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	13131200220000
Property address	4530 N SACRAMENTO AVE
Township	Jefferson (71)
Assessor neighborhood	71081
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$64,001

19.1% of the current assessed value.

COMPARABLES IMPLY

$51,799

Estimated tax effect about $2,588 a year at a 7% composite rate.

REDUCTION REQUESTED

$12,202

SECTION 1

The argument in one paragraph

The Assessor values 146 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 $29.04 per square foot. This home is assessed at $35.88 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,784 square feet gives $51,799. 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	1,784 square feet
Land area	5,625 square feet
Year built	1908
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$64,001
Assessed value per square foot	$35.88

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	346
2	Building area within 15% of this home	155
3	Built within 15 years of this home	146
4	Same building type	146
5	Same construction quality grade	146

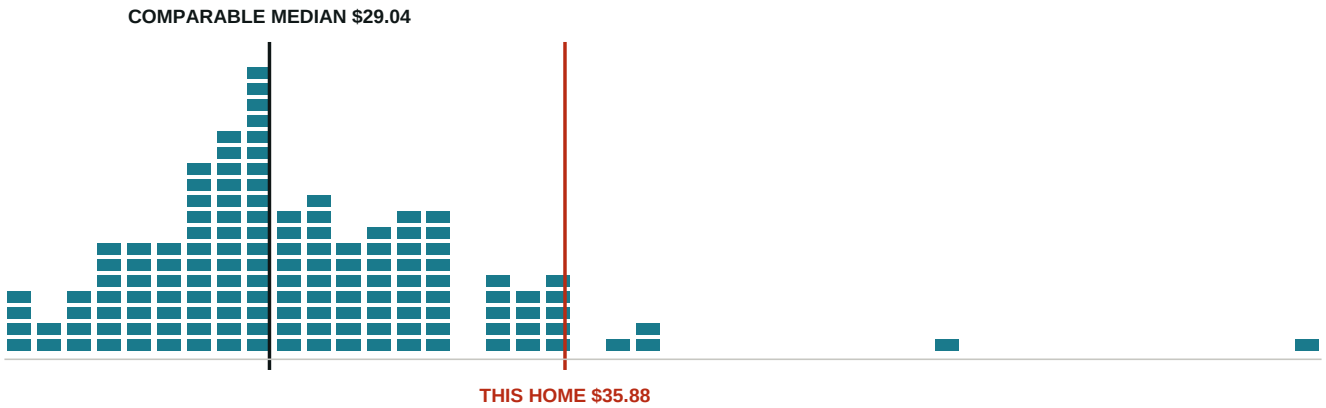
The comparable figure used is the median of all 146 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 146 properties 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	146
Lowest assessed	$22.90 per square foot
25th percentile	$27.47 per square foot
Median	$29.04 per square foot
75th percentile	$31.90 per square foot
Highest assessed	$53.39 per square foot
This home	$35.88 per square foot
Position	assessed above 141 of the 146 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 146 comparables	$29.04
Building area of this home	1,784 sq ft
Median multiplied by building area	**$51,799**
Current total assessed value	$64,001
Difference, the reduction requested	**$12,202**

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 $12,202 in assessed value is worth roughly $2,588 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

146 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 146 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
13113120040000	5043 N MONTICELLO AVE	1,745	1918	3	1	$39,963	$22.90
13114260210000	4832 N BERNARD ST	1,753	1909	3	2	$41,250	$23.53
13114280080000	4850 N CHRISTIANA AVE HS	1,744	1915	4	2	$43,593	$25.00
13141180490000	3722 W SUNNYSIDE AVE	1,833	1905	3	2	$45,820	$25.00
13114150070000	5041 N SAWYER AVE	1,848	1920	3	2	$46,643	$25.24
13142140110000	4529 N DRAKE AVE	1,801	1912	4	2	$45,586	$25.31
13113090130000	5015 N HAMLIN AVE	1,844	1922	5	2	$47,600	$25.81
13141150030000	4553 N HARDING AVE	1,820	1908	4	1	$47,000	$25.82
13123120080000	4844 N TROY ST	1,760	1912	3	1	$46,000	$26.14
13113270170000	4850 N MONTICELLO AVE	1,720	1916	3	2	$45,000	$26.16
13114290050000	4839 N CHRISTIANA AVE	1,872	1915	4	4	$49,755	$26.58
13114200180000	4930 N CHRISTIANA AVE	1,840	1912	3	2	$49,001	$26.63
13142150010000	4559 N SAINT LOUIS AVE	1,743	1912	3	1	$46,500	$26.68
13114260080000	4833 N SAINT LOUIS AVE	1,720	1910	3	2	$46,000	$26.74
13113280150000	4852 N CENTRAL PARK AVE	1,700	1911	3	1	$46,001	$27.06
13113270150000	4858 N MONTICELLO AVE	1,686	1910	3	2	$46,001	$27.28
13142280130000	4421 N SAWYER AVE	1,748	1913	3	1	$47,875	$27.39
13114300040000	4849 N SPAULDING AVE	1,784	1918	3	2	$49,000	$27.47
13141090080000	4639 N SPRINGFIELD AVE 1	1,672	1908	4	2	$45,982	$27.50
13141140240000	4536 N HARDING AVE	1,671	1913	3	1	$46,000	$27.53
13141280070000	4439 N MONTICELLO AVE	1,845	1914	4	2	$51,000	$27.64
13123150030000	3041 W GUNNISON ST	1,684	1922	4	2	$46,805	$27.79
13114280180000	4820 N CHRISTIANA AVE	1,724	1911	3	2	$48,000	$27.84
13142250270000	4424 N CHRISTIANA AVE	1,680	1917	4	3	$47,000	$27.98
13142160030000	4553 N BERNARD ST	1,907	1911	4	2	$53,783	$28.20
13114210070000	4933 N CHRISTIANA AVE	1,796	1911	4	1	$51,000	$28.40
13142200110000	4521 N SAWYER AVE	1,792	1908	5	2	$51,000	$28.46
13141160050000		1,708	1914	3	1	$49,000	$28.69
13142180240000		1,742	1908	3	2	$50,000	$28.70
13142160200000		1,810	1903	4	1	$52,001	$28.73
13141070160000		1,775	1905	4	2	$51,106	$28.79
13113050160000		1,732	1903	3	2	$50,001	$28.87
13142260160000		1,725	1907	3	1	$50,000	$28.99
13113190090000		1,753	1919	3	2	$51,000	$29.09
13142160220000		1,816	1908	3	2	$54,001	$29.74
13141270220000		1,680	1913	4	2	$50,000	$29.76
13142150300000		1,800	1909	3	1	$53,618	$29.79
13142160080000		1,776	1906	3	1	$53,284	$30.00
13142150210000		1,822	1910	4	2	$55,001	$30.19
13142150260000		1,752	1908	3	2	$53,001	$30.25

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13141180840000		1,859	1902	3	1	$56,253	$30.26
13142160070000		1,768	1907	4	1	$54,001	$30.54
13142150270000		1,744	1910	4	2	$53,303	$30.56
13142160230000		1,728	1909	4	2	$54,001	$31.25
13131120290000		1,850	1913	4	1	$58,000	$31.35
13142190230000		1,901	1908	3	2	$60,000	$31.56
13142150280000		1,676	1908	4	2	$53,501	$31.92
13113160220000		1,722	1916	4	2	$55,000	$31.94
13131200020000		1,784	1909	4	2	$57,368	$32.16
13131080340000		1,867	1909	3	2	$60,098	$32.19
13131190300000		1,750	1908	3	1	$57,295	$32.74
13142150130000		1,745	1906	4	2	$57,288	$32.83
13142160210000		1,826	1908	4	2	$60,001	$32.86
13131200250000		1,858	1908	4	1	$61,215	$32.95
13131200270000		1,784	1908	4	2	$61,000	$34.19
13131170230000		1,831	1908	4	3	$63,418	$34.64
13131130240000		1,896	1909	4	2	$66,300	$34.97
13131270060000		1,893	1917	4	2	$67,000	$35.39
13131200090000		1,880	1908	4	2	$66,630	$35.44
13131200220000	**4530 N SACRAMENTO AVE**	**1,784**	**1908**	**3**	**2**	**$64,001**	**$35.88**
13131280140000		1,837	1912	4	1	$69,000	$37.56

Median of all 146 comparables: $29.04 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 146 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.

13113120040000	13113110100000	13113200250000	13114260210000	13114260040000
13141190120000	13123040360000	13114290090000	13114270050000	13114160110000
13114280080000	13141180490000	13114280170000	13114150070000	13142140110000
13142040300000	13141280080000	13114290010000	13113280030000	13113090130000
13141150030000	13123120080000	13113270170000	13141270200000	13114290050000
13141210220000	13114200180000	13142070180000	13142150010000	13114260080000
13141210240000	13113280150000	13142080210000	13113180270000	13113270150000
13142280130000	13113250100000	13114300040000	13113240250000	13141090080000
13141210200000	13141140240000	13141280070000	13123150030000	13142070240000
13114280180000	13113250110000	13141190040000	13142110110000	13142250270000
13113100350000	13114290070000	13142040260000	13142160030000	13113180250000
13142230070000	13114210070000	13142200110000	13141090430000	13141090030000
13142130250000	13141160050000	13142180240000	13142160200000	13141150210000
13142060080000	13114260260000	13141070160000	13142260090000	13113050160000
13114260020000	13142260160000	13142160280000	13114150050000	13113190090000
13123130190000	13141280170000	13141140290000	13141280250000	13141150040000
13142160220000	13141270220000	13142150300000	13131270090000	13141280230000
13114260240000	13142160060000	13142160080000	13131200240000	13142150210000
13142150260000	13141180840000	13142110160000	13141280240000	13141020370000
13142160070000	13131270070000	13142150270000	13142150200000	13142040270000
13131130250000	13142160230000	13131120290000	13142160090000	13142150310000
13114140170000	13142190230000	13142000220000	13142150140000	13142150280000
13142080230000	13113160220000	13142150120000	13131200020000	13131080340000
13131190170000	13141150190000	13131080360000	13131190300000	13131080070000
13142150130000	13142160210000	13142270070000	13131200250000	13131130310000
13131270050000	13131200060000	13131200230000	13131200270000	13131030200000
13131200290000	13131170230000	13131190050000	13131130240000	13131190290000
13142160050000	13131270060000	13131190260000	13131200090000	13131130280000
13131260220000	13131030290000	13131280140000	13131200210000	13142270010000
13114290060000				

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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