$18.78
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
30314060300000		1,203	1959	3	1	$23,000	$19.12
30293150590000		1,197	1972	3	1	$23,000	$19.21
30311030120000		1,196	1968	3	1	$23,000	$19.23
30314260330000		1,245	1976	3	1	$24,000	$19.28
30314170300000		1,240	1968	3	1	$24,000	$19.35
30314270240000		1,182	1962	2	1	$23,001	$19.46
30311030350000		1,129	1959	3	1	$22,000	$19.49
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		1,180	1975	3	2	$24,000	$20.34
30294070320000		1,176	1962	3	1	$24,001	$20.41
30294060770000	**17526 SHIRLEY DR**	**1,176**	**1963**	**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
29362001460000		1,152	1974	3	2	$24,000	$20.83
30294070210000		1,148	1958	3	1	$24,000	$20.91
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 118 comparables: $16.88 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 118 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.

29362010320000	30312120250000	30293230310000	30303140300000	30293230320000
30303140290000	30312050270000	30312050280000	30312050250000	30293090280000
30293090290000	30312050260000	29361140150000	29361140160000	30312120260000
29362010310000	29362001210000	29361140170000	29361150220000	29362001490000
29362001270000	30314160300000	30293110390000	30294060860000	29362000820000
29362001180000	30293250440000	30314150040000	29362011700000	30293100650000
30293100640000	30312220290000	30293260290000	30294060660000	30293250250000
30293170280000	30314160290000	30293230330000	29362011770000	30294070260000
30321090120000	29361150180000	30293210560000	29362011840000	29362011860000
29362011820000	29362011810000	29362011830000	29362011900000	29362011870000
30293260250000	29362011690000	29362011760000	30293250230000	29362011710000
29362011780000	30293250410000	30293250420000	30293250380000	30293250430000
29362012070000	30293260400000	29362010340000	29362011620000	29362001230000
30293250500000	30293260370000	30293260390000	30293170140000	30294060650000
30293250400000	30293250510000	30321020290000	30321080110000	30311030170000
30314160230000	30314180130000	30314170310000	30311060260000	30314170150000
30314160330000	30293260410000	30313010200000	30314080280000	30293220640000
30314060300000	30293150590000	30293260430000	30311030120000	30314250090000
30314260330000	30312200310000	30314170300000	30314270240000	30311030350000
30293250530000	30311070150000	30293110540000	29362001080000	30294060880000
30314160200000	29362011720000	29362011680000	30294070320000	30294070380000
30294070480000	30294070580000	29254060270000	30312060480000	29362001470000
29362001460000	30294070210000	29362001200000	29362011670000	29362011520000
30312060540000	30294070560000	30312060550000		

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.