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	13161210030000
Property address	5271 W WINDSOR AVE
Township	Jefferson (71)
Assessor neighborhood	71090
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$53,000

12.9% of the current assessed value.

COMPARABLES IMPLY

$46,161

Estimated tax effect about $1,451 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,839

SECTION 1

The argument in one paragraph

The Assessor values 52 other properties in assessor neighborhood 71090 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 $25.06 per square foot. This home is assessed at $28.77 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,842 square feet gives $46,161. 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	1,842 square feet
Land area	8,450 square feet
Year built	1900
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$53,000
Assessed value per square foot	$28.77

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	225
2	Building area within 15% of this home	133
3	Built within 15 years of this home	52
4	Same building type	52
5	Same construction quality grade	52

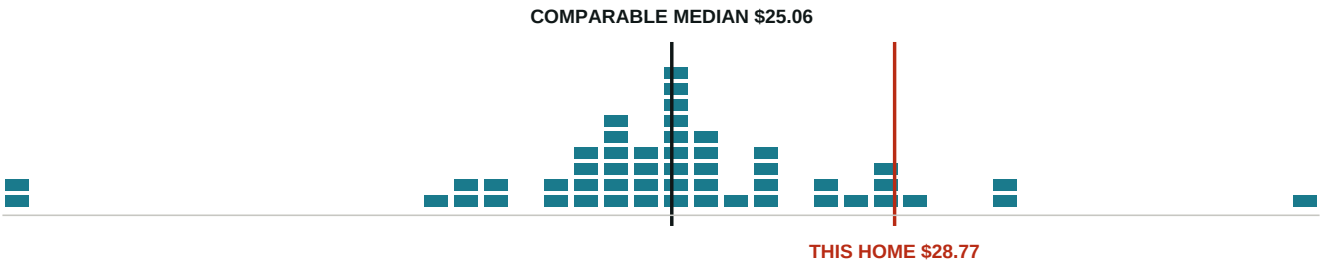
The comparable figure used is the median of all 52 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 52 properties 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	52
Lowest assessed	$13.91 per square foot
25th percentile	$23.85 per square foot
Median	$25.06 per square foot
75th percentile	$26.67 per square foot
Highest assessed	$35.85 per square foot
This home	$28.77 per square foot
Position	assessed above 48 of the 52 comparable properties, the 92nd percentile



$13.91 per sq ft — 52 comparable properties by assessed value per square foot, one mark is one property — $35.85 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 52 comparables	$25.06
Building area of this home	1,842 sq ft
Median multiplied by building area	**$46,161**
Current total assessed value	$53,000
Difference, the reduction requested	**$6,839**

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 $6,839 in assessed value is worth roughly $1,451 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

All 52 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13161210260000	5251 W WINDSOR AVE	1,981	1893	6	2	$27,550	$13.91
13161210270000	5251 W WINDSOR AVE	1,981	1893	6	2	$27,550	$13.91
13161070460000	5502 W LELAND AVE	2,015	1909	4	2	$42,857	$21.27
13174010370000	4308 N MARMORA AVE 1	1,680	1914	4	1	$36,275	$21.59
13172080120000	5623 W GIDDINGS ST	2,056	1910	3	1	$45,000	$21.89
13172080240000	5632 W LELAND AVE	2,064	1913	4	2	$46,001	$22.29
13172030220000	5620 W GIDDINGS ST	2,056	1893	4	2	$46,000	$22.37
13172080300000	4724 N CENTRAL AVE 1	1,744	1893	4	2	$40,000	$22.94
13172270250000	4426 N MONITOR AVE HSE	2,043	1914	3	1	$47,000	$23.01
13174280130000	4015 N PARKSIDE AVE	1,591	1905	3	1	$37,213	$23.39
13174280080000	4033 N PARKSIDE AVE	2,085	1908	4	1	$49,001	$23.50
13163220370000	5204 W CUYLER AVE	1,912	1915	3	2	$45,017	$23.54
13163200090000	5233 W WARNER AVE	2,100	1914	3	2	$49,686	$23.66
13172080250000	5628 W LELAND AVE	1,840	1913	3	3	$44,005	$23.92
13161020150000	4741 N LINDER AVE	1,992	1900	4	2	$47,647	$23.92
13172120110000	5621 W LELAND AVE	1,712	1912	4	1	$41,001	$23.95
13161070360000	5508 W LELAND AVE	1,901	1910	4	2	$46,000	$24.20
13161170430000	5246 W WINDSOR AVE	2,104	1900	4	2	$51,000	$24.24
13163070110000	5225 W PENSACOLA AVE	1,814	1910	3	1	$44,001	$24.26
13163240160000	4022 N LARAMIE AVE	1,770	1910	4	2	$43,191	$24.40
13163170300000	5322 W WARNER AVE	1,871	1914	5	1	$46,001	$24.59
13163150240000	5236 W BERTEAU AVE	2,072	1913	4	2	$51,001	$24.61
13174270210000	4032 N PARKSIDE AVE	1,654	1907	3	1	$41,001	$24.79
13172030020000	5651 W LAWRENCE AVE 1	1,728	1903	4	2	$43,000	$24.88
13161020100000	4759 N LINDER AVE 2ND	1,602	1906	4	2	$39,894	$24.90
13161090440000	5341 W GIDDINGS ST	1,920	1886	4	2	$48,000	$25.00
13174280070000	4037 N PARKSIDE AVE	1,672	1913	4	1	$42,001	$25.12
13163170320000	5316 W WARNER AVE	1,619	1915	3	1	$40,762	$25.18
13161140230000	5540 W WINDSOR AVE	1,864	1908	4	2	$47,000	$25.21
13172120090000	5629 W LELAND AVE	1,660	1913	3	1	$42,001	$25.30
13172220110000	5654 W WINDSOR AVE	2,015	1911	4	2	$51,001	$25.31
13161080210000	5432 W LELAND AVE	1,932	1908	4	1	$49,000	$25.36
13161080140000	5407 W GIDDINGS ST	1,890	1903	3	2	$48,000	$25.40
13161020190000	4748 N LOTUS AVE	1,676	1903	4	3	$42,935	$25.62
13161080130000	5411 W GIDDINGS ST	1,686	1903	4	1	$43,381	$25.73
13172210290000	5712 W WINDSOR AVE	1,662	1912	4	2	$43,000	$25.87
13161290070000	5339 W AGATITE AVE HSE	1,763	1915	3	2	$45,622	$25.88
13174260210000	4038 N MAJOR AVE	1,848	1911	4	1	$48,000	$25.97
13161110180000	5503 W LELAND AVE	1,688	1910	4	2	$45,001	$26.66
13174270080000	4033 N MAJOR AVE	1,611	1910	3	1	$43,001	$26.69

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13161090030000	5361 W GIDDINGS ST	1,832	1908	4	2	$49,001	$26.75
13161090020000	5367 W GIDDINGS ST	1,756	1896	3	2	$47,000	$26.77
13161040150000	4734 N LONDON AVE	1,734	1908	4	1	$47,715	$27.52
13161040100000	4737 N LONG AVE	1,768	1908	4	2	$49,000	$27.71
13163170170000	5319 W BERTEAU AVE	1,602	1913	4	2	$45,001	$28.09
13161210090000	5241 W WINDSOR AVE	1,655	1894	4	2	$47,000	$28.40
13163170340000	5310 W WARNER AVE	1,582	1914	4	1	$45,001	$28.45
13163220030000	5249 W BELLE PLAINE AVE	1,915	1913	4	4	$55,000	$28.72
13161210030000	**5271 W WINDSOR AVE**	**1,842**	**1900**	**4**	**2**	**$53,000**	**$28.77**
13163170150000	5325 W BERTEAU AVE	1,635	1913	3	2	$48,001	$29.36
13161200480000	5303 W WINDSOR AVE	1,743	1902	4	1	$53,000	$30.41
13163220040000	5247 W BELLE PLAINE AVE	1,840	1914	3	3	$56,000	$30.43
13172230340000	5715 W WINDSOR AVE	1,695	1908	6	3	$60,772	$35.85

Median of all 52 comparables: $25.06 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71090, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 52 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.

13161210260000	13161210270000	13161070460000	13174010370000	13172080120000
13172080240000	13172030220000	13172080300000	13172270250000	13174280130000
13174280080000	13163220370000	13163200090000	13172080250000	13161020150000
13172120110000	13161070360000	13161170430000	13163070110000	13163240160000
13163170300000	13163150240000	13174270210000	13172030020000	13161020100000
13161090440000	13174280070000	13163170320000	13161140230000	13172120090000
13172220110000	13161080210000	13161080140000	13161020190000	13161080130000
13172210290000	13161290070000	13174260210000	13161110180000	13174270080000
13161090030000	13161090020000	13161040150000	13161040100000	13163170170000
13161210090000	13163170340000	13163220030000	13163170150000	13161200480000
13163220040000	13172230340000			

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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