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	03191100250000
Property address	1802 N KENNICOTT AVE
Township	Wheeling (38)
Assessor neighborhood	38071
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$41,000

13.9% of the current assessed value.

COMPARABLES IMPLY

$35,305

Estimated tax effect about $1,208 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,695

SECTION 1

The argument in one paragraph

The Assessor values 372 other properties in assessor neighborhood 38071 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 $25.04 per square foot. This home is assessed at $29.08 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,410 square feet gives $35,305. 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	1,410 square feet
Land area	12,082 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$41,000
Assessed value per square foot	$29.08

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	680
2	Building area within 15% of this home	402
3	Built within 15 years of this home	400
4	Same building type	374
5	Same construction quality grade	372

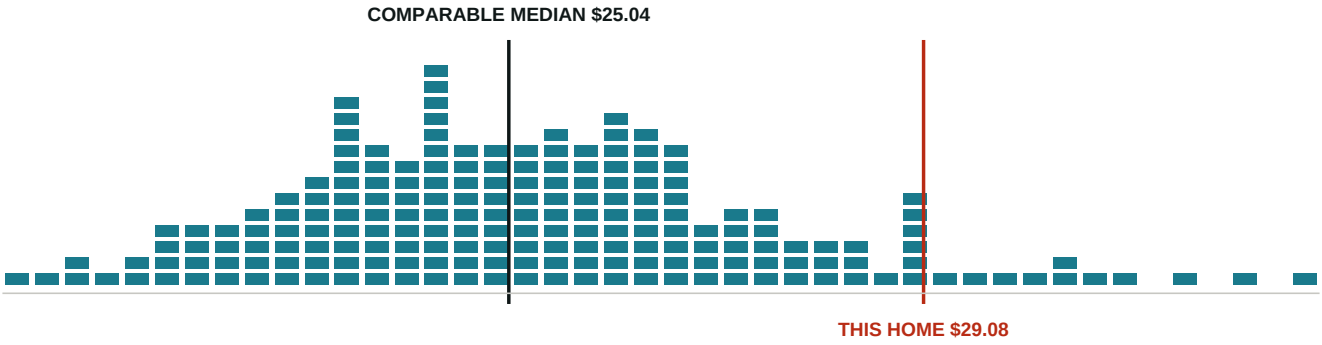
The comparable figure used is the median of all 372 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 372 properties 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	372
Lowest assessed	$20.11 per square foot
25th percentile	$23.64 per square foot
Median	$25.04 per square foot
75th percentile	$26.50 per square foot
Highest assessed	$32.93 per square foot
This home	$29.08 per square foot
Position	assessed above 355 of the 372 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 372 comparables	$25.04
Building area of this home	1,410 sq ft
Median multiplied by building area	**$35,305**
Current total assessed value	$41,000
Difference, the reduction requested	**$5,695**

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 $5,695 in assessed value is worth roughly $1,208 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

372 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 372 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
03192100260000	1527 N FERNANDEZ PL	1,453	1960	4	1	$30,091	$20.71
03344240190000	218 N LOUIS ST	1,364	1954	2	1	$28,636	$20.99
03344060050000	315 N ELM ST	1,406	1953	2	2	$30,468	$21.67
03191100040000	1831 N PATTON AVE	1,421	1957	3	1	$31,000	$21.82
03273130070000	605 W LARKDALE LN	1,366	1951	3	1	$29,836	$21.84
03344240240000	208 N LOUIS ST	1,366	1953	3	1	$30,000	$21.96
03344180130000	314 N OWEN ST	1,450	1954	4	1	$32,000	$22.07
03273130160000	600 W ORIOLE LN	1,448	1950	3	1	$32,000	$22.10
03344220160000	208 N OWEN ST	1,448	1954	3	1	$32,000	$22.10
03273000070000	444 W BOB-O-LINK RD	1,388	1951	3	1	$31,000	$22.33
03192090300000	1612 N FERNANDEZ AVE	1,430	1959	3	1	$32,001	$22.38
03273150100000	624 W KENSINGTON RD	1,365	1950	3	1	$31,001	$22.71
03192110030000	1505 N FERNANDEZ PL	1,420	1959	4	2	$32,420	$22.83
03273000100000	432 W BOB-O-LINK RD	1,440	1952	3	1	$33,000	$22.92
03273120060000		1,405	1970	3	2	$32,751	$23.31
03273130150000		1,366	1954	3	1	$32,000	$23.43
03344050170000		1,439	1953	3	1	$33,724	$23.44
03191020300000		1,442	1952	4	1	$34,001	$23.58
03273120130000		1,396	1950	3	1	$33,000	$23.64
03192100090000		1,390	1959	3	1	$33,001	$23.74
03273090100000		1,381	1950	3	2	$33,000	$23.90
03192100200000		1,401	1959	4	2	$33,568	$23.96
03191110150000		1,434	1962	4	2	$34,591	$24.12
03191100160000		1,455	1961	3	2	$35,148	$24.16
03191110050000		1,434	1962	4	2	$35,099	$24.48
03191110210000		1,434	1961	4	2	$35,269	$24.59
03191100230000		1,415	1964	4	2	$35,158	$24.85
03193160170000		1,428	1954	3	1	$35,544	$24.89
03192000270000		1,407	1960	4	2	$35,076	$24.93
03192080300000		1,434	1959	4	2	$35,981	$25.09
03193150160000		1,433	1954	4	1	$36,000	$25.12
03191110100000		1,434	1961	4	2	$36,441	$25.41
03192100080000		1,455	1959	4	2	$37,000	$25.43
03192090280000		1,453	1959	4	2	$37,001	$25.47
03193190090000		1,452	1954	3	2	$37,000	$25.48
03191100190000		1,401	1961	4	2	$36,000	$25.70
03192110150000		1,400	1959	3	2	$36,000	$25.71
03193150320000		1,433	1954	4	1	$36,865	$25.73
03344230090000		1,398	1954	4	2	$36,000	$25.75
03192110100000		1,368	1959	3	2	$35,430	$25.90

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03192110020000		1,378	1959	3	1	$36,000	$26.12
03191080270000		1,374	1961	3	2	$36,000	$26.20
03192080080000		1,372	1957	3	1	$36,000	$26.24
03191110230000		1,391	1961	3	2	$36,580	$26.30
03192080060000		1,405	1957	4	2	$37,000	$26.33
03192050180000		1,442	1958	4	2	$38,000	$26.35
03192000370000		1,442	1958	4	2	$38,000	$26.35
03192120080000		1,400	1959	3	2	$37,000	$26.43
03192150240000		1,434	1960	4	1	$38,000	$26.50
03191110180000		1,434	1962	4	2	$38,000	$26.50
03192110190000		1,417	1959	4	2	$38,000	$26.82
03191110190000		1,446	1961	3	2	$39,000	$26.97
03192000280000		1,369	1959	3	2	$37,000	$27.03
03192110120000		1,368	1960	3	2	$37,000	$27.05
03193140210000		1,400	1954	4	1	$38,000	$27.14
03191120130000		1,432	1962	4	2	$39,000	$27.23
03193220110000		1,424	1954	4	1	$39,000	$27.39
03192050170000		1,377	1958	3	2	$38,000	$27.60
03192070080000		1,442	1958	4	2	$40,001	$27.74
03191100250000	**1802 N KENNICOTT AVE**	**1,410**	**1961**	**3**	**2**	**$41,000**	**$29.08**
03193220170000		1,416	1954	4	1	$42,000	$29.66

Median of all 372 comparables: $25.04 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38071, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 372 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.

03344060020000	03273110130000	03344240260000	03192100260000	03344240180000
03273000170000	03344240190000	03344240200000	03344240250000	03344220180000
03192050040000	03344240110000	03344060050000	03344240050000	03191100040000
03192140160000	03192060280000	03273130070000	03192150030000	03192000290000
03344230230000	03344240240000	03344180130000	03273160150000	03192070240000
03273130160000	03344220160000	03192000140000	03192000160000	03192050010000
03344220200000	03273000070000	03192090300000	03192050110000	03192060370000
03273090050000	03344230220000	03192120270000	03192050030000	03192120130000
03193150010000	03344230140000	03191120210000	03273150100000	03273110010000
03344240120000	03192110030000	03192000110000	03344180160000	03344180170000
03192070010000	03192070040000	03273000100000	03192150130000	03192110330000
03193200030000	03192100390000	03192090060000	03192150080000	03344240020000
03344190070000	03192150120000	03192100360000	03192000250000	03344240150000
03191120020000	03344220140000	03273120060000	03193190070000	03273100060000
03192000210000	03192090160000	03192140180000	03191100150000	03273130150000
03192080360000	03344050170000	03192110350000	03192120110000	03192120170000
03192120260000	03344060030000	03344050090000	03191020560000	03344190060000
03192100130000	03192130300000	03344230210000	03191110140000	03191020300000
03344050180000	03192130220000	03344230010000	03273120130000	03192090130000
03193150100000	03192130120000	03273100010000	03273120070000	03193200100000
03192100090000	03192090030000	03273130110000	03192100230000	03192150140000
03192140010000	03344060210000	03191080400000	03273090100000	03192100200000
03193190130000	03273100050000	03192070270000	03192110560000	03273130020000
03191110150000	03192090070000	03192130260000	03192110220000	03193190100000
03191100160000	03344220040000	03192140040000	03192090040000	03273120080000
03193160130000	03192080090000	03191100140000	03192060450000	03192140110000
03191100290000	03193220120000	03273080120000	03192100030000	03192090260000
03192140210000	03273000180000	03344060100000	03344050140000	03344180060000
03344240100000	03192130110000	03192070030000	03192120200000	03344210060000
03192090200000	03344180050000	03192060120000	03192000350000	03192140020000
03192130060000	03191110050000	03191080420000	03273150080000	03192090150000
03192080330000	03192090270000	03191120080000	03192060040000	03191110210000
03192070020000	03344220030000	03192000200000	03192140220000	03192110290000
03192150280000	03192130280000	03273110030000	03192150190000	03192110200000
03192080260000	03192120140000	03344060130000	03191120030000	03191100230000
03192000190000	03193160170000	03192120060000	03192100010000	03192000270000
03192130010000	03192130160000	03192110170000	03344190130000	03193140130000
03191100210000	03191100260000	03192100340000	03192100050000	03192080300000
03192140250000	03192090310000	03273150010000	03193150160000	03192050240000
03192070100000	03192140170000	03344240010000	03192090050000	03192000090000
03193190240000	03192100330000	03344240070000	03191110070000	03192120190000
03192150060000	03191020530000	03192090220000	03191110100000	03192150170000
03192100080000	03192150290000	03273140030000	03192090280000	03193190090000
03191100280000	03344190080000	03192000310000	03192100040000	03192090250000
03192110340000	03192130140000	03191110220000	03192140240000	03191100190000

03192110150000	03193150320000	03192130150000	03192140230000	03192130310000
03192130040000	03192140100000	03191120060000	03344230090000	03191120170000
03191120140000	03192100020000	03192150070000	03191100030000	03191100060000
03192110100000	03191120270000	03192110540000	03192110400000	03191120300000
03191100130000	03192000120000	03192050230000	03192150020000	03192110440000
03192120210000	03192120250000	03191110090000	03273120260000	03191080410000
03191080280000	03273100130000	03193180220000	03192110020000	03192140260000
03191080270000	03192090140000	03191120150000	03191110010000	03192080080000
03273140110000	03191110230000	03191110280000	03192080060000	03192050180000
03192000370000	03192110140000	03191080300000	03193150070000	03191120290000
03192120080000	03191110300000	03192130320000	03192060380000	03192150240000
03191110180000	03344180180000	03191110290000	03193190330000	03192110410000
03192120100000	03192150270000	03191120280000	03191080320000	03191080360000
03191120110000	03191080310000	03191100070000	03192110060000	03192150100000
03192110530000	03192140090000	03192070250000	03192100070000	03192100120000
03191120240000	03192110190000	03191110110000	03192150110000	03191110190000
03193170020000	03192000280000	03192110120000	03193140210000	03192020010000
03192110230000	03192050320000	03192100280000	03191120130000	03273090110000
03191020360000	03193220110000	03191010150000	03192110360000	03192150210000
03192110460000	03191120160000	03192130240000	03192070230000	03191110030000
03192050170000	03191120250000	03344060170000	03192070080000	03193190180000
03191100100000	03192130200000	03191120070000	03192100400000	03192130070000
03192140140000	03192150250000	03191100110000	03192100420000	03192130100000
03192140130000	03193150260000	03191030060000	03191110060000	03192140070000
03191110200000	03191060120000	03192070300000	03192110550000	03192120240000
03192150040000	03192130030000	03192130290000	03192130250000	03191110130000
03191100090000	03344060140000	03192060260000	03192070200000	03193220170000
03344180020000	03192110250000	03191120230000	03192130270000	03191110250000
03192130080000	03192090190000	03192020060000	03191020400000	03191100360000
03273090010000	03191010120000			

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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