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	24182070080000
Property address	10318 S NATOMA AVE
Township	Worth (39)
Assessor neighborhood	39160
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$24,000

17.2% of the current assessed value.

COMPARABLES IMPLY

$19,875

REDUCTION REQUESTED

$4,125

Estimated tax effect about $875 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 22 other properties in assessor neighborhood 39160 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 $24.66 per square foot. This home is assessed at $29.78 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 806 square feet gives $19,875. 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	806 square feet
Land area	10,108 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$24,000
Assessed value per square foot	$29.78

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	72
2	Building area within 15% of this home	52
3	Built within 15 years of this home	39
4	Same building type	22
5	Same construction quality grade	22

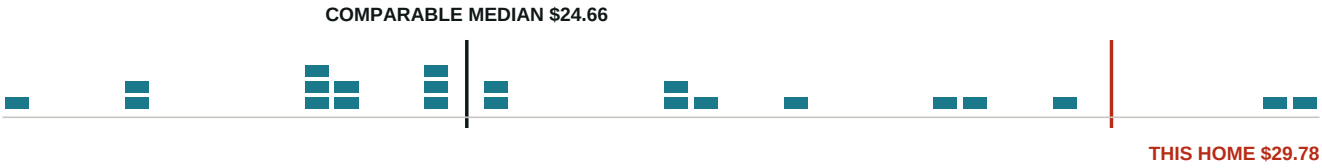
The comparable figure used is the median of all 22 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 22 properties 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	22
Lowest assessed	$20.97 per square foot
25th percentile	$23.58 per square foot
Median	$24.66 per square foot
75th percentile	$27.16 per square foot
Highest assessed	$31.43 per square foot
This home	$29.78 per square foot
Position	assessed above 20 of the 22 comparable properties, the 91st percentile



$20.97 per sq ft — 22 comparable properties by assessed value per square foot, one mark is one property — $31.43 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 22 comparables	$24.66
Building area of this home	806 sq ft
Median multiplied by building area	**$19,875**
Current total assessed value	$24,000
Difference, the reduction requested	**$4,125**

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 $4,125 in assessed value is worth roughly $875 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 22 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
24184050120000	10834 S NEENAH AVE	906	1960	3	1	$19,001	$20.97
24184020200000	10742 S NATCHEZ AVE	912	1957	3	1	$20,000	$21.93
24184050130000	10838 S NEENAH AVE	906	1956	2	1	$20,001	$22.08
24183050210000	7011 W 110TH ST	856	1954	2	1	$20,000	$23.36
24181050290000	10642 S OAK PARK AVE	806	1955	2	1	$19,001	$23.57
24181050280000	10636 S OAK PARK AVE	806	1955	2	1	$19,001	$23.57
24181050240000	10612 S OAK PARK AVE	805	1956	2	1	$19,000	$23.60
24181050120000	10506 S OAK PARK AVE	805	1957	2	1	$19,001	$23.60
24184050160000	10850 S NEENAH AVE	780	1953	2	1	$19,000	$24.36
24184020180000	10747 S NEENAH AVE	904	1953	3	1	$22,055	$24.40
24181010720000	6950 W 107TH ST	899	1965	2	1	$22,000	$24.47
24181050150000	10524 S OAK PARK AVE	805	1956	3	1	$20,001	$24.85
24184070220000	10800 S NAGLE AVE	800	1951	2	1	$20,000	$25.00
24183070280000	6804 W CRANDALL AVE	720	1950	2	1	$19,000	$26.39
24183070260000	6812 W CRANDALL AVE	720	1952	2	1	$19,000	$26.39
24184010080000	10752 S NEENAH AVE	868	1951	2	1	$23,000	$26.50
24184030100000	10716 S NAGLE AVE	840	1944	2	1	$23,000	$27.38
24182030160000	6730 106TH ST	806	1955	2	1	$23,000	$28.54
24182030110000	6743 105TH ST	804	1956	3	1	$23,000	$28.61
24183070310000	6848 W CRANDALL AVE	784	1950	3	1	$23,000	$29.34
24182070080000	**10318 S NATOMA AVE**	**806**	**1957**	**2**	**1**	**$24,000**	**$29.78**
24183050180000	11016 S WORTH AVE	752	1959	2	1	$23,400	$31.12
24074000100000	6613 102ND PL	700	1953	2	1	$22,000	$31.43

Median of all 22 comparables: $24.66 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39160, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 22 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.

24184050120000	24184020200000	24184050130000	24183050210000	24181050290000
24181050280000	24181050240000	24181050120000	24184050160000	24184020180000
24181010720000	24181050150000	24184070220000	24183070280000	24183070260000
24184010080000	24184030100000	24182030160000	24182030110000	24183070310000
24183050180000	24074000100000			

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.