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	12244040240000
Property address	3524 N ODELL AVE
Township	Jefferson (71)
Assessor neighborhood	71371
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$38,000

10.3% of the current assessed value.

COMPARABLES IMPLY

$34,087

Estimated tax effect about $830 a year at a 7% composite rate.

REDUCTION REQUESTED

$3,913

SECTION 1

The argument in one paragraph

The Assessor values 301 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 $20.75 per square foot. This home is assessed at $23.13 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,643 square feet gives $34,087. 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	1,643 square feet
Land area	3,894 square feet
Year built	1953
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$38,000
Assessed value per square foot	$23.13

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	2,852
2	Building area within 15% of this home	639
3	Built within 15 years of this home	354
4	Same building type	302
5	Same construction quality grade	301

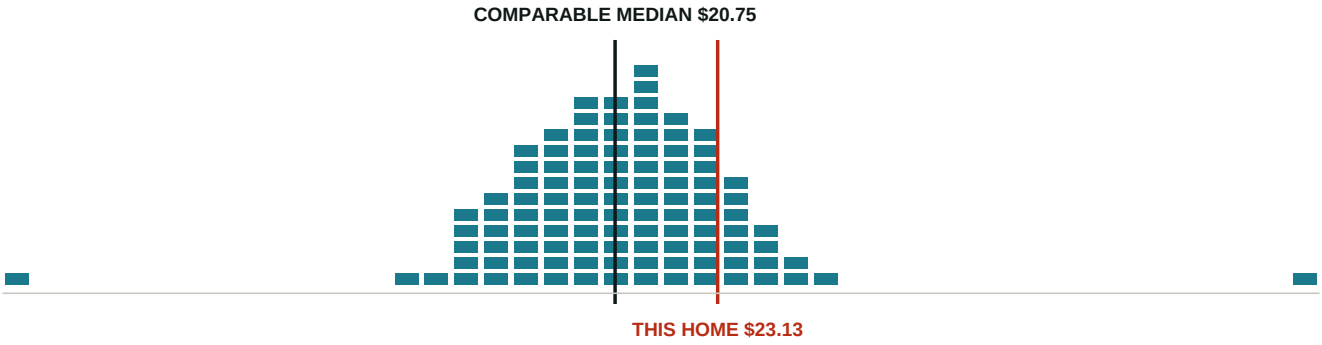
The comparable figure used is the median of all 301 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 301 properties 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	301
Lowest assessed	$6.52 per square foot
25th percentile	$19.33 per square foot
Median	$20.75 per square foot
75th percentile	$22.21 per square foot
Highest assessed	$37.10 per square foot
This home	$23.13 per square foot
Position	assessed above 261 of the 301 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 301 comparables	$20.75
Building area of this home	1,643 sq ft
Median multiplied by building area	**$34,087**
Current total assessed value	$38,000
Difference, the reduction requested	**$3,913**

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 $3,913 in assessed value is worth roughly $830 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

301 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 301 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
12243030350000	3528 N OZANAM AVE	1,652	1945	3	1	$27,000	$16.34
12234230210000	3350 N PACIFIC AVE	1,650	1949	3	1	$28,000	$16.97
12234230220000	3346 N PACIFIC AVE	1,650	1949	3	1	$28,000	$16.97
12234290800000	3228 N PAGE AVE	1,650	1945	3	1	$28,000	$16.97
12234280100000	3221 N PARIS AVE HSE	1,650	1941	3	1	$28,000	$16.97
12234300110000	3219 N PAGE AVE	1,650	1952	3	1	$28,000	$16.97
12234030310000	3528 N PIONEER AVE	1,652	1954	2	2	$28,213	$17.08
12234230200000	3354 N PACIFIC AVE	1,650	1949	3	1	$28,710	$17.40
12234260220000	3220 N PIONEER AVE	1,650	1953	3	1	$28,734	$17.41
12234280070000	3231 N PARIS AVE	1,650	1958	4	1	$29,076	$17.62
12234160350000	3422 N PACIFIC AVE	1,650	1952	4	2	$29,745	$18.03
12234240090000	3227 N PONTIAC AVE	1,650	1951	3	1	$29,823	$18.07
12234250540000	3251 N PLAINFIELD AVE	1,669	1944	4	2	$30,330	$18.17
12234160610000	3427 N PAGE AVE	1,650	1943	3	1	$29,991	$18.18
12234210360000	3306 N PANAMA AVE	1,650	1951	3	1	$30,000	$18.18
12242010630000	3914 N OLCOTT AVE	1,660	1953	3	1	$30,207	$18.20
12242240390000	3724 N HARLEM AVE	1,641	1955	4	1	$30,000	$18.28
12234160400000	3406 N PACIFIC AVE	1,635	1951	2	1	$30,000	$18.35
12243160140000	3317 N PACIFIC AVE	1,627	1945	4	2	$30,000	$18.44
12243040310000	3540 N OZARK AVE	1,620	1954	2	1	$30,000	$18.52
12234250360000	3245 N PLAINFIELD AVE	1,650	1944	4	1	$31,001	$18.79
12234160420000	3400 N PACIFIC AVE	1,650	1950	3	1	$31,001	$18.79
12243260100000	3223 N ORANGE AVE	1,654	1959	4	2	$31,142	$18.83
12234120030000	3427 N PITTSBURGH AVE	1,618	1951	4	1	$30,503	$18.85
12234210380000		1,650	1951	3	1	$31,692	$19.21
12234190100000		1,650	1952	3	1	$32,000	$19.39
12234160340000		1,650	1950	4	1	$32,000	$19.39
12234290780000		1,650	1946	3	1	$32,000	$19.39
12234210020000		1,650	1948	3	1	$32,000	$19.39
12234230340000		1,650	1949	3	1	$32,000	$19.39
12234150410000		1,650	1948	3	1	$32,000	$19.39
12242140190000		1,666	1951	4	1	$32,433	$19.47
12234160650000		1,640	1944	4	2	$32,089	$19.57
12252120270000		1,661	1952	3	2	$32,565	$19.61
12234230170000		1,650	1942	3	1	$32,475	$19.68
12243040130000		1,620	1948	3	1	$32,000	$19.75
12242180400000		1,620	1951	3	1	$32,000	$19.75
12234220270000		1,650	1950	3	1	$33,000	$20.00
12234160300000		1,650	1950	3	1	$33,000	$20.00
12234180280000		1,650	1952	3	1	$33,000	$20.00

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12234160410000		1,650	1950	4	1	$33,000	$20.00
12234150380000		1,650	1948	3	1	$33,000	$20.00
12234260340000		1,650	1950	3	1	$33,000	$20.00
12243100190000		1,646	1949	3	1	$33,000	$20.05
12234300140000		1,646	1948	3	1	$33,000	$20.05
12243230180000		1,633	1948	4	2	$33,001	$20.21
12243030380000		1,632	1941	4	1	$33,000	$20.22
12234040130000		1,628	1953	2	1	$33,000	$20.27
12241010270000		1,659	1948	3	1	$34,255	$20.65
12242150250000		1,650	1952	4	2	$34,100	$20.67
12241070390000		1,635	1951	3	1	$34,000	$20.80
12243090370000		1,627	1953	4	1	$34,000	$20.90
12242150030000		1,630	1953	5	1	$35,000	$21.47
12244260390000		1,656	1953	4	1	$36,000	$21.74
12234200290000		1,650	1955	3	1	$36,000	$21.82
12241050280000		1,641	1952	4	1	$36,001	$21.94
12234150390000		1,650	1948	3	2	$37,000	$22.42
12243070100000		1,664	1952	4	2	$38,000	$22.84
12244040240000	**3524 N ODELL AVE**	**1,643**	**1953**	**4**	**2**	**$38,000**	**$23.13**
12234170280000		1,627	1953	4	2	$38,000	$23.36
12241030390000		1,641	1955	3	2	$39,000	$23.77

Median of all 301 comparables: $20.75 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 301 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.

12234170250000	12232300200000	12243030350000	12234210260000	12234230210000
12234230220000	12234290800000	12234280100000	12234300110000	12234190580000
12234030310000	12243240150000	12244240050000	12234150510000	12234230200000
12234260220000	12232050190000	12234280070000	12234300210000	12243030500000
12234160350000	12234190500000	12234240090000	12234250540000	12234160610000
12234280090000	12234230350000	12234280240000	12234250100000	12234210360000
12234270040000	12234300350000	12242010630000	12234200200000	12241050200000
12242240390000	12234160400000	12243160140000	12243070290000	12243040310000
12243160050000	12241010590000	12234250120000	12234250470000	12234240010000
12234210310000	12234200430000	12234220290000	12234190210000	12234260140000
12244080360000	12234160620000	12234250360000	12234160420000	12243260100000
12234120030000	12252020230000	12234300220000	12234100060000	12234040250000
12243120160000	12232300010000	12234100070000	12232220240000	12234260020000
12232100380000	12234100380000	12243090360000	12234210380000	12244150220000
12232230430000	12234180320000	12234150490000	12234250140000	12234240150000
12242130330000	12232200230000	12234150400000	12241080060000	12234190100000
12234160340000	12234290780000	12234210020000	12234230340000	12234150410000
12234160580000	12242140190000	12243100390000	12242240320000	12234160650000
12252120270000	12234140720000	12234230170000	12232180280000	12234170240000
12243040130000	12242180400000	12234180260000	12234190090000	12252100150000
12232150420000	12244250320000	12234110040000	12232070210000	12234220270000
12234160300000	12234180280000	12234160410000	12234150380000	12234260340000
12232100090000	12244210340000	12243250210000	12243100190000	12234300140000
12234290990000	12244140190000	12232080030000	12243230180000	12243030380000
12244140200000	12234230160000	12234040130000	12232260200000	12241060130000
12243200160000	12252150040000	12252150410000	12234140050000	12234040200000
12234190480000	12234230110000	12234190490000	12232090350000	12252020340000
12243120170000	12232110280000	12234150310000	12243190050000	12234010290000
12234270060000	12232030270000	12234120010000	12241010270000	12243310090000
12242150250000	12252120310000	12252120300000	12232230180000	12243060430000
12241070070000	12243310340000	12241070390000	12232230600000	12243090370000
12243100150000	12243040320000	12234150500000	12234120150000	12232300060000
12244080330000	12234230360000	12234140450000	12242280240000	12244060270000
12232150470000	12243210270000	12234170130000	12242320150000	12241070630000
12232270030000	12232190500000	12244250310000	12241080090000	12243030510000
12244250340000	12232280080000	12234110030000	12232110180000	12252080160000
12234280370000	12252110210000	12242150030000	12243150380000	12244210160000
12234040110000	12243240100000	12242240190000	12241030200000	12234280060000
12243150130000	12244270410000	12241070320000	12243120060000	12241020320000
12234140060000	12234140030000	12243030210000	12252060260000	12234010190000
12244260390000	12243280080000	12242200010000	12242270040000	12234200290000
12234010320000	12244080250000	12242220370000	12252140360000	12243080300000
12242150360000	12241050280000	12241070640000	12244250300000	12243150370000
12244280240000	12244110380000	12234160080000	12244140210000	12252060290000
12243140210000	12244300020000	12252130230000	12241030400000	12243140390000

12241070400000 12242180170000 12252110100000 12234010520000 12242290150000
12244220320000 12244260090000 12234150390000 12244300230000 12232110270000
12232290160000 12242310330000 12244180390000 12244180400000 12242220380000
12242000240000 12243140410000 12243100180000 12243260240000 12232040140000
12244250020000 12243170060000 12244180320000 12242050040000 12243240070000
12243060180000 12243070100000 12252030160000 12241030220000 12242130010000
12252080370000 12252140230000 12244220310000 12232280160000 12234270150000
12241030380000 12234140100000 12244040190000 12242230420000 12243230220000
12252100210000 12244150270000 12243140420000 12243310350000 12242240220000
12234170280000 12242100130000 12244170170000 12243220080000 12232190240000
12252120280000 12242000230000 12243160240000 12242220230000 12243180140000
12242000200000 12241030390000 12242170260000 12252100240000 12242140370000
12242170250000 12242060130000 12243040430000 12252050110000 12241030210000
12244280310000 12234130210000 12241080140000 12234140780000 12244080500000
12242310170000 12232160110000 12244200240000 12243170240000 12252120330000
12232140130000

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.

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.