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	24224220020000
Property address	11557 S KILDARE AVE
Township	Worth (39)
Assessor neighborhood	39211
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$27,001

13.8% of the current assessed value.

COMPARABLES IMPLY

$23,272

REDUCTION REQUESTED

$3,729

Estimated tax effect about $791 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 450 other properties in assessor neighborhood 39211 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 $21.55 per square foot. This home is assessed at $25.00 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,080 square feet gives $23,272. 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	1,080 square feet
Land area	6,842 square feet
Year built	1960
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$27,001
Assessed value per square foot	$25.00

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	882
2	Building area within 15% of this home	466
3	Built within 15 years of this home	465
4	Same building type	450
5	Same construction quality grade	450

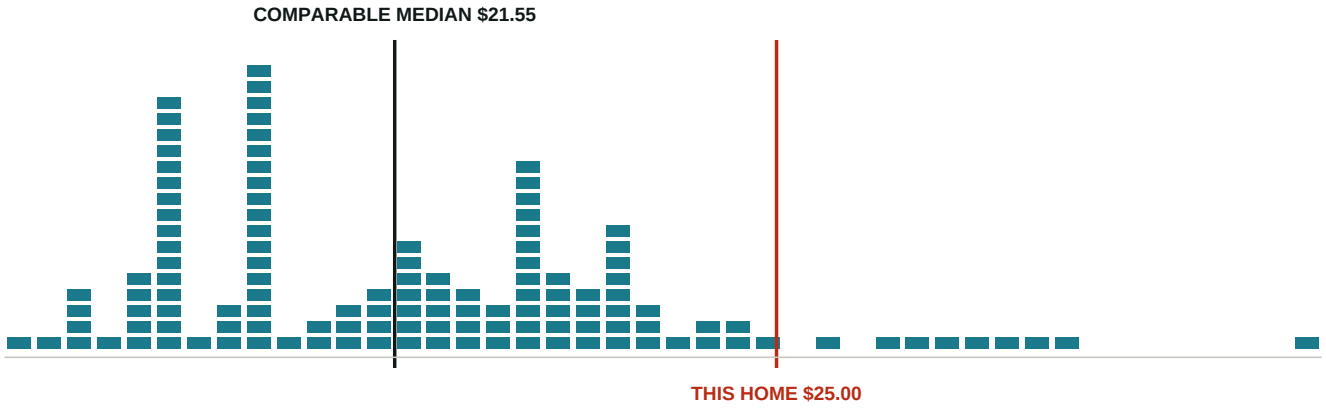
The comparable figure used is the median of all 450 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 450 properties 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	450
Lowest assessed	$18.02 per square foot
25th percentile	$20.17 per square foot
Median	$21.55 per square foot
75th percentile	$22.97 per square foot
Highest assessed	$29.93 per square foot
This home	$25.00 per square foot
Position	assessed above 429 of the 450 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 450 comparables	$21.55
Building area of this home	1,080 sq ft
Median multiplied by building area	**$23,272**
Current total assessed value	$27,001
Difference, the reduction requested	**$3,729**

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 $3,729 in assessed value is worth roughly $791 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

450 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 450 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
24224170060000		1,087	1959	3	1	$22,001	$20.24
24224190160000		1,082	1958	2	1	$22,000	$20.33
24224190320000		1,080	1960	3	1	$22,000	$20.37
24224180110000		1,078	1959	3	1	$22,000	$20.41
24224190040000		1,125	1959	3	1	$23,001	$20.45
24224180060000		1,050	1959	3	1	$22,001	$20.95
24333120100000		1,096	1961	2	1	$23,000	$20.99
24224180160000		1,037	1959	3	1	$22,000	$21.22
24224220260000		1,029	1960	3	1	$22,000	$21.38
24224170030000		1,128	1959	3	1	$25,000	$22.16
24224230060000		1,080	1961	2	1	$24,000	$22.22
24224230070000		1,080	1960	2	1	$24,000	$22.22
24224190050000		1,125	1959	3	1	$25,000	$22.22
24224180010000		1,125	1958	3	1	$25,000	$22.22
24224230120000		1,080	1960	3	1	$24,001	$22.22
24224230130000		1,080	1960	3	1	$24,001	$22.22
24224190350000		1,080	1959	3	1	$24,001	$22.22
24224210040000		1,080	1959	3	1	$24,001	$22.22
24224180090000		1,124	1959	3	1	$25,000	$22.24
24224180100000		1,124	1959	3	1	$25,001	$22.24
24224190170000		1,121	1958	3	1	$25,000	$22.30
24224190290000		1,029	1960	3	1	$23,000	$22.35
24224220290000		1,029	1960	3	1	$23,000	$22.35
24224220080000		1,029	1959	3	1	$23,000	$22.35
24224180070000		1,103	1958	3	1	$25,001	$22.67
24333010160000		1,103	1961	3	1	$25,001	$22.67
24224260070000		1,042	1961	3	1	$24,000	$23.03
24224260080000		1,042	1961	2	1	$24,000	$23.03
24331040030000		1,040	1957	2	1	$24,001	$23.08
24224240110000		1,039	1964	3	1	$24,000	$23.10
24224190360000		1,080	1959	2	1	$25,000	$23.15
24224220070000		1,029	1959	3	1	$24,000	$23.32
24224220060000		1,029	1961	3	1	$24,000	$23.32
24224220250000		1,029	1960	3	1	$24,000	$23.32
24224230030000		1,029	1960	3	1	$24,000	$23.32
24224190300000		1,029	1959	3	1	$24,000	$23.32
24224220160000		1,029	1960	3	1	$24,000	$23.32
24224230160000		1,029	1960	3	1	$24,000	$23.32
24224190280000		1,029	1962	3	1	$24,001	$23.32
24224210140000		1,029	1960	3	1	$24,001	$23.32

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24224210180000		1,029	1960	3	1	$24,001	$23.32
24224230150000		1,029	1960	3	1	$24,001	$23.32
24224210030000		1,029	1960	3	1	$24,001	$23.32
24224230080000		1,029	1960	3	1	$24,001	$23.32
24224220240000		1,029	1960	3	1	$24,001	$23.32
24224230340000		1,056	1967	3	1	$25,000	$23.67
24224190260000		1,052	1962	3	1	$25,000	$23.76
24224240190000		1,050	1966	3	1	$25,000	$23.81
24224190030000		1,125	1959	3	1	$27,000	$24.00
24331090030000		1,120	1963	3	2	$27,000	$24.11
24224240360000		1,120	1965	4	2	$27,001	$24.11
24224240340000		1,116	1967	3	1	$27,001	$24.19
24224220090000		1,029	1959	3	1	$25,000	$24.30
24333000230000		1,100	1969	3	1	$27,000	$24.55
24333000210000		1,100	1968	3	1	$27,000	$24.55
24224220020000	**11557 S KILDARE AVE**	**1,080**	**1960**	**4**	**1**	**$27,001**	**$25.00**
24333000250000		1,100	1968	3	1	$28,000	$25.45
24224220110000		1,080	1959	3	2	$28,001	$25.93
24331080330000		1,047	1966	3	2	$28,000	$26.74
24331020120000		1,041	1963	3	2	$28,537	$27.41
24224180190000		1,122	1959	3	2	$31,000	$27.63

Median of all 450 comparables: $21.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39211, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 450 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.

24223280190000	24223320160000	24223270130000	24223310180000	24331000770000
24331000750000	24331080350000	24331000690000	24331000710000	24331000660000
24331000860000	24333130010000	24331070030000	24333060280000	24224220300000
24223330010000	24224180120000	24224180170000	24224210060000	24223280280000
24331090010000	24223320350000	24223320130000	24223320190000	24223320200000
24223290180000	24223280150000	24223290190000	24223360010000	24223300170000
24223300020000	24223300160000	24223290360000	24223270140000	24223300010000
24223280030000	24223290040000	24223300150000	24223290220000	24331100380000
24331060290000	24331060270000	24331000830000	24333090260000	24331000470000
24333120170000	24331090210000	24333100330000	24333060010000	24333060210000
24331100320000	24331110200000	24333130300000	24331110010000	24331110320000
24331030290000	24331000650000	24333040010000	24333050040000	24333050080000
24331110370000	24333050410000	24333110050000	24331110020000	24333090150000
24331000620000	24331030180000	24331110100000	24333090100000	24331110400000
24333040170000	24333090070000	24331110120000	24331110230000	24333130020000
24331030220000	24331100190000	24331110210000	24331110220000	24331110110000
24331110250000	24331110160000	24333120150000	24331110090000	24333120120000
24333110110000	24331100200000	24224180040000	24331000730000	24331070210000
24331000340000	24331000740000	24333060190000	24331030320000	24224190200000
24224190020000	24331080250000	24331000320000	24331070130000	24224180080000
24331080150000	24333050160000	24223280170000	24224260110000	24224260160000
24223270110000	24223000170000	24333100090000	24331070320000	24331020110000
24331000600000	24223300140000	24223340050000	24223280180000	24223270010000
24331060300000	24333070030000	24333070080000	24333090220000	24333100080000
24333100180000	24333090110000	24333020140000	24333090250000	24333080080000
24333020260000	24333100020000	24333070090000	24333100210000	24331110180000
24331110260000	24333070210000	24333080040000	24333090060000	24333070140000
24333100280000	24333020250000	24333070150000	24333130180000	24224170060000
24333010130000	24331070300000	24224190160000	24224190320000	24331090250000
24333010090000	24333060080000	24333050180000	24331030270000	24333060130000
24331090170000	24333050250000	24333050370000	24331100100000	24331030100000
24331030170000	24224180110000	24333060040000	24333040280000	24331030200000
24331100040000	24331030240000	24333040270000	24333050200000	24333010340000
24333050320000	24331080130000	24331100220000	24333050010000	24331100330000
24331030140000	24333040210000	24331100400000	24331100340000	24331100370000
24333050400000	24333050230000	24331100280000	24224260450000	24333010140000
24331100250000	24333010360000	24333060290000	24224190040000	24223350170000
24224190090000	24333060140000	24333010320000	24333070160000	24224180060000
24333120100000	24223290200000	24223310170000	24331030230000	24224180160000
24333010220000	24333040160000	24333050170000	24224240440000	24224190190000
24224170040000	24333010230000	24224170010000	24224230330000	24224240400000
24224230370000	24224230410000	24224280250000	24224280170000	24224230270000
24223350020000	24224220260000	24224240310000	24224240320000	24224240290000
24224240300000	24224240380000	24224240330000	24224250210000	24224260350000
24224260360000	24224260320000	24224260340000	24224250280000	24224260060000

24224260040000	24224260030000	24224260420000	24224260050000	24224260390000
24224260410000	24331000510000	24331000910000	24331000420000	24224260170000
24224260120000	24224260130000	24224260140000	24224260180000	24224260150000
24224260190000	24223330160000	24331070120000	24331070190000	24333040260000
24331090060000	24331070290000	24331060280000	24333040030000	24333050090000
24331110070000	24333020300000	24331100030000	24333100290000	24331080030000
24333070300000	24331080280000	24331110270000	24224280190000	24224280260000
24224280180000	24224230360000	24224230390000	24224230310000	24224230350000
24224170030000	24224190050000	24224180010000	24224190270000	24224230060000
24224230070000	24224230120000	24224230130000	24224190350000	24224210040000
24224180090000	24224180100000	24224190170000	24224190290000	24224220290000
24224220080000	24331000550000	24333110080000	24224250250000	24224260380000
24333130250000	24333120110000	24331000610000	24331060250000	24331060240000
24223330170000	24331000570000	24224180070000	24333010160000	24331110280000
24331000410000	24331100300000	24331030050000	24333090270000	24333120160000
24333110220000	24333080110000	24333110190000	24333110150000	24333110100000
24331000350000	24331100090000	24333130130000	24333090120000	24333120240000
24331070070000	24331100080000	24333020310000	24331020130000	24331070310000
24331090080000	24223290010000	24223340010000	24333120050000	24333010080000
24333050030000	24333010100000	24331080260000	24333040060000	24333060090000
24331070170000	24333060160000	24331080240000	24333010050000	24331030060000
24333050070000	24333050280000	24331100390000	24333000190000	24224230290000
24224180220000	24331100350000	24333020280000	24224240410000	24224240030000
24224280230000	24224280220000	24224240390000	24224260070000	24224260080000
24224270020000	24331040030000	24224240110000	24331070020000	24224190360000
24224240370000	24224240280000	24224240270000	24224220070000	24224220060000
24224220250000	24224230030000	24224190300000	24224220160000	24224230160000
24224190280000	24224210140000	24224210180000	24224230150000	24224210030000
24224230080000	24224220240000	24224260220000	24224260230000	24224260200000
24224290060000	24224220210000	24331060340000	24333020150000	24333100220000
24333130170000	24333020290000	24333100140000	24333080060000	24333120230000
24331000400000	24333100060000	24333130100000	24333100010000	24333020130000
24333040050000	24333100030000	24333070200000	24331080300000	24331000370000
24333090210000	24333100110000	24333130050000	24333130140000	24333020120000
24333070320000	24333070310000	24333010020000	24224230340000	24224190260000
24224240190000	24224280200000	24224230300000	24224280240000	24224250090000
24224250140000	24224250050000	24224250190000	24224250270000	24331060040000
24224190030000	24331090030000	24224240360000	24224240340000	24224220090000
24224220100000	24224220200000	24224220320000	24224220050000	24224220170000
24224230090000	24224290050000	24333000230000	24333000210000	24331000330000
24333130080000	24333010460000	24333000280000	24224250160000	24331090070000
24331080360000	24224210160000	24333000250000	24333100070000	24224220110000
24333010250000	24224220190000	24224260210000	24224290040000	24333100190000
24331080330000	24224250220000	24331080010000	24224210110000	24224230320000
24331020120000	24333010450000	24331090120000	24224180190000	24331060100000

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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