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	30302150730000
Property address	2889 173RD PL
Township	Thornton (37)
Assessor neighborhood	37102
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$17,000	**$12,694**	**$4,306**

25.3% of the current assessed value.
Estimated tax effect about $913 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 148 other properties in assessor neighborhood 37102 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 $11.33 per square foot. This home is assessed at $15.18 per square foot, which is 34% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,120 square feet gives $12,694. 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	1,120 square feet
Land area	6,250 square feet
Year built	1972
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$17,000
Assessed value per square foot	$15.18

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	433
2	Building area within 15% of this home	255
3	Built within 15 years of this home	148
4	Same building type	148
5	Same construction quality grade	148

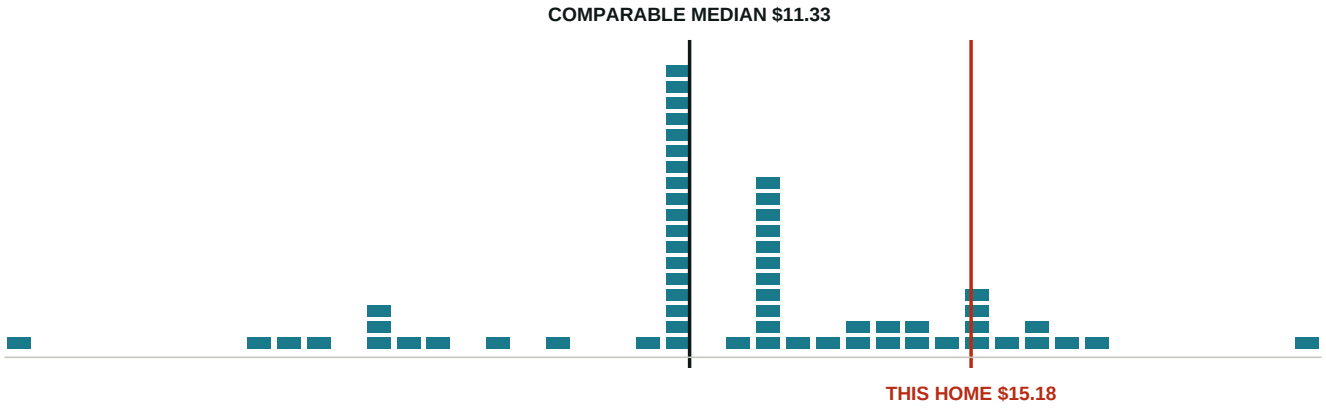
The comparable figure used is the median of all 148 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 148 properties 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	148
Lowest assessed	$1.98 per square foot
25th percentile	$11.33 per square foot
Median	$11.33 per square foot
75th percentile	$13.24 per square foot
Highest assessed	$19.97 per square foot
This home	$15.18 per square foot
Position	assessed above 131 of the 148 comparable properties, the 89th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 148 comparables	$11.33
Building area of this home	1,120 sq ft
Median multiplied by building area	**$12,694**
Current total assessed value	$17,000
Difference, the reduction requested	**$4,306**

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 $4,306 in assessed value is worth roughly $913 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

148 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 148 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
30302190350000	17252 BURNHAM AVE	1,135	1970	3	1	$7,060	$6.22
30302190340000	17252 BURNHAM AVE	1,135	1970	3	1	$10,040	$8.85
30291020530000	17118 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291130440000	17311 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291130470000	17323 COMMUNITY ST	1,147	1959	3	1	$13,000	$11.33
30291090550000	17235 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291090560000	17239 S COMMUNITY AVE	1,147	1958	3	1	$13,000	$11.33
30291030370000	17141 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291030520000	17156 ROY ST	1,147	1958	3	1	$13,000	$11.33
30291090450000	17207 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291130460000	17319 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291030340000	17127 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291030470000	17132 ROY ST	1,147	1958	3	1	$13,000	$11.33
30291080650000	17255 ROY ST	1,147	1961	3	1	$13,000	$11.33
30291130150000	17302 HENRY ST	1,147	1958	3	1	$13,000	$11.33
30291130570000	17334 HENRY ST	1,147	1958	3	1	$13,000	$11.33
30291020540000	17122 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291030450000	17122 ROY ST	1,147	1958	3	1	$13,000	$11.33
30291080530000	17206 COMMUNITY ST	1,147	1961	3	1	$13,000	$11.33
30291090520000	17223 COMMUNITY ST	1,147	1959	3	1	$13,000	$11.33
30291090530000	17227 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291090500000	17215 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291020560000	17132 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291120540000	17314 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291080620000	17242 COMMUNITY ST	1,147	1961	3	1	$13,000	$11.33
30291090650000	17238 HENRY ST	1,147	1958	3	1	$13,000	$11.33
30291130450000	17315 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291030420000	17106 ROY ST	1,147	1958	3	1	$13,000	$11.33
30291030480000	17136 ROY ST	1,147	1958	3	1	$13,000	$11.33
30291020510000	17106 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291130550000	17326 HENRY ST	1,147	1958	3	1	$13,000	$11.33
30291020590000	17146 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291020570000	17136 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291090460000	17211 COMMUNITY ST	1,147	1958	3	1	$13,000	$11.33
30291090640000	17234 HENRY ST	1,147	1958	3	1	$13,000	$11.33
30291020500000	17102 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291020580000	17140 WALTER ST	1,147	1958	3	1	$13,000	$11.33
30291020600000		1,147	1958	3	1	$13,000	$11.33
30291020610000		1,147	1958	3	1	$13,000	$11.33
30291090660000		1,147	1958	3	1	$13,000	$11.33

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
30293000470000		1,120	1957	3	1	$14,000	$12.50
30293020120000		1,120	1957	3	1	$14,000	$12.50
30302220110000		1,130	1967	3	1	$16,000	$14.16
30302240540000		1,128	1968	3	1	$16,000	$14.18
30302220090000		1,116	1961	3	1	$16,000	$14.34
30302150620000		1,136	1972	3	1	$17,000	$14.96
30302220100000		1,128	1966	3	1	$17,000	$15.07
30302240560000		1,128	1969	3	1	$17,000	$15.07
30302150780000		1,126	1974	3	1	$17,000	$15.10
30302150770000		1,120	1972	3	1	$17,000	$15.18
30302150750000		1,120	1972	3	1	$17,000	$15.18
30302150790000		1,120	1972	3	1	$17,000	$15.18
30302150730000	**2889 173RD PL**	**1,120**	**1972**	**3**	**1**	**$17,000**	**$15.18**
30302220070000		1,116	1965	3	1	$17,000	$15.23
30302220080000		1,107	1963	3	1	$17,000	$15.36
30302150530000		1,125	1972	3	1	$18,000	$16.00
30302150700000		1,125	1972	3	1	$18,000	$16.00
30302150690000		1,125	1972	3	1	$18,000	$16.00
30302150810000		1,120	1972	3	1	$18,000	$16.07
30302150800000		1,120	1972	3	1	$18,000	$16.07
30302150320000		1,100	1971	3	1	$18,000	$16.36

Median of all 148 comparables: $11.33 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37102, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 148 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.

30291060130000	30291060110000	30293000310000	30291100030000	30293060080000
30302190350000	30291120350000	30291120340000	30304090510000	30304090450000
30293030110000	30302190170000	30302190180000	30293020130000	30293020140000
30293030120000	30293030270000	30291100040000	30293030260000	30302190340000
30293060090000	30291060120000	30293000300000	30291080560000	30291060550000
30291020530000	30291130440000	30291130470000	30291090550000	30291090560000
30291030370000	30291030520000	30291090450000	30291130460000	30291030340000
30291030470000	30291080650000	30291130150000	30291130570000	30291020540000
30291030450000	30291080530000	30291090520000	30291090530000	30291090500000
30291020560000	30291120540000	30291080620000	30291090650000	30291130450000
30291030420000	30291030480000	30291020510000	30291130550000	30291020590000
30291020570000	30291090460000	30291090640000	30291020500000	30291020580000
30291020600000	30291020610000	30291090660000	30291030510000	30291130540000
30291020520000	30291030320000	30291030490000	30291090580000	30291090670000
30291030350000	30291030290000	30291090490000	30291030310000	30291030330000
30291030360000	30302151030000	30291130490000	30291030380000	30291090600000
30291120570000	30291130430000	30291130560000	30291030460000	30291090510000
30291080590000	30291130480000	30291090470000	30291120580000	30291130510000
30291090610000	30291130500000	30291090630000	30291120520000	30291090540000
30291120510000	30291030440000	30291120590000	30291090440000	30291080520000
30291090570000	30291030500000	30291130420000	30291030400000	30291090480000
30291120530000	30293000470000	30293020120000	30293000480000	30302180510000
30293000050000	30291100060000	30304090470000	30293030510000	30302240550000
30302020490000	30293020450000	30302150720000	30302220110000	30302240540000
30302220090000	30302020510000	30302020520000	30302070060000	30304090500000
30302150620000	30302030160000	30302220100000	30302240560000	30302150780000
30302150370000	30302150770000	30302150750000	30302150790000	30302220070000
30302150710000	30302220080000	30293030500000	30302150760000	30293040220000
30302150530000	30302150700000	30302150690000	30302150810000	30302150800000
30302150320000	30302150540000	30293040080000		

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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