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	24154180280000
Property address	4316 W 109TH ST
Township	Worth (39)
Assessor neighborhood	39080
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$31,000

21.6% of the current assessed value.

COMPARABLES IMPLY

$24,300

Estimated tax effect about $1,421 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,700

SECTION 1

The argument in one paragraph

The Assessor values 197 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 $25.00 per square foot. This home is assessed at $31.89 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 972 square feet gives $24,300. 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	972 square feet
Land area	7,100 square feet
Year built	1956
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$31,000
Assessed value per square foot	$31.89

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	308
2	Building area within 15% of this home	275
3	Built within 15 years of this home	247
4	Same building type	197
5	Same construction quality grade	197

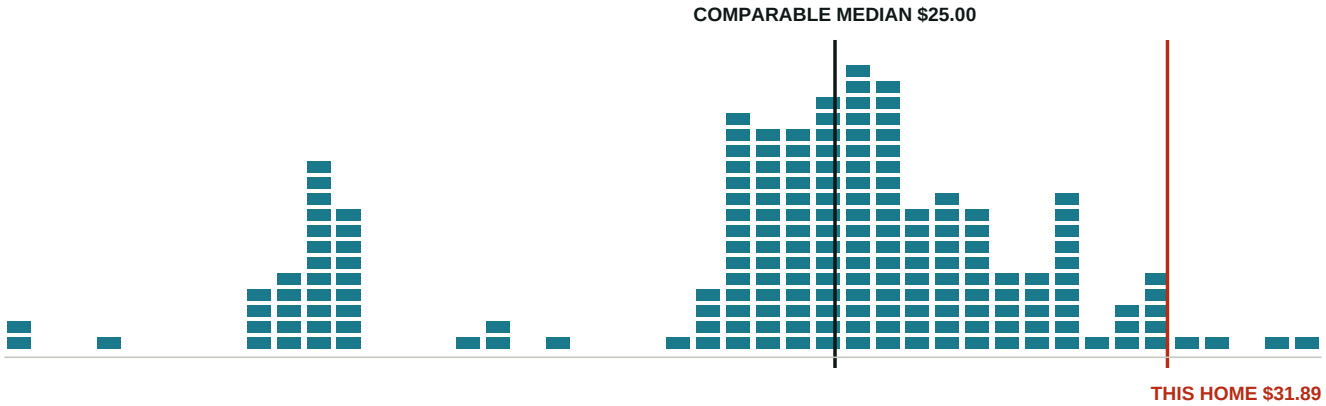
The comparable figure used is the median of all 197 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 197 properties 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	197
Lowest assessed	$7.78 per square foot
25th percentile	$23.18 per square foot
Median	$25.00 per square foot
75th percentile	$27.18 per square foot
Highest assessed	$35.09 per square foot
This home	$31.89 per square foot
Position	assessed above 190 of the 197 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 197 comparables	$25.00
Building area of this home	972 sq ft
Median multiplied by building area	**$24,300**
Current total assessed value	$31,000
Difference, the reduction requested	**$6,700**

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 $6,700 in assessed value is worth roughly $1,421 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

197 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 197 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
24023130360000	9224 S CENTRAL PARK AVE	980	1951	2	1	$7,745	$7.90
24104090100000	10125 S KOLIN AVE	960	1956	2	1	$13,739	$14.31
24104090090000	10125 S KOLIN AVE	960	1956	2	1	$13,739	$14.31
24023200470000	9350 S CENTRAL PARK AVE	962	1950	3	1	$13,970	$14.52
24023200480000	9350 S CENTRAL PARK AVE	962	1950	3	1	$14,077	$14.63
24023130350000	9224 S CENTRAL PARK AVE	980	1951	2	1	$17,249	$17.60
24023060310000	9240 S HARDING AVE	982	1953	3	1	$22,000	$22.40
24154110230000	10728 S PULASKI RD	974	1953	2	1	$22,000	$22.59
24154110170000	10700 S PULASKI RD	970	1953	2	1	$22,000	$22.68
24154110250000	10736 S PULASKI RD	970	1953	2	1	$22,000	$22.68
24111070120000	9513 S MILLARD AVE	964	1950	2	1	$22,000	$22.82
24111160520000	9704 S HARDING AVE	986	1948	2	1	$23,000	$23.33
24111160530000	9708 S HARDING AVE	986	1952	2	1	$23,000	$23.33
24154110110000		976	1953	2	1	$23,000	$23.57
24154090270000		974	1953	2	1	$23,000	$23.61
24154090210000		974	1953	2	1	$23,000	$23.61
24154110010000		974	1953	2	1	$23,000	$23.61
24154180160000		972	1957	3	1	$22,977	$23.64
24111080480000		970	1951	2	1	$23,000	$23.71
24111140120000		968	1951	3	1	$23,000	$23.76
24023070250000		960	1954	2	1	$23,000	$23.96
24111180320000		984	1950	2	1	$24,000	$24.39
24111260050000		976	1949	2	1	$24,000	$24.59
24114290060000		975	1951	2	1	$24,000	$24.62
24154180370000		972	1956	2	1	$24,000	$24.69
24111250450000		970	1952	2	1	$24,000	$24.74
24023020100000		969	1949	3	1	$24,000	$24.77
24114160530000		965	1950	3	1	$24,000	$24.87
24023100590000		964	1952	2	1	$24,001	$24.90
24114020560000		961	1953	2	1	$24,000	$24.97
24114090060000		960	1949	2	1	$24,000	$25.00
24104110470000		985	1953	2	1	$25,000	$25.38
24114050240000		982	1950	2	1	$25,001	$25.46
24112100520000		981	1950	3	2	$25,000	$25.48
24112130310000		976	1949	2	1	$25,000	$25.61
24112130300000		975	1948	2	1	$25,000	$25.64
24114090040000		974	1950	2	1	$25,000	$25.67
24023200620000		969	1951	2	1	$25,000	$25.80
24112110430000		968	1952	3	1	$25,000	$25.83
24114170210000		965	1950	2	1	$25,000	$25.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24112110400000		958	1952	3	1	$25,000	$26.10
24112130480000		972	1949	2	2	$25,792	$26.53
24111310520000		987	1952	3	1	$27,000	$27.36
24111140430000		966	1950	2	2	$27,000	$27.95
24152280030000		962	1968	2	1	$27,000	$28.07
24154180380000		972	1956	3	1	$28,001	$28.81
24154140250000		972	1956	2	1	$29,000	$29.84
24154180320000		972	1958	2	1	$29,000	$29.84
24154180240000		972	1956	2	1	$29,000	$29.84
24154180300000		972	1956	2	1	$29,000	$29.84
24154140160000		972	1956	2	1	$29,000	$29.84
24154140380000		972	1956	2	1	$29,001	$29.84
24154140200000		972	1956	2	1	$29,001	$29.84
24154160220000		972	1957	3	2	$30,000	$30.86
24154180070000		972	1956	2	1	$30,000	$30.86
24154130090000		972	1956	2	1	$30,001	$30.87
24154140360000		972	1956	3	2	$31,000	$31.89
24154170030000		972	1957	2	2	$31,000	$31.89
24154180030000		972	1956	3	2	$31,000	$31.89
24154180280000	**4316 W 109TH ST**	**972**	**1956**	**3**	**2**	**$31,000**	**$31.89**
24111300450000		967	1950	3	2	$31,000	$32.06

Median of all 197 comparables: $25.00 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 197 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.

24114130170000	24023130360000	24111130010000	24104090080000	24104090070000
24114150290000	24114150300000	24114160120000	24114160110000	24114010270000
24104020380000	24104020370000	24114020050000	24114020060000	24104100110000
24104100100000	24104090100000	24104090090000	24104020300000	24104020290000
24023200470000	24023260210000	24023260220000	24104080050000	24111310160000
24111310170000	24023200480000	24104140380000	24104140370000	24114010720000
24104080060000	24104150190000	24104150180000	24023130350000	24023200390000
24023200380000	24111130020000	24114130180000	24111260390000	24023030080000
24023060310000	24154110230000	24154110170000	24154110250000	24111070120000
24111100090000	24154110210000	24154110180000	24154110060000	24154090190000
24154110190000	24154110260000	24154110240000	24154110270000	24154110070000
24154100170000	24154120110000	24154110080000	24111160520000	24111160530000
24154110110000	24152080030000	24154090270000	24154090210000	24154110010000
24154180160000	24154120310000	24154120280000	24154120300000	24111080480000
24111140120000	24023070250000	24023170650000	24023250470000	24023200550000
24114050300000	24111120160000	24111150460000	24152080110000	24154120330000
24111100360000	24154110090000	24114310100000	24114220150000	24111180320000
24111260050000	24114290060000	24154180370000	24111250450000	24023020100000
24154120290000	24154120150000	24154120320000	24023270280000	24023290040000
24114160530000	24023100590000	24114020560000	24114090060000	24104250050000
24104250090000	24114010500000	24114260040000	24114030320000	24114090240000
24114180220000	24154090280000	24154120160000	24154120340000	24104110470000
24114050240000	24112100520000	24152250040000	24112020690000	24112130310000
24112130300000	24114270220000	24114090040000	24114060150000	24023200620000
24112110430000	24114100120000	24114170210000	24023250440000	24152090010000
24114040340000	24114010730000	24114160520000	24114160540000	24114020530000
24112110400000	24023270460000	24112100570000	24114020510000	24152080020000
24114090070000	24104080430000	24112130480000	24023190240000	24112070520000
24114020650000	24111260350000	24112130400000	24112030620000	24114030260000
24112130620000	24104250020000	24114180100000	24114040390000	24112130430000
24111310520000	24111110010000	24023090270000	24023090230000	24023090240000
24104010440000	24114150590000	24104040560000	24111090630000	24114040380000
24114040360000	24104010480000	24111140430000	24152280030000	24023070220000
24114300040000	24112111100000	24023010370000	24154180380000	24114150570000
24114040440000	24104040540000	24114040350000	24114200200000	24114270060000
24023190200000	24154140250000	24154180320000	24154180240000	24154180300000
24154140160000	24154140380000	24154140200000	24104090410000	24154120090000
24154160220000	24154180070000	24154130090000	24111090280000	24154150200000
24154140360000	24154170030000	24154180030000	24111300450000	24114290080000
24112110410000	24154160010000			

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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