LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 04 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	12244020190000
Property address	3515 N OLCOTT AVE
Township	Jefferson (71)
Assessor neighborhood	71371
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$25,000	**$21,476**	**$3,524**

14.1% of the current assessed value.
Estimated tax effect about $747 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 239 other properties in assessor neighborhood 71371 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 $28.75 per square foot. This home is assessed at $33.47 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 747 square feet gives $21,476. 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	747 square feet
Land area	3,750 square feet
Year built	1925
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$25,000
Assessed value per square foot	$33.47

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	1,227
2	Building area within 15% of this home	480
3	Built within 15 years of this home	272
4	Same building type	240
5	Same construction quality grade	239

The comparable figure used is the median of all 239 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 239 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	239
Lowest assessed	$19.90 per square foot
25th percentile	$26.82 per square foot
Median	$28.75 per square foot
75th percentile	$31.16 per square foot
Highest assessed	$78.98 per square foot
This home	$33.47 per square foot
Position	assessed above 214 of the 239 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 239 comparables	$28.75
Building area of this home	747 sq ft
Median multiplied by building area	**$21,476**
Current total assessed value	$25,000
Difference, the reduction requested	**$3,524**

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 $3,524 in assessed value is worth roughly $747 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

239 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 239 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
12242270290000	7440 W ADDISON ST	760	1922	1	1	$18,000	$23.68
12234020280000	3536 N PITTSBURGH AVE	720	1925	2	1	$18,000	$25.00
12234040350000	3522 N PARIS AVE	750	1925	2	1	$19,000	$25.33
12242040160000	7344 FOREST PRESERVE BL	748	1924	2	1	$19,000	$25.40
12243270350000	3216 N OZANAM AVE	733	1914	2	1	$19,000	$25.92
12243190280000	3326 N OZANAM AVE	768	1912	2	1	$20,000	$26.04
12232180070000	3739 N PLAINFIELD AVE	728	1927	2	1	$19,000	$26.10
12232120350000	3812 N PARIS AVE HSE	720	1928	2	1	$19,000	$26.39
12232270040000	3647 N PITTSBURGH AVE	720	1926	2	1	$19,000	$26.39
12243040370000	3524 N OZARK AVE	720	1923	2	1	$19,000	$26.39
12243050250000		745	1939	2	1	$20,000	$26.85
12241080160000		740	1926	3	1	$20,000	$27.03
12242250180000		738	1923	2	1	$20,000	$27.10
12242140150000		771	1926	3	1	$21,000	$27.24
12241020250000		732	1926	2	1	$20,000	$27.32
12232170330000		732	1929	2	1	$20,000	$27.32
12242010350000		768	1924	2	1	$21,000	$27.34
12242190130000		768	1927	2	1	$21,000	$27.34
12242240020000		726	1933	2	1	$20,000	$27.55
12243300040000		760	1923	2	1	$21,000	$27.63
12242150040000		757	1939	2	1	$21,000	$27.74
12244030220000		747	1925	2	1	$20,920	$28.01
12242250160000		738	1931	2	1	$20,777	$28.15
12244020160000		738	1924	2	1	$20,821	$28.21
12243140030000		739	1932	2	1	$21,000	$28.42
12242200430000		738	1924	2	1	$21,000	$28.46
12242070370000		772	1923	2	1	$22,000	$28.50
12242170420000		736	1927	2	1	$21,000	$28.53
12241010200000		736	1927	2	1	$21,000	$28.53
12234190160000		735	1926	2	1	$21,000	$28.57
12144090070000		768	1934	2	1	$22,000	$28.65
12241060030000		728	1929	3	1	$21,000	$28.85
12243090380000		726	1939	2	1	$21,000	$28.93
12234180370000		760	1926	2	1	$22,000	$28.95
12242010470000		760	1935	2	1	$22,000	$28.95
12243250160000		748	1927	2	1	$22,000	$29.41
12244030380000		747	1925	2	1	$22,000	$29.45
12244020130000		747	1927	2	1	$22,000	$29.45
12242260270000		738	1924	3	1	$22,000	$29.81
12242260240000		738	1924	3	1	$22,000	$29.81

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12234020420000		768	1925	3	1	$23,000	$29.95
12242260090000		730	1924	2	1	$22,000	$30.14
12243070140000		730	1925	2	1	$22,000	$30.14
12242270220000		738	1929	2	1	$23,000	$31.17
12242250150000		738	1929	2	1	$23,000	$31.17
12242260110000		738	1926	2	1	$23,000	$31.17
12242200330000		732	1928	2	1	$23,000	$31.42
12244120160000		750	1923	3	1	$24,000	$32.00
12244020340000		747	1925	2	1	$24,000	$32.13
12244010260000		747	1926	4	1	$24,000	$32.13
12244010240000		747	1925	2	1	$24,000	$32.13
12234040380000		745	1929	2	1	$24,000	$32.21
12243020230000		768	1940	2	1	$25,272	$32.91
12244020110000		747	1928	2	1	$25,000	$33.47
12244030100000		747	1925	2	1	$25,000	$33.47
12244020190000	**3515 N OLCOTT AVE**	**747**	**1925**	**2**	**1**	**$25,000**	**$33.47**
12232110420000		756	1939	3	1	$26,000	$34.39
12252100170000		736	1920	2	1	$26,001	$35.33
12242200370000		738	1927	2	1	$30,000	$40.65
12232100140000		746	1927	2	1	$31,200	$41.82
12242240030000		735	1915	2	1	$51,000	$69.39

Median of all 239 comparables: $28.75 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71371, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 239 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.

12252150390000	12244120200000	12242040260000	12244280060000	12244280050000
12243050050000	12243300230000	12232290200000	12244280290000	12232250250000
12243260250000	12252050420000	12234030270000	12242270290000	12234150130000
12243210290000	12232090330000	12232020200000	12234050180000	12243280160000
12232020140000	12242090030000	12234020280000	12242300240000	12242320140000
12234040160000	12242270100000	12232100130000	12242200180000	12234040350000
12242040160000	12252050220000	12243230160000	12244030370000	12243100240000
12243270350000	12242200220000	12243190280000	12232180070000	12244020350000
12242270280000	12242300220000	12234210080000	12252050050000	12244180250000
12243190080000	12242180290000	12232120350000	12232270040000	12243040370000
12243310050000	12244260480000	12243040400000	12244050240000	12234150050000
12243270270000	12242270050000	12241070700000	12232120170000	12242010130000
12243050250000	12242070380000	12244110270000	12234030330000	12232130100000
12243180030000	12241080160000	12243180190000	12244230070000	12242250180000
12243220200000	12243140100000	12241040140000	12232090050000	12242140150000
12241070210000	12241020250000	12232170330000	12243170200000	12242010350000
12242190130000	12232040220000	12244000260000	12232250130000	12243310150000
12242140160000	12243020320000	12242240020000	12232250090000	12243300040000
12234020090000	12242150040000	12242170310000	12243300180000	12241070280000
12243160220000	12241050340000	12244030220000	12242300160000	12243030160000
12243110020000	12242250160000	12252110020000	12243270060000	12244020160000
12243190180000	12232250170000	12244000130000	12243310230000	12234130140000
12242280030000	12243140030000	12242200430000	12242070370000	12242170420000
12241010200000	12234190160000	12243250190000	12144090070000	12242010140000
12252020210000	12242130320000	12244280170000	12232040170000	12241060030000
12243090380000	12234180370000	12242010470000	12243220250000	12242220260000
12244050210000	12244030190000	12244040120000	12232290220000	12234040330000
12243270320000	12243250160000	12242280260000	12244030380000	12244020130000
12232150410000	12232180020000	12242080160000	12252060100000	12242200100000
12244220150000	12244010120000	12243310160000	12244040230000	12242190340000
12243050110000	12243110190000	12242260270000	12242260240000	12242170170000
12244010070000	12234020420000	12242200170000	12242180350000	12242260090000
12243070140000	12244240220000	12244010030000	12242280140000	12242150130000
12243140090000	12244110300000	12243120260000	12243230330000	12243140110000
12243170250000	12244270370000	12252090140000	12242190180000	12243140080000
12241030370000	12244010110000	12244010350000	12242200280000	12242270220000
12242250150000	12242260110000	12242190360000	12242000400000	12242190320000
12244010050000	12232300230000	12242200330000	12244110460000	12244050270000
12244050310000	12244020030000	12244300110000	12244070230000	12244060130000
12244120160000	12244020340000	12244010260000	12244010240000	12243070450000
12234040380000	12243140170000	12252010360000	12244010310000	12244010270000
12244010170000	12243050320000	12234170170000	12242260280000	12244050020000
12242290050000	12243020230000	12232100110000	12232220230000	12244020110000
12244030100000	12252090150000	12234030280000	12244270500000	12232110420000
12243190320000	12244030350000	12244030300000	12252100170000	12252060090000

12232190250000	12242200400000	12244060030000	12244270040000	12244050220000
12252010090000	12243050070000	12252110090000	12234020370000	12252050230000
12242200370000	12232100140000	12242240030000	12242230510000	

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	04 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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