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	24154020300000
Property address	4205 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

$33,000

11.7% of the current assessed value.

COMPARABLES IMPLY

$29,143

REDUCTION REQUESTED

$3,857

Estimated tax effect about $818 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1049 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 $20.61 per square foot. This home is assessed at $23.34 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,414 square feet gives $29,143. 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	1,414 square feet
Land area	6,257 square feet
Year built	1959
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$33,000
Assessed value per square foot	$23.34

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	1,542
3	Built within 15 years of this home	1,445
4	Same building type	1,052
5	Same construction quality grade	1,049

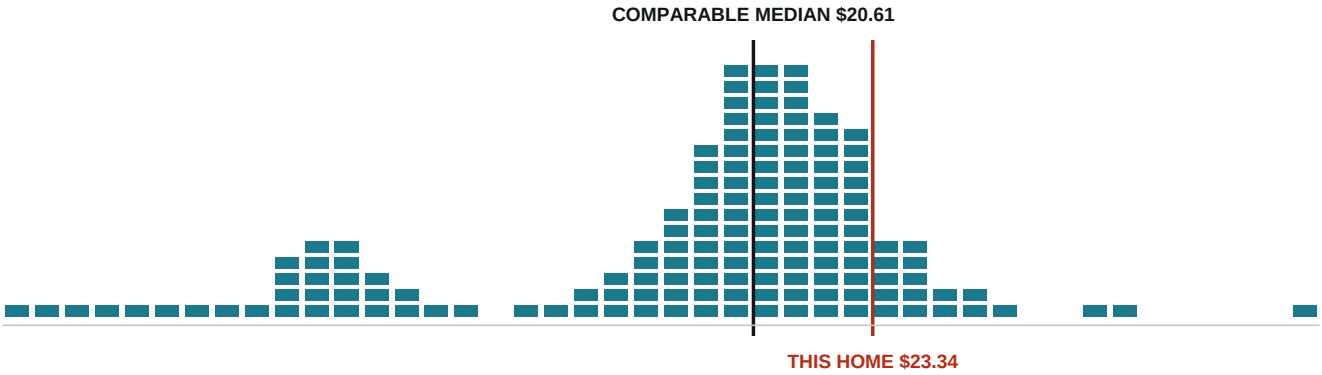
The comparable figure used is the median of all 1049 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1049 properties 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	1,049
Lowest assessed	$3.44 per square foot
25th percentile	$18.72 per square foot
Median	$20.61 per square foot
75th percentile	$22.13 per square foot
Highest assessed	$33.55 per square foot
This home	$23.34 per square foot
Position	assessed above 950 of the 1049 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1049 comparables	$20.61
Building area of this home	1,414 sq ft
Median multiplied by building area	**$29,143**
Current total assessed value	$33,000
Difference, the reduction requested	**$3,857**

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 $3,857 in assessed value is worth roughly $818 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

1049 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 1049 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
24111120300000	9626 S RIDGEWAY AVE	1,410	1954	4	2	$11,474	$8.14
24104110160000		1,406	1953	3	1	$14,866	$10.57
24104110170000		1,406	1953	3	1	$14,866	$10.57
24104080080000		1,406	1958	3	1	$15,485	$11.01
24104080090000		1,406	1958	3	1	$15,485	$11.01
24111120290000		1,410	1954	4	2	$22,060	$15.65
24104030600000		1,402	1951	3	1	$24,001	$17.12
24104030570000		1,401	1956	3	1	$24,001	$17.13
24023090250000		1,426	1953	2	1	$25,000	$17.53
24104080520000		1,420	1953	3	1	$25,000	$17.61
24154020060000		1,401	1954	4	1	$26,000	$18.56
24114310020000		1,426	1951	4	1	$27,000	$18.93
24023060400000		1,415	1955	3	1	$27,000	$19.08
24104080460000		1,412	1953	4	1	$27,000	$19.12
24114290350000		1,408	1950	3	1	$27,000	$19.18
24154020050000		1,401	1954	3	1	$27,000	$19.27
24114090130000		1,426	1953	3	1	$28,000	$19.64
24114240010000		1,426	1951	3	1	$28,000	$19.64
24023030310000		1,425	1956	4	1	$28,000	$19.65
24023030330000		1,425	1956	3	1	$28,000	$19.65
24023170590000		1,422	1954	4	1	$28,000	$19.69
24023180230000		1,422	1957	3	1	$28,001	$19.69
24023030260000		1,415	1955	3	1	$28,000	$19.79
24023060380000		1,415	1955	3	1	$28,000	$19.79
24023160600000		1,409	1955	4	1	$28,000	$19.87
24023180220000		1,407	1957	4	1	$28,001	$19.90
24111240460000		1,402	1955	4	1	$28,000	$19.97
24154020070000		1,401	1954	4	1	$28,000	$19.99
24112000430000		1,400	1956	3	1	$28,000	$20.00
24154060010000		1,428	1955	3	1	$29,000	$20.31
24023020130000		1,427	1956	3	1	$29,000	$20.32
24023020140000		1,427	1955	3	1	$29,000	$20.32
24111010600000		1,420	1956	4	2	$29,000	$20.42
24023230470000		1,420	1956	3	1	$29,000	$20.42
24114320140000		1,417	1956	3	1	$29,000	$20.47
24023170410000		1,416	1954	3	1	$29,000	$20.48
24023010330000		1,405	1954	4	1	$29,000	$20.64
24114090180000		1,400	1954	3	1	$29,000	$20.71
24023110060000		1,400	1958	3	2	$29,224	$20.87
24102060110000		1,426	1964	3	1	$30,000	$21.04

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24023300110000		1,424	1960	4	1	$30,000	$21.07
24023070330000		1,419	1960	4	1	$30,000	$21.14
24111200560000		1,409	1949	4	2	$30,001	$21.29
24023020280000		1,405	1957	4	2	$30,000	$21.35
24114070230000		1,404	1953	4	1	$30,000	$21.37
24111240450000		1,402	1955	4	2	$30,000	$21.40
24114280240000		1,401	1951	3	1	$30,001	$21.41
24112000510000		1,420	1957	4	2	$31,000	$21.83
24023300200000		1,420	1961	4	2	$31,000	$21.83
24104290130000		1,418	1960	4	2	$31,000	$21.86
24104280070000		1,417	1960	4	2	$31,000	$21.88
24114320200000		1,417	1956	4	2	$31,000	$21.88
24152030150000		1,407	1961	4	1	$31,000	$22.03
24104250240000		1,407	1962	4	2	$31,000	$22.03
24104290110000		1,404	1962	3	1	$31,000	$22.08
24023080160000		1,423	1953	4	2	$32,000	$22.49
24152030160000		1,407	1961	3	2	$31,664	$22.50
24111180450000		1,409	1950	4	2	$32,000	$22.71
24154020300000	**4205 W 107TH ST**	**1,414**	**1959**	**4**	**1**	**$33,000**	**$23.34**
24152210170000		1,404	1961	3	1	$35,000	$24.93
24023000230000		1,415	1958	4	1	$40,000	$28.27

Median of all 1049 comparables: $20.61 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 1049 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.

24111310360000	24104010120000	24111300420000	24111180120000	24111050320000
24111160300000	24104160220000	24114080170000	24111190410000	24111150210000
24023240260000	24111310340000	24152020050000	24152020070000	24104140160000
24104140150000	24111040220000	24104010050000	24111070340000	24111160370000
24114010090000	24104100090000	24104080220000	24023130320000	24104010100000
24104010170000	24023130040000	24104010410000	24104010400000	24104090320000
24023240280000	24023240270000	24111120300000	24111130200000	24023130060000
24023130050000	24104010390000	24023130200000	24023130260000	24023100010000
24023100070000	24023100080000	24111090010000	24104020210000	24023260170000
24104020220000	24023260180000	24104020400000	24111130110000	24111130100000
24111120280000	24111120270000	24111160320000	24111160330000	24104020390000
24023100200000	24023100190000	24104140270000	24104140260000	24023100040000
24023100030000	24111140100000	24111140090000	24023200260000	24114020280000
24114020270000	24111160340000	24111160350000	24111130390000	24111130380000
24023200250000	24111250090000	24111250080000	24104110070000	24104110060000
24104170030000	24104170040000	24114010010000	24111120330000	24111120340000
24114010020000	24111020230000	24111020220000	24104080010000	24104080020000
24023100420000	24023100410000	24104160270000	24104160280000	24104110160000
24104110170000	24104020100000	24104020110000	24104020040000	24104020030000
24023130250000	24111020360000	24111020350000	24023100140000	24023100150000
24111040290000	24111040300000	24023100390000	24023100400000	24023130160000
24023130150000	24104080080000	24104080090000	24111230360000	24111230370000
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24114140380000	24111190070000	24111190080000	24104020050000	24104020060000
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24111300160000	24111190220000	24112100610000	24112100620000	24111030290000
24111030300000	24104100250000	24104100260000	24152020060000	24111230120000
24111230130000	24111150050000	24111150040000	24114150230000	24104140220000
24104140230000	24023140260000	24023200360000	24023200370000	24104010110000
24023140250000	24114150240000	24023130030000	24111050280000	24111050270000
24023220030000	24023220020000	24104010150000	24104010160000	24114020040000
24114020030000	24023130210000	24104010240000	24104010250000	24023100020000
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24104030570000	24104040530000	24023030020000	24111070330000	24114320010000
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24023090250000	24104040460000	24104080520000	24112120500000	24154060120000
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24023170430000	24104240140000	24114030420000	24114270120000	24023040590000
24114030440000	24023030340000	24114230320000	24023150500000	24114280150000
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24111190520000	24102070060000	24112120510000	24112000510000	24023300200000
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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.