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	24154000700000
Property address	4361 W 107TH ST
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
$39,000	**$32,743**	**$6,257**

16.0% of the current assessed value.
Estimated tax effect about $1,327 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 284 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 $18.77 per square foot. This home is assessed at $22.36 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,744 square feet gives $32,743. 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	1,744 square feet
Land area	12,155 square feet
Year built	1968
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$22.36

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	692
3	Built within 15 years of this home	390
4	Same building type	284
5	Same construction quality grade	284

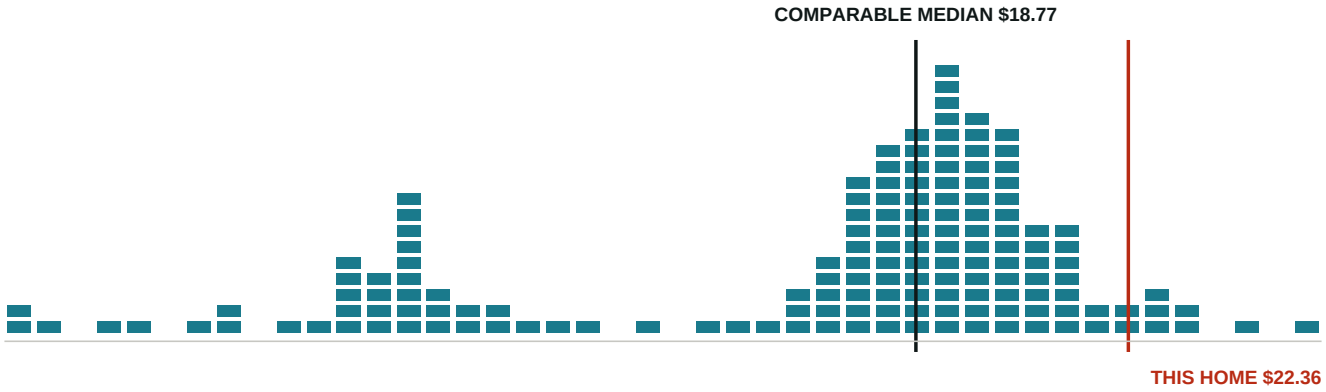
The comparable figure used is the median of all 284 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 284 properties 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	284
Lowest assessed	$3.38 per square foot
25th percentile	$16.77 per square foot
Median	$18.77 per square foot
75th percentile	$20.00 per square foot
Highest assessed	$25.62 per square foot
This home	$22.36 per square foot
Position	assessed above 273 of the 284 comparable properties, the 96th percentile



$3.38 per sq ft — 284 comparable properties by assessed value per square foot, one mark is 2 properties — $25.62 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 284 comparables	$18.77
Building area of this home	1,744 sq ft
Median multiplied by building area	**$32,743**
Current total assessed value	$39,000
Difference, the reduction requested	**$6,257**

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 $6,257 in assessed value is worth roughly $1,327 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

284 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 284 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
24152010200000	10320 S KILDARE AVE	1,738	1972	4	2	$12,094	$6.96
24152010210000	10324 S KILDARE AVE	1,738	1969	4	2	$12,833	$7.38
24104020230000	10006 S KILDARE AVE	1,748	1956	3	1	$15,253	$8.73
24104020240000	10006 S KILDARE AVE	1,748	1956	3	1	$15,253	$8.73
24023040230000	9151 S HAMLIN AVE	1,762	1962	5	2	$16,553	$9.39
24023040240000	9159 S HAMLIN AVE	1,762	1962	5	2	$16,752	$9.51
24023170020000	9301 S AVERS AVE	1,724	1959	3	1	$16,719	$9.70
24023170010000	9301 S AVERS AVE	1,724	1959	3	1	$16,913	$9.81
24023260190000	9400 S CENTRAL PARK AVE	1,699	1956	3	2	$16,997	$10.00
24023260200000	9400 S CENTRAL PARK AVE	1,699	1956	3	2	$16,997	$10.00
24023220210000	9420 S SPRINGFIELD AVE	1,717	1955	3	2	$17,767	$10.35
24023220200000	9420 S SPRINGFIELD AVE	1,717	1955	3	2	$17,767	$10.35
24152010190000		1,738	1972	4	2	$23,204	$13.35
24152010220000		1,738	1969	4	2	$24,929	$14.34
24104080500000		1,784	1953	3	1	$28,000	$15.70
24104020410000		1,779	1955	4	2	$29,000	$16.30
24104080230000		1,709	1959	4	1	$29,000	$16.97
24154020140000		1,748	1954	4	1	$30,000	$17.16
24111000410000		1,741	1957	4	2	$30,000	$17.23
24154030230000		1,774	1953	4	2	$31,000	$17.47
24023080020000		1,701	1958	3	1	$30,000	$17.64
24023010210000		1,756	1966	4	2	$31,000	$17.65
24104080540000		1,699	1956	3	1	$30,001	$17.66
24112020680000		1,774	1957	4	1	$32,000	$18.04
24102080140000		1,761	1965	4	2	$32,000	$18.17
24023250460000		1,704	1953	3	2	$31,000	$18.19
24154030300000		1,704	1955	4	2	$31,000	$18.19
24023220150000		1,704	1955	3	1	$31,000	$18.19
24102160490000		1,693	1980	3	1	$31,001	$18.31
24104260150000		1,739	1961	2	2	$32,000	$18.40
24104070510000		1,791	1972	3	2	$33,000	$18.43
24104070490000		1,791	1973	4	2	$33,000	$18.43
24023100490000		1,731	1959	4	2	$32,000	$18.49
24114270210000		1,728	1955	3	2	$32,000	$18.52
24023160580000		1,692	1954	4	2	$31,616	$18.69
24114170270000		1,766	1954	4	1	$33,001	$18.69
24104120360000		1,712	1962	4	2	$32,000	$18.69
24104260160000		1,698	1961	3	2	$32,000	$18.85
24104140440000		1,744	1956	4	2	$33,001	$18.92
24102150380000		1,742	1967	4	2	$33,000	$18.94

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24114180080000		1,733	1956	4	2	$33,000	$19.04
24152041030000		1,785	1978	3	2	$34,000	$19.05
24102160330000		1,732	1969	3	2	$33,000	$19.05
24102030180000		1,726	1970	3	2	$33,000	$19.12
24154020620000		1,726	1960	3	1	$33,000	$19.12
24102030170000		1,726	1968	3	2	$33,000	$19.12
24023070120000		1,723	1956	4	2	$33,000	$19.15
24154020270000		1,762	1958	4	1	$34,000	$19.30
24112100420000		1,709	1954	4	2	$33,000	$19.31
24102060150000		1,756	1965	3	2	$34,000	$19.36
24154060470000		1,703	1957	3	2	$33,000	$19.38
24114060120000		1,694	1955	4	2	$33,001	$19.48
24114010640000		1,745	1954	5	2	$34,000	$19.48
24023300100000		1,741	1966	3	2	$34,000	$19.53
24102050130000		1,726	1968	3	2	$34,000	$19.70
24152050430000		1,710	1963	4	2	$34,000	$19.88
24152230010000		1,770	1962	3	1	$37,000	$20.90
24104260180000		1,735	1960	4	2	$37,000	$21.33
24154000700000	**4361 W 107TH ST**	**1,744**	**1968**	**3**	**2**	**$39,000**	**$22.36**
24152270060000		1,735	1972	3	1	$39,200	$22.59
24154020600000		1,715	1961	3	2	$39,001	$22.74

Median of all 284 comparables: $18.77 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 284 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.

24023200200000	24104010120000	24111180120000	24104160220000	24023240260000
24104140160000	24104140150000	24023200220000	24104010100000	24152010200000
24023130040000	24152010210000	24023240280000	24023240270000	24104020230000
24104020240000	24104090060000	24104090050000	24023130260000	24112000650000
24023100010000	24023040230000	24112000610000	24023100070000	24023100080000
24023040240000	24023170020000	24023170010000	24023260170000	24023260180000
24104020400000	24111130110000	24111130100000	24023260190000	24023260200000
24104020390000	24111300350000	24111300340000	24023100200000	24023100190000
24104140270000	24104140260000	24111140100000	24111140090000	24111130390000
24111130380000	24111250090000	24111250080000	24023220210000	24023220200000
24111020230000	24111020220000	24104020040000	24104020030000	24023130250000
24114140370000	24114140380000	24023200210000	24104140220000	24104140230000
24104010110000	24023130030000	24023100020000	24104140140000	24152010190000
24152010220000	24111180110000	24104080500000	24104040490000	24104020410000
24023090200000	24023250490000	24154120020000	24023080060000	24104080230000
24023000440000	24154020140000	24111000410000	24114320010000	24112110950000
24154030230000	24114300080000	24102210050000	24154080350000	24154050280000
24023010350000	24023080020000	24023010210000	24104080540000	24154060120000
24154040110000	24023100540000	24104160210000	24154020150000	24154020130000
24112000590000	24154040070000	24154080150000	24154070070000	24154070090000
24112070490000	24154100060000	24154070330000	24112020680000	24154030260000
24154120030000	24154100110000	24154030290000	24154060020000	24102080140000
24023250460000	24154030300000	24023220150000	24114220430000	24112000500000
24154060220000	24102160490000	24154070310000	24154020080000	24154110030000
24104260150000	24104070510000	24104070490000	24023150580000	24023100490000
24023010030000	24114270210000	24112120690000	24023100530000	24114100070000
24023080070000	24102130110000	24154040020000	24154070060000	24154040290000
24104080510000	24154020030000	24154020110000	24023160580000	24114170270000
24104120360000	24114310090000	24023030030000	24104260160000	24023090010000
24023130560000	24114100030000	24104140440000	24102150380000	24114240110000
24104180490000	24154030190000	24114180080000	24152041030000	24102160330000
24023110240000	24154050290000	24114100020000	24023160630000	24154040150000
24152160040000	24102030180000	24154020620000	24102030170000	24104140520000
24023070120000	24023230550000	24023110020000	24023230560000	24112000550000
24102130100000	24114230330000	24154020270000	24114230360000	24112100420000
24114270130000	24112100680000	24102060150000	24152250050000	24154060470000
24112120720000	24114090230000	24023020020000	24114060120000	24114010640000
24114060240000	24023060250000	24023300100000	24114260100000	24114060280000
24023120010000	24112000690000	24154060160000	24023300030000	24102050130000
24154060100000	24023190040000	24023260510000	24154040140000	24023280420000
24114280080000	24114100060000	24152270100000	24114230370000	24023250530000
24102060090000	24152050430000	24154070340000	24114290250000	24152270080000
24152230120000	24104280130000	24114300050000	24023160430000	24023090170000
24111010650000	24112080700000	24111050400000	24114230310000	24152060420000
24114240100000	24154130140000	24023160620000	24023300070000	24114310040000

24154160300000	24111180600000	24112120520000	24112120610000	24112060670000
24154150120000	24154140210000	24154080090000	24023070080000	24104290120000
24114060070000	24102050260000	24102050270000	24111180610000	24152270050000
24104260010000	24114310080000	24152010370000	24111250470000	24114160550000
24111070520000	24114320250000	24023080100000	24114250340000	24152230010000
24114020690000	24154030220000	24154020240000	24152060490000	24112120700000
24023070140000	24023240390000	24104260180000	24152220120000	24154060080000
24114030270000	24114190080000	24152090190000	24023290140000	24114070290000
24023280430000	24152100210000	24154000400000	24152060450000	24154020220000
24152090170000	24152240050000	24114020720000	24152270060000	24154020600000
24152060480000	24111000450000	24152060430000	24152240110000	24154020250000
24154020340000	24102050250000	24154150420000	24023150430000	

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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