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	24152041220000
Property address	10423 S KEDVALE AVE
Township	Worth (39)
Assessor neighborhood	39080
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW

$70,000

14.9% of the current assessed value.

COMPARABLES IMPLY

$59,591

REDUCTION REQUESTED

$10,409

Estimated tax effect about $2,208 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 24 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 $18.13 per square foot. This home is assessed at $21.30 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,287 square feet gives $59,591. 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	3,287 square feet
Land area	14,194 square feet
Year built	2022
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$70,000
Assessed value per square foot	$21.30

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	187
2	Building area within 15% of this home	85
3	Built within 15 years of this home	24
4	Same building type	24
5	Same construction quality grade	24

The comparable figure used is the median of all 24 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 24 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	24
Lowest assessed	$2.21 per square foot
25th percentile	$9.41 per square foot
Median	$18.13 per square foot
75th percentile	$19.60 per square foot
Highest assessed	$21.52 per square foot
This home	$21.30 per square foot
Position	assessed above 22 of the 24 comparable properties, the 92nd percentile



$2.21 per sq ft — 24 comparable properties by assessed value per square foot, one mark is one property — $21.52 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 24 comparables	$18.13
Building area of this home	3,287 sq ft
Median multiplied by building area	**$59,591**
Current total assessed value	$70,000
Difference, the reduction requested	**$10,409**

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 $10,409 in assessed value is worth roughly $2,208 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

All 24 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24111250490000	9820 S SPRINGFIELD AVE	3,122	2008	4	2	$6,906	$2.21
24112100300000	9824 S ST. LOUIS AVE	2,939	2026	4	3	$22,823	$7.77
24111250220000	9820 S SPRINGFIELD AVE	3,122	2008	4	2	$26,659	$8.54
24111250230000	9820 S SPRINGFIELD AVE	3,122	2008	4	2	$26,659	$8.54
24114140280000	10210 S SPAULDING AVE	3,123	2008	3	2	$28,449	$9.11
24114140290000	10210 S SPAULDING AVE	3,123	2008	3	2	$28,449	$9.11
24111250270000	9830 S SPRINGFIELD AVE	3,237	2018	4	2	$30,767	$9.50
24111250260000	9830 S SPRINGFIELD AVE	3,237	2018	4	2	$30,767	$9.50
24111220070000	9719 S LAWNDALE AVE HSE	3,177	2014	4	2	$31,767	$10.00
24111220080000	9719 S LAWNDALE AVE HSE	3,177	2014	4	2	$31,767	$10.00
24023250550000	9415 S LAWNDALE AVE	3,148	2007	4	2	$55,001	$17.47
24111150590000	9615 S MILLARD AVE	3,551	2014	4	2	$64,000	$18.02
24104090510000	10100 S KILDARE AVE	3,400	2025	5	4	$62,000	$18.24
24152080240000	4059 W 106TH PL	3,236	2008	4	2	$60,190	$18.60
24104140550000	10223 S KOSTNER AVE	3,452	2022	4	3	$65,305	$18.92
24104080550000	10100 S KOLIN AVE	3,012	2010	3	2	$57,000	$18.92
24112111160000	9812 S HOMAN AVE	3,259	2022	4	3	$62,447	$19.16
24112000820000	9544 S ST. LOUIS AVE	2,913	2013	4	2	$57,000	$19.57
24111210530000	9748 S LAWNDALE AVE	2,795	2011	4	2	$55,000	$19.68
24152100310000	10620 S KEELER AVE	2,806	2017	4	3	$56,000	$19.96
24111300460000	9812 S MILLARD AVE	3,100	2010	4	2	$62,000	$20.00
24111230570000	9758 S CENTRAL PARK AVE	3,331	2018	4	3	$68,000	$20.41
24152041220000	**10423 S KEDVALE AVE**	**3,287**	**2022**	**4**	**2**	**$70,000**	**$21.30**
24152041210000	10421 S KEDVALE AVE	3,401	2022	4	2	$73,000	$21.46
24152041230000	10425 S KEDVALE AVE	3,206	2022	4	2	$69,001	$21.52

Median of all 24 comparables: $18.13 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 24 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.

24111250490000	24112100300000	24111250220000	24111250230000	24114140280000
24114140290000	24111250270000	24111250260000	24111220070000	24111220080000
24023250550000	24111150590000	24104090510000	24152080240000	24104140550000
24104080550000	24112111160000	24112000820000	24111210530000	24152100310000
24111300460000	24111230570000	24152041210000	24152041230000	

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.