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	13131190120000
Property address	4527 N ALBANY AVE
Township	Jefferson (71)
Assessor neighborhood	71081
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$40,868	**$36,617**	**$4,251**

10.4% of the current assessed value.
Estimated tax effect about $902 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 240 other properties in assessor neighborhood 71081 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 $32.20 per square foot. This home is assessed at $35.94 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,137 square feet gives $36,617. 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	1,137 square feet
Land area	3,750 square feet
Year built	1908
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$40,868
Assessed value per square foot	$35.94

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	578
2	Building area within 15% of this home	347
3	Built within 15 years of this home	283
4	Same building type	240
5	Same construction quality grade	240

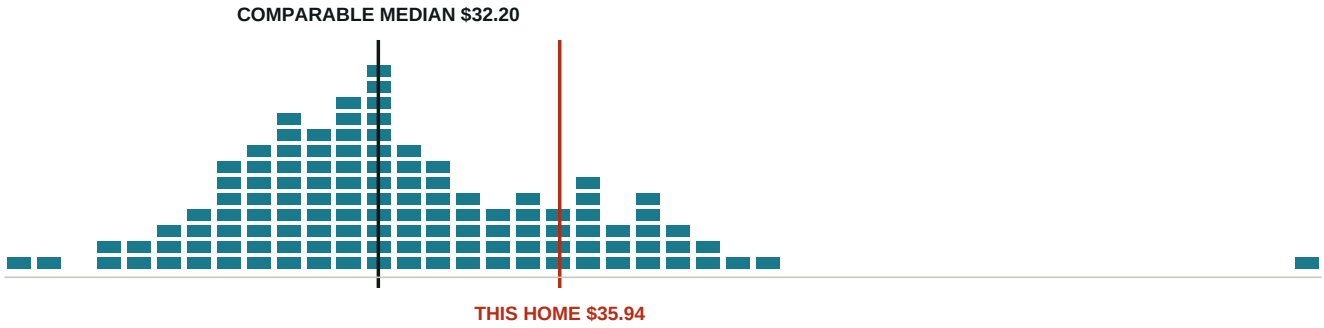
The comparable figure used is the median of all 240 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 240 properties 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	240
Lowest assessed	$24.50 per square foot
25th percentile	$30.24 per square foot
Median	$32.20 per square foot
75th percentile	$34.45 per square foot
Highest assessed	$51.65 per square foot
This home	$35.94 per square foot
Position	assessed above 196 of the 240 comparable properties, the 82nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 240 comparables	$32.20
Building area of this home	1,137 sq ft
Median multiplied by building area	**$36,617**
Current total assessed value	$40,868
Difference, the reduction requested	**$4,251**

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 $4,251 in assessed value is worth roughly $902 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

240 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 240 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
13113250090000	4829 N HAMLIN AVE	1,142	1916	3	1	$33,001	$28.90
13113120290000	5016 N CENTRAL PARK AVE	1,175	1922	3	1	$33,958	$28.90
13113260010000	4859 N RIDGEWAY AVE	1,096	1919	2	1	$33,001	$30.11
13113110120000	5025 N LAWNDALE AVE 2	1,156	1923	3	1	$34,858	$30.15
13142110150000	3315 W EASTWOOD AVE	1,127	1913	3	1	$34,000	$30.17
13141040170000		1,152	1921	3	1	$35,071	$30.44
13113070190000		1,179	1920	3	1	$36,000	$30.53
13141040160000		1,136	1921	2	1	$34,766	$30.60
13113260050000		1,176	1920	3	1	$36,000	$30.61
13141100150000		1,117	1923	3	1	$34,910	$31.25
13114160020000		1,150	1916	3	1	$36,000	$31.30
13113240190000		1,150	1920	3	1	$36,000	$31.30
13113070180000		1,179	1920	3	1	$37,000	$31.38
13113150080000		1,150	1920	3	1	$36,164	$31.45
13123110310000		1,175	1919	3	1	$37,000	$31.49
13123110300000		1,175	1919	3	1	$37,000	$31.49
13141100170000		1,173	1919	3	1	$37,000	$31.54
13113180020000		1,116	1921	3	1	$35,211	$31.55
13141040310000		1,161	1916	3	1	$37,001	$31.87
13123140260000		1,160	1918	3	1	$37,000	$31.90
13123110230000		1,150	1922	3	2	$37,000	$32.17
13141270110000		1,175	1915	3	2	$37,882	$32.24
13142050130000		1,116	1914	3	1	$36,000	$32.26
13113080280000		1,145	1922	3	1	$37,001	$32.32
13113080270000		1,145	1922	3	1	$37,001	$32.32
13142050180000		1,114	1913	3	1	$36,000	$32.32
13114210100000		1,143	1917	3	1	$37,000	$32.37
13123030230000		1,112	1918	3	1	$36,000	$32.37
13141100130000		1,173	1921	3	1	$38,000	$32.40
13113240230000		1,140	1918	3	1	$37,000	$32.46
13141090350000		1,140	1916	3	1	$37,001	$32.46
13123040300000		1,170	1920	3	1	$38,000	$32.48
13113170040000		1,135	1918	3	1	$37,001	$32.60
13141150340000		1,103	1921	3	1	$36,000	$32.64
13113160180000		1,162	1920	3	1	$38,000	$32.70
13113270180000		1,100	1913	2	1	$36,000	$32.73
13141190110000		1,161	1917	3	1	$38,000	$32.73
13113090030000		1,158	1922	3	1	$38,001	$32.82
13142210100000		1,136	1911	3	1	$38,001	$33.45
13141090450000		1,102	1920	3	1	$37,000	$33.58

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13113180160000		1,161	1922	3	1	$39,000	$33.59
13114290200000		1,100	1914	2	1	$37,000	$33.64
13142110120000		1,100	1913	2	1	$37,000	$33.64
13114290210000		1,100	1910	3	1	$37,000	$33.64
13141180270000		1,125	1923	3	1	$37,905	$33.69
13113230180000		1,152	1917	3	1	$39,000	$33.85
13123030210000		1,114	1918	2	1	$38,000	$34.11
13114210050000		1,112	1913	3	1	$38,000	$34.17
13114150110000		1,140	1918	3	1	$39,000	$34.21
13114140320000		1,109	1920	3	1	$38,000	$34.27
13123030220000		1,112	1918	3	1	$39,000	$35.07
13141190220000		1,125	1912	3	1	$40,000	$35.56
13131190120000	**4527 N ALBANY AVE**	**1,137**	**1908**	**3**	**1**	**$40,868**	**$35.94**
13141190140000		1,134	1906	3	1	$41,000	$36.16
13141190210000		1,125	1912	3	2	$41,000	$36.44
13141190270000		1,125	1911	3	1	$41,000	$36.44
13141190310000		1,124	1915	3	1	$41,000	$36.48
13141190340000		1,150	1918	2	1	$42,000	$36.52
13113080040000		1,122	1923	3	1	$42,000	$37.43
13141040230000		1,108	1919	3	2	$42,001	$37.91
13141200030000		1,100	1916	2	2	$42,000	$38.18

Median of all 240 comparables: $32.20 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71081, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 240 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.

13113120150000	13113160020000	13114090020000	13114290220000	13113250020000
13113230080000	13141000240000	13114090030000	13113120180000	13113160030000
13114090150000	13142110210000	13113110350000	13113200300000	13113070140000
13142180200000	13113250030000	13142180210000	13114090140000	13113160050000
13114090130000	13113160210000	13141000220000	13141100190000	13123040260000
13113250090000	13113120290000	13141140350000	13113120140000	13123110240000
13113160060000	13114090120000	13114300050000	13123040370000	13113110370000
13141010390000	13114160030000	13113180100000	13141000330000	13141000230000
13141000290000	13141000300000	13141070350000	13141000260000	13141000320000
13113080090000	13142050160000	13114300090000	13113120130000	13113180140000
13113070150000	13141000250000	13114140200000	13113110360000	13113260010000
13113080140000	13141190080000	13113110120000	13142110150000	13113200310000
13113270190000	13113090170000	13141030220000	13113170120000	13141040170000
13113070190000	13113160170000	13141030190000	13113120120000	13141040160000
13113260050000	13113160040000	13113170050000	13142270030000	13141040520000
13113180120000	13141150130000	13114150170000	13142110080000	13113180070000
13113260020000	13113180090000	13113180110000	13141030170000	13114090040000
13141040270000	13114150040000	13141100040000	13141220150000	13114140280000
13141100150000	13114160020000	13113240190000	13113070180000	13113070240000
13113160070000	13113120160000	13141150350000	13113150080000	13142110140000
13123110310000	13123110300000	13141100170000	13113180020000	13142110040000
13113090150000	13141040310000	13123130200000	13113230170000	13123110280000
13113240170000	13142140070000	13123140260000	13141030180000	13114140330000
13141200100000	13142260030000	13123110230000	13113110330000	13114180170000
13141150170000	13141270110000	13142050130000	13114300070000	13113080280000
13113080270000	13142050180000	13113100220000	13141020310000	13114210100000
13123030230000	13141100130000	13142050150000	13113240230000	13141090350000
13141190010000	13123040300000	13142250280000	13113170040000	13141190330000
13141220160000	13141150340000	13113160180000	13113270180000	13141190110000
13113090030000	13142230020000	13114150100000	13141020330000	13141220140000
13141180690000	13142180250000	13113070230000	13113070250000	13141150020000
13141100140000	13142210100000	13141150150000	13141020320000	13141090450000
13113180160000	13114290200000	13142110120000	13114290210000	13114150080000
13141180270000	13123110330000	13113230180000	13141030140000	13141160250000
13123030210000	13113150070000	13114210050000	13141180680000	13114150110000
13114140320000	13141140310000	13141280150000	13131080280000	13114140110000
13141190230000	13142160260000	13114210030000	13113070200000	13142170160000
13114140220000	13131270100000	13123030220000	13141040290000	13113080130000
13141150220000	13141230280000	13141190220000	13141250150000	13142170150000
13141190150000	13113090110000	13141190140000	13141010370000	13141160270000
13141100120000	13113160230000	13141030240000	13141190210000	13141190270000
13141190310000	13141190340000	13141030080000	13141260060000	13141190070000
13141190090000	13113170110000	13141110340000	13113150040000	13141190300000
13114210080000	13131170220000	13113080040000	13141040150000	13114090060000
13141160260000	13114260130000	13141190030000	13131170180000	13141040230000

13141180670000	13142130200000	13142260070000	13142230040000	13141200030000
13141040280000	13141190240000	13141190320000	13141190170000	13141200140000
13113150050000	13142140030000	13142150160000	13131030150000	13131270080000

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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