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	13141200030000
Property address	4549 N MONTICELLO 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

$42,000

15.3% of the current assessed value.

COMPARABLES IMPLY

$35,572

Estimated tax effect about $1,363 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,428

SECTION 1

The argument in one paragraph

The Assessor values 221 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 $32.34 per square foot. This home is assessed at $38.18 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,100 square feet gives $35,572. 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	1,100 square feet
Land area	5,000 square feet
Year built	1916
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Stucco
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$42,000
Assessed value per square foot	$38.18

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	300
3	Built within 15 years of this home	256
4	Same building type	221
5	Same construction quality grade	221

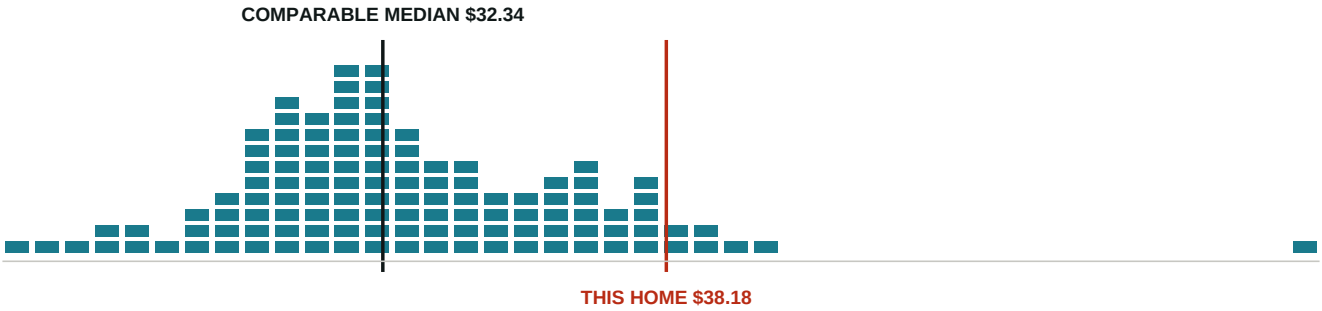
The comparable figure used is the median of all 221 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 221 properties 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	221
Lowest assessed	$24.50 per square foot
25th percentile	$30.60 per square foot
Median	$32.34 per square foot
75th percentile	$34.75 per square foot
Highest assessed	$51.65 per square foot
This home	$38.18 per square foot
Position	assessed above 211 of the 221 comparable properties, the 95th percentile



$24.50 per sq ft — 221 comparable properties by assessed value per square foot, one mark is 2 properties — $51.65 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 221 comparables	$32.34
Building area of this home	1,100 sq ft
Median multiplied by building area	**$35,572**
Current total assessed value	$42,000
Difference, the reduction requested	**$6,428**

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 $6,428 in assessed value is worth roughly $1,363 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

221 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 221 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
13113260010000	4859 N RIDGEWAY AVE	1,096	1919	2	1	$33,001	$30.11
13142110150000	3315 W EASTWOOD AVE	1,127	1913	3	1	$34,000	$30.17
13113110250000	5046 N MONTICELLO AVE	1,128	1926	3	1	$34,455	$30.55
13141040160000	3740 W GIDDINGS ST	1,136	1921	2	1	$34,766	$30.60
13113260020000		1,064	1920	2	1	$33,000	$31.02
13141220150000		1,092	1913	2	1	$34,000	$31.14
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
13142110140000		1,081	1914	2	1	$34,000	$31.45
13113180020000		1,116	1921	3	1	$35,211	$31.55
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
13141020310000		1,051	1913	3	1	$34,000	$32.35
13114210100000		1,143	1917	3	1	$37,000	$32.37
13123030230000		1,112	1918	3	1	$36,000	$32.37
13142050150000		1,082	1915	3	1	$35,068	$32.41
13113240230000		1,140	1918	3	1	$37,000	$32.46
13141090350000		1,140	1916	3	1	$37,001	$32.46
13141190010000		1,062	1915	2	1	$34,485	$32.47
13113170040000		1,135	1918	3	1	$37,001	$32.60
13141150340000		1,103	1921	3	1	$36,000	$32.64
13113270180000		1,100	1913	2	1	$36,000	$32.73
13142230020000		1,092	1914	2	2	$35,871	$32.85
13141220140000		1,092	1913	2	1	$36,001	$32.97
13142210100000		1,136	1911	3	1	$38,001	$33.45
13141020320000		1,074	1913	3	1	$36,000	$33.52
13141090450000		1,102	1920	3	1	$37,000	$33.58
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
13123030210000		1,114	1918	2	1	$38,000	$34.11
13113150070000		1,055	1920	2	1	$36,000	$34.12
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

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13141280150000		1,076	1911	2	1	$37,000	$34.39
13114140110000		1,074	1915	3	1	$37,000	$34.45
13114210030000		1,066	1908	2	1	$37,000	$34.71
13123030220000		1,112	1918	3	1	$39,000	$35.07
13141190220000		1,125	1912	3	1	$40,000	$35.56
13113110260000		1,060	1925	2	1	$38,000	$35.85
13131190120000		1,137	1908	3	1	$40,868	$35.94
13141190140000		1,134	1906	3	1	$41,000	$36.16
13141010370000		1,051	1910	3	2	$38,000	$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
13113150040000		1,055	1920	2	1	$39,000	$36.97
13113080040000		1,122	1923	3	1	$42,000	$37.43
13141040150000		1,068	1913	2	1	$40,000	$37.45
13141040230000		1,108	1919	3	2	$42,001	$37.91
13142260070000		1,078	1908	2	1	$41,000	$38.03
13141200030000	**4549 N MONTICELLO AVE**	**1,100**	**1916**	**2**	**2**	**$42,000**	**$38.18**
13141200140000		1,081	1916	3	1	$42,000	$38.85
13113150050000		1,055	1919	2	1	$41,000	$38.86
13131030150000		1,074	1910	2	1	$43,001	$40.04

Median of all 221 comparables: $32.34 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 221 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	13114090020000	13113080020000	13114290220000	13113250020000
13113230080000	13141000240000	13114090030000	13113120180000	13113070140000
13141000310000	13113250030000	13142180210000	13113090160000	13141000220000
13113250090000	13113120290000	13113120140000	13113110370000	13141010390000
13114160030000	13113180100000	13113090020000	13141000330000	13141000230000
13141000290000	13141000300000	13141070350000	13141000270000	13141000260000
13141000320000	13142050160000	13114300090000	13113120130000	13113180140000
13113070150000	13141000250000	13114140200000	13113110360000	13113260010000
13141190080000	13113110120000	13142110150000	13113270190000	13113090170000
13141030220000	13141030210000	13113170120000	13141040170000	13113070190000
13113110250000	13113160170000	13141030190000	13113120170000	13113120120000
13141040160000	13113260050000	13113180120000	13141150130000	13114150170000
13142110080000	13113180070000	13141140270000	13113120260000	13113260020000
13113180090000	13113180110000	13141030170000	13114090040000	13141040270000
13114150040000	13141100040000	13141220150000	13114140280000	13141100150000
13113110290000	13114160020000	13113240190000	13113170030000	13113070180000
13113070240000	13113120160000	13141150350000	13113150080000	13142110140000
13123110310000	13123110300000	13141100170000	13113180020000	13142110040000
13113080330000	13113090150000	13141040310000	13123130200000	13113230170000
13123110280000	13142140070000	13123140260000	13141030180000	13114140330000
13141200100000	13123110230000	13113110330000	13141150170000	13141270110000
13142050130000	13113080110000	13113080280000	13113080270000	13142050180000
13113100220000	13141020310000	13114210100000	13123030230000	13141100130000
13142050150000	13113240230000	13141090350000	13141190010000	13123040300000
13142250280000	13113170040000	13141220160000	13141150340000	13113110280000
13113160180000	13113270180000	13141190110000	13113090030000	13141240050000
13142230020000	13114150100000	13141020330000	13141220140000	13142180250000
13113070230000	13113070250000	13141100140000	13142210100000	13141150150000
13141020320000	13141090450000	13113180160000	13114290200000	13142110120000
13114290210000	13114150080000	13141180270000	13123110330000	13113230180000
13141030140000	13141160250000	13123030210000	13113150070000	13114210050000
13141180680000	13114150110000	13113080010000	13114140320000	13141140310000
13141280150000	13114140110000	13141190230000	13142160260000	13114210030000
13113070200000	13142170160000	13114140220000	13131270100000	13123030220000
13141040290000	13141150220000	13141230280000	13141190220000	13141250150000
13142170150000	13113110260000	13141190150000	13131190120000	13113090110000
13141190140000	13141010370000	13141160270000	13141100120000	13113160230000
13141030240000	13141190210000	13141190270000	13141190310000	13141190340000
13141030080000	13141190070000	13141190090000	13113170110000	13141110340000
13113150040000	13141190300000	13114210080000	13131170220000	13113080040000
13141040150000	13114090060000	13141160260000	13114260130000	13141190030000
13131170180000	13141040230000	13141180670000	13142130200000	13142260070000
13142230040000	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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