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	24023030010000
Property address	9101 S AVERS AVE
Township	Worth (39)
Assessor neighborhood	39080
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$31,000	**$27,367**	**$3,633**

11.7% of the current assessed value.
Estimated tax effect about $771 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 348 other properties in assessor neighborhood 39080 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 $20.75 per square foot. This home is assessed at $23.50 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,319 square feet gives $27,367. 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	1,319 square feet
Land area	7,706 square feet
Year built	1954
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$31,000
Assessed value per square foot	$23.50

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	2,551
2	Building area within 15% of this home	1,574
3	Built within 15 years of this home	1,520
4	Same building type	348
5	Same construction quality grade	348

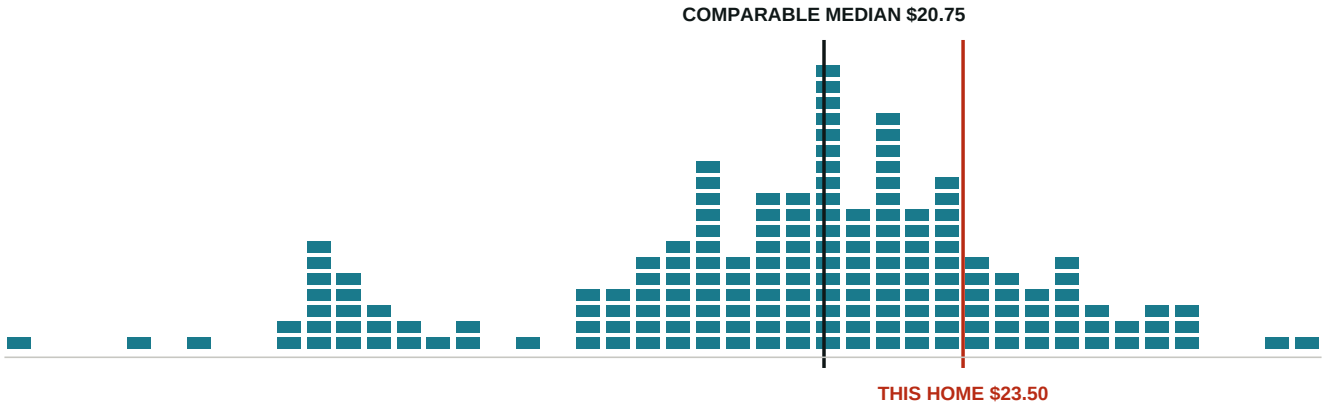
The comparable figure used is the median of all 348 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 348 properties 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	348
Lowest assessed	$4.51 per square foot
25th percentile	$17.86 per square foot
Median	$20.75 per square foot
75th percentile	$22.80 per square foot
Highest assessed	$30.60 per square foot
This home	$23.50 per square foot
Position	assessed above 285 of the 348 comparable properties, the 82nd percentile



$4.51 per sq ft — 348 comparable properties by assessed value per square foot, one mark is 2 properties — $30.60 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 348 comparables	$20.75
Building area of this home	1,319 sq ft
Median multiplied by building area	**$27,367**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,633**

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 $3,633 in assessed value is worth roughly $771 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

348 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 348 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
24104170160000	10200 S KEELER AVE	1,289	1953	2	1	$15,381	$11.93
24104170170000	10200 S KEELER AVE	1,289	1953	2	1	$15,525	$12.04
24104210030000	4133 W 99TH ST	1,350	1947	2	1	$22,001	$16.30
24104210060000	4121 W 99TH ST	1,350	1947	2	1	$22,001	$16.30
24104210200000		1,350	1947	3	1	$23,001	$17.04
24104220160000		1,350	1947	2	1	$23,001	$17.04
24104200390000		1,350	1947	2	1	$23,001	$17.04
24104200150000		1,350	1948	3	1	$23,001	$17.04
24104210050000		1,350	1947	3	1	$23,001	$17.04
24104200420000		1,350	1947	2	1	$23,001	$17.04
24104200100000		1,350	1947	3	1	$24,001	$17.78
24104200120000		1,350	1949	3	1	$24,001	$17.78
24104220330000		1,350	1947	3	2	$24,001	$17.78
24104200230000		1,350	1947	3	1	$24,001	$17.78
24104200370000		1,350	1947	2	1	$24,001	$17.78
24104200110000		1,350	1947	3	1	$24,001	$17.78
24104210020000		1,350	1947	2	1	$24,001	$17.78
24104230050000		1,329	1947	4	1	$24,000	$18.06
24104220260000		1,350	1948	3	2	$25,000	$18.52
24104200410000		1,350	1947	3	1	$25,001	$18.52
24104220280000		1,350	1947	3	2	$25,001	$18.52
24104220320000		1,350	1947	3	2	$25,001	$18.52
24112070500000		1,305	1950	3	1	$25,000	$19.16
24154100200000		1,296	1953	3	1	$25,000	$19.29
24114150540000		1,346	1952	3	1	$27,000	$20.06
24023000350000		1,302	1954	3	1	$27,000	$20.74
24111040380000		1,348	1942	3	1	$28,000	$20.77
24114200210000		1,342	1951	3	1	$28,000	$20.86
24111040190000		1,293	1950	4	1	$27,000	$20.88
24111280550000		1,340	1943	2	2	$28,000	$20.90
24114130530000		1,335	1948	3	1	$28,000	$20.97
24154090080000		1,308	1953	3	2	$27,519	$21.04
24111210510000		1,330	1950	3	2	$28,001	$21.05
24114100240000		1,326	1952	2	1	$28,000	$21.12
24111300470000		1,338	1952	3	1	$29,000	$21.67
24114190090000		1,291	1948	3	1	$28,000	$21.69
24023010190000		1,289	1949	3	1	$28,000	$21.72
24114190020000		1,330	1951	3	1	$29,000	$21.80
24111270010000		1,306	1951	4	2	$28,539	$21.85
24111250160000		1,326	1947	3	1	$29,000	$21.87

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24154090070000		1,308	1953	3	2	$29,000	$22.17
24154090060000		1,308	1953	3	2	$29,000	$22.17
24112060640000		1,304	1952	3	1	$29,001	$22.24
24112010140000		1,303	1944	4	2	$29,000	$22.26
24112130600000		1,342	1952	4	2	$30,000	$22.35
24154090240000		1,334	1953	3	2	$30,000	$22.49
24114190210000		1,332	1948	3	2	$30,000	$22.52
24114180150000		1,327	1952	3	1	$30,000	$22.61
24154090230000		1,334	1953	4	2	$31,000	$23.24
24152070270000		1,329	1941	3	1	$31,000	$23.33
24023030010000	**9101 S AVERS AVE**	**1,319**	**1954**	**4**	**2**	**$31,000**	**$23.50**
24154150220000		1,349	1957	3	1	$32,000	$23.72
24114290340000		1,319	1949	3	2	$32,000	$24.26
24111120140000		1,340	1948	3	3	$33,000	$24.63
24154130070000		1,329	1956	3	1	$33,001	$24.83
24154170090000		1,317	1957	3	2	$33,000	$25.06
24154130010000		1,334	1956	3	1	$34,000	$25.49
24154000260000		1,320	1954	3	2	$34,000	$25.76
24111290410000		1,300	1939	3	2	$34,000	$26.15
24154060440000		1,306	1955	6	2	$35,001	$26.80
24154000280000		1,306	1954	3	2	$36,000	$27.57

Median of all 348 comparables: $20.75 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 348 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.

24112060170000	24114140010000	24112040140000	24111070320000	24111250410000
24111240390000	24111300050000	24111300040000	24023260330000	24023260320000
24023130290000	24023130300000	24111300390000	24111300380000	24111020310000
24111020300000	24104090340000	24104080110000	24104080100000	24104140080000
24104140090000	24111100380000	24111100370000	24111070310000	24111240430000
24023260340000	24023260350000	24111110150000	24111110140000	24111300070000
24111300060000	24111100170000	24111100180000	24104170160000	24104170170000
24111070250000	24111070260000	24111210260000	24111210270000	24104090250000
24104090260000	24112040160000	24112040170000	24111250200000	24111170350000
24111170340000	24114140020000	24104090330000	24104220510000	24154120210000
24104210170000	24104210320000	24104210300000	24104210030000	24104210060000
24023080010000	24104210340000	24154110120000	24154110140000	24104210110000
24104230290000	24104200470000	24104210080000	24104230120000	24104210200000
24104220160000	24104200390000	24104200150000	24104210050000	24104200420000
24104220250000	24104220120000	24104200130000	24104220020000	24104220440000
24114220140000	24104210250000	24104230410000	24104210440000	24104230440000
24104200100000	24104200120000	24104220330000	24104200230000	24104200370000
24104200110000	24104210020000	24154120050000	24104230050000	24154120170000
24154120100000	24114170170000	24154090250000	24154070270000	24104210260000
24104230150000	24104210240000	24104230170000	24104230030000	24104230060000
24104210310000	24104230080000	24104210430000	24104220260000	24104200410000
24104220280000	24104220320000	24104200360000	24104220190000	24104220310000
24104220350000	24111090470000	24112040220000	24114280210000	24023000340000
24154070150000	24111010500000	24023010180000	24112070500000	24023000360000
24154080340000	24154050090000	24154100200000	24023010170000	24114170230000
24114100160000	24104200020000	24154080170000	24154100130000	24111270060000
24154160380000	24154040250000	24023200530000	24023000370000	24111140110000
24114210120000	24111190440000	24114020610000	24112000700000	24111030240000
24023010160000	24111090520000	24023160480000	24111200410000	24111020290000
24111180300000	24111140420000	24154050030000	24104200060000	24112060160000
24112040130000	24114150540000	24114260220000	24114020550000	24111020320000
24111080460000	24023000380000	24114020570000	24023120210000	24111250170000
24112100550000	24112130580000	24114200240000	24114200110000	24023230420000
24112110440000	24154150400000	24111050230000	24114030360000	24112111020000
24114270080000	24114050210000	24114150670000	24023000350000	24023020050000
24111230070000	24114210230000	24111040380000	24154050020000	24114200120000
24114210040000	24114290200000	24114200210000	24111040190000	24154150020000
24111280550000	24114260110000	24111180310000	24114130530000	24114270180000
24154090080000	24114230040000	24114220420000	24154070140000	24111210510000
24114190170000	24114220120000	24154020210000	24114100240000	24114210250000
24111290190000	24114210260000	24023110250000	24114180210000	24114010490000
24111130180000	24114040370000	24112130460000	24154050070000	24112010270000
24114010520000	24104110500000	24114030400000	24114130490000	24114180030000
24111300470000	24114190090000	24023010190000	24111290160000	24154140270000
24114190020000	24111300510000	24154180270000	24114210270000	24111270010000

24154140100000	24111250160000	24152210090000	24154160250000	24023020090000
24152000310000	24111100140000	24154060260000	24114190220000	24114070180000
24154130260000	24154130280000	24154090070000	24154090060000	24114100170000
24154040030000	24152090130000	24112060640000	24112010140000	24154150180000
24152130060000	24114190190000	24112130600000	24154090240000	24114090030000
24114190210000	24114150550000	24114050100000	24154140310000	24114180150000
24154080270000	24154170100000	24023260480000	24154170020000	24112010180000
24111310490000	24023020080000	24154140050000	24104090470000	24114150480000
24154140190000	24114260120000	24154160230000	24111290120000	24154150370000
24111100420000	24023250510000	24114190200000	24114280230000	24114280220000
24114190140000	24154090230000	24154140030000	24154140090000	24152070270000
24111290090000	24114020540000	24154180260000	24112100740000	24154150230000
24112120550000	24114130500000	24114210220000	24114320100000	24111270120000
24154130060000	24114210010000	24154150220000	24112060050000	24112120790000
24154140220000	24154180180000	24114150530000	24154060360000	24154060410000
24111310530000	24114290340000	24114200080000	24154140170000	24154170110000
24154160040000	24111120140000	24112050400000	24154170070000	24114200220000
24154130070000	24114240210000	24154170090000	24112010220000	24154170080000
24111300530000	24154130010000	24154140060000	24154130200000	24154060270000
24154060300000	24152090240000	24154000260000	24154130230000	24154060390000
24154140180000	24111290410000	24154060460000	24154130040000	24154140020000
24154060320000	24154130100000	24154060370000	24154060440000	24154140120000
24154140080000	24154130030000	24111100600000	24114060090000	24154000280000
24111070500000	24154130120000	24111150450000	24152090270000	24154130240000
24154180110000	24023010200000	24114180140000		

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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