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	13131260050000
Property address	4441 N TROY ST HSE
Township	Jefferson (71)
Assessor neighborhood	71081
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$55,000	**$45,931**	**$9,069**

16.5% of the current assessed value.
Estimated tax effect about $1,924 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 190 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 $31.90 per square foot. This home is assessed at $38.19 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,440 square feet gives $45,931. 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	1,440 square feet
Land area	3,750 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	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$55,000
Assessed value per square foot	$38.19

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	197
3	Built within 15 years of this home	190
4	Same building type	190
5	Same construction quality grade	190

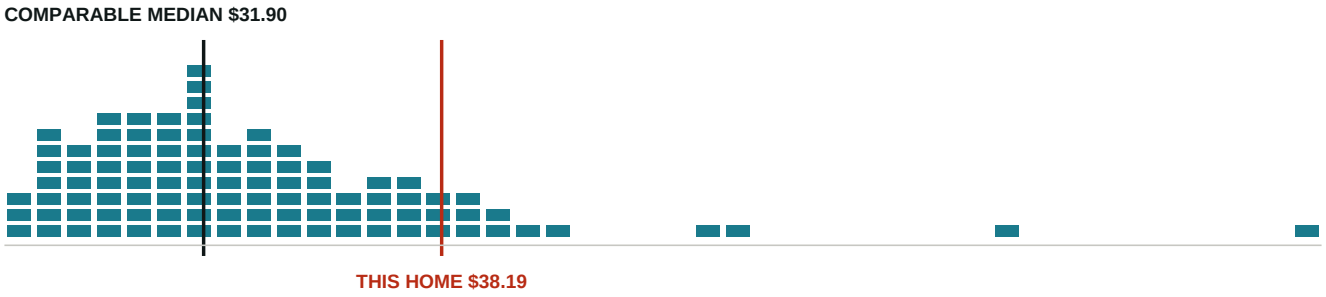
The comparable figure used is the median of all 190 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 190 properties 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	190
Lowest assessed	$26.63 per square foot
25th percentile	$29.77 per square foot
Median	$31.90 per square foot
75th percentile	$34.88 per square foot
Highest assessed	$61.48 per square foot
This home	$38.19 per square foot
Position	assessed above 173 of the 190 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 190 comparables	$31.90
Building area of this home	1,440 sq ft
Median multiplied by building area	**$45,931**
Current total assessed value	$55,000
Difference, the reduction requested	**$9,069**

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 $9,069 in assessed value is worth roughly $1,924 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

190 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 190 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
13142170290000	4508 N CHRISTIANA AVE	1,440	1900	4	1	$39,000	$27.08
13141140160000	4515 N PULASKI RD	1,452	1897	5	1	$40,001	$27.55
13141180420000	3742 W SUNNYSIDE AVE 1	1,408	1899	3	1	$39,831	$28.29
13142090130000	4611 N DRAKE AVE	1,472	1915	4	1	$42,426	$28.82
13114280090000	4848 N CHRISTIANA AVE HS	1,452	1915	3	1	$42,310	$29.14
13114280120000	4838 N CHRISTIANA AVE	1,408	1911	4	1	$41,285	$29.32
13141020290000	4738 N AVERS AVE	1,458	1912	3	1	$43,000	$29.49
13113260190000	4842 N LAWNDALE AVE	1,440	1914	4	2	$42,530	$29.53
13141180460000	3728 W SUNNYSIDE AVE	1,452	1900	3	1	$43,001	$29.62
13142090100000	4621 N DRAKE AVE	1,472	1915	4	1	$43,677	$29.67
13141020300000	4736 N AVERS AVE	1,458	1912	4	1	$44,000	$30.18
13142090080000	4627 N DRAKE AVE	1,408	1913	3	1	$42,636	$30.28
13114280140000		1,440	1910	3	1	$44,000	$30.56
13114280100000		1,440	1913	3	1	$44,000	$30.56
13114200210000		1,440	1914	3	1	$44,001	$30.56
13141020280000		1,464	1912	4	1	$45,000	$30.74
13113240200000		1,426	1913	4	2	$44,000	$30.86
13114260220000		1,408	1913	4	2	$43,797	$31.11
13142090160000		1,472	1910	3	1	$46,000	$31.25
13113180290000		1,408	1914	4	2	$44,000	$31.25
13142090090000		1,408	1913	3	1	$44,000	$31.25
13141240110000		1,435	1906	3	1	$45,001	$31.36
13142140060000		1,428	1912	3	1	$45,000	$31.51
13142160250000		1,408	1907	3	1	$44,402	$31.54
13142170220000		1,472	1913	3	2	$47,000	$31.93
13142090150000		1,472	1914	4	1	$47,000	$31.93
13114260200000		1,440	1908	4	2	$46,000	$31.94
13142090120000		1,408	1916	3	1	$46,000	$32.67
13142140340000		1,416	1908	4	1	$46,332	$32.72
13142150240000		1,460	1908	3	2	$47,929	$32.83
13142260110000		1,422	1913	4	1	$47,000	$33.05
13142140270000		1,416	1910	3	1	$47,001	$33.19
13131070100000		1,440	1903	3	1	$48,000	$33.33
13131120260000		1,440	1910	4	2	$48,542	$33.71
13131030190000		1,440	1912	3	1	$49,000	$34.03
13142270200000		1,440	1911	3	1	$49,000	$34.03
13131120190000		1,440	1910	3	1	$49,000	$34.03
13114290080000		1,440	1919	4	2	$49,001	$34.03
13131120140000		1,408	1916	4	2	$48,138	$34.19
13131030260000		1,440	1908	4	1	$49,255	$34.20

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13131070090000		1,440	1913	4	1	$49,610	$34.45
13142090140000		1,408	1914	3	2	$49,000	$34.80
13131080290000		1,445	1910	3	1	$50,550	$34.98
13142250140000		1,426	1915	3	1	$50,000	$35.06
13131120250000		1,452	1906	3	1	$52,000	$35.81
13131270110000		1,440	1908	3	1	$52,000	$36.11
13142160270000		1,436	1912	4	2	$52,001	$36.21
13131260230000		1,440	1913	3	1	$52,408	$36.39
13142160140000		1,455	1909	4	2	$54,001	$37.11
13131130320000		1,440	1910	4	1	$54,000	$37.50
13131190220000		1,472	1914	4	1	$55,312	$37.58
13142180280000		1,416	1908	3	3	$54,000	$38.14
13131260040000		1,440	1913	4	1	$55,000	$38.19
13131260050000	**4441 N TROY ST HSE**	**1,440**	**1908**	**3**	**1**	**$55,000**	**$38.19**
13131270160000		1,408	1910	3	1	$54,000	$38.35
13131260150000		1,440	1908	4	1	$56,000	$38.89
13131190310000		1,440	1910	4	1	$56,000	$38.89
13131180060000		1,472	1903	4	1	$58,000	$39.40
13131130080000		1,440	1908	4	2	$60,000	$41.67
13141230270000		1,456	1921	4	2	$67,450	$46.33
13131120200000		1,464	1910	4	2	$90,000	$61.48

Median of all 190 comparables: $31.90 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 190 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.

13141210220000	13141230400000	13141210240000	13142170290000	13141090150000
13113180270000	13113250100000	13141210200000	13141140160000	13113260200000
13141220240000	13113130230000	13142110170000	13142070240000	13113250110000
13142110110000	13113100350000	13114290070000	13142040260000	13113180250000
13114260110000	13142110090000	13141180420000	13141090030000	13141150210000
13142060080000	13113180260000	13114260260000	13141140180000	13142090130000
13142260090000	13141150010000	13114150050000	13142020300000	13114280090000
13123130190000	13141280170000	13114280120000	13141080260000	13114270020000
13141020290000	13113260190000	13141280260000	13141280250000	13141250200000
13141180460000	13142090100000	13141150040000	13114260250000	13114260240000
13142160060000	13142000200000	13141020300000	13141160230000	13142110160000
13142090080000	13141080250000	13142160110000	13141140230000	13141140250000
13141280240000	13114280140000	13114280100000	13114200210000	13142040270000
13141020280000	13141140220000	13114280190000	13113240200000	13141160060000
13141150240000	13141160220000	13114260220000	13141280220000	13142170300000
13113060010000	13142090160000	13113180290000	13142090090000	13141240110000
13142160090000	13142150310000	13114140170000	13142140060000	13142160290000
13142160250000	13141230030000	13141230040000	13142000220000	13141180560000
13141180550000	13141150050000	13142150140000	13142110060000	13142150190000
13142190300000	13142170220000	13142090150000	13114260200000	13114260230000
13142150120000	13142160100000	13131190170000	13114260100000	13113260210000
13141260170000	13141280280000	13131080360000	13142170280000	13114270040000
13142090120000	13142140340000	13142150240000	13142270070000	13142260280000
13131130310000	13142260110000	13142140270000	13131200060000	13141280290000
13141160040000	13141160240000	13131070100000	13142280050000	13142250290000
13142080220000	13131120090000	13131120260000	13142260040000	13131030190000
13142270200000	13131120190000	13114290080000	13131200230000	13142260290000
13131120140000	13131030260000	13142250190000	13131200290000	13131070090000
13131190050000	13142090140000	13142250200000	13114280150000	13131080290000
13131190290000	13142250140000	13131120130000	13142160050000	13131190260000
13131130280000	13131070170000	13131130300000	13131120250000	13131270110000
13142160270000	13142260210000	13131260230000	13131280020000	13131280040000
13131200110000	13131270220000	13131030290000	13142150330000	13142160140000
13131080350000	13131130320000	13131190220000	13131270180000	13131200210000
13131080300000	13131190240000	13142180280000	13131260040000	13131270160000
13131200130000	13131170150000	13131190270000	13131260150000	13131190310000
13131080100000	13131180060000	13131260210000	13131260170000	13114280110000
13131130080000	13142270010000	13141230270000	13114290060000	13131120200000

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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