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	19033040210000
Property address	4404 S KEATING AVE
Township	Lake (72)
Assessor neighborhood	72361
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$27,000	**$23,578**	**$3,422**

12.7% of the current assessed value.
Estimated tax effect about $726 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 529 other properties in assessor neighborhood 72361 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 $22.22 per square foot. This home is assessed at $25.45 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,061 square feet gives $23,578. 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	1,061 square feet
Land area	4,221 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$27,000
Assessed value per square foot	$25.45

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	584
2	Building area within 15% of this home	543
3	Built within 15 years of this home	532
4	Same building type	529
5	Same construction quality grade	529

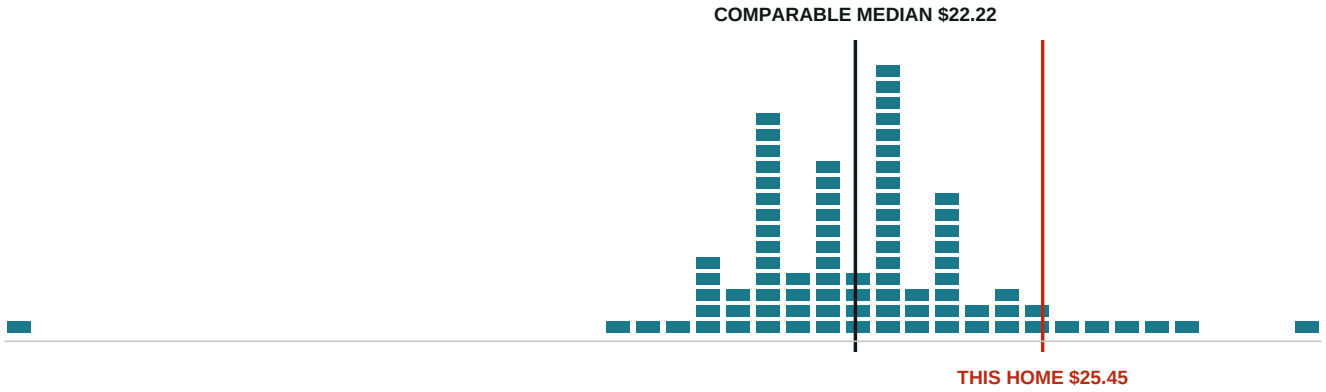
The comparable figure used is the median of all 529 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 529 properties 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	529
Lowest assessed	$7.56 per square foot
25th percentile	$20.83 per square foot
Median	$22.22 per square foot
75th percentile	$23.00 per square foot
Highest assessed	$30.25 per square foot
This home	$25.45 per square foot
Position	assessed above 507 of the 529 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 529 comparables	$22.22
Building area of this home	1,061 sq ft
Median multiplied by building area	**$23,578**
Current total assessed value	$27,000
Difference, the reduction requested	**$3,422**

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 $3,422 in assessed value is worth roughly $726 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

529 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 529 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
19044240230000	4620 S LEAMINGTON AVE	1,056	1966	3	1	$20,175	$19.11
19044310090000	4631 S LA CROSSE AVE HSE	1,056	1955	2	1	$20,500	$19.41
19044190200000	4506 S LAVERGNE AVE H	1,058	1958	2	1	$21,000	$19.85
19044190210000	4510 S LAVERGNE AVE	1,058	1958	2	1	$21,000	$19.85
19044080310000	4428 S LEAMINGTON AVE	1,056	1959	2	1	$21,000	$19.89
19044080350000	4440 S LEAMINGTON AVE	1,056	1959	2	1	$21,000	$19.89
19044080320000	4430 S LEAMINGTON AVE	1,056	1960	2	1	$21,000	$19.89
19044080330000	4434 S LEAMINGTON AVE	1,056	1961	3	1	$21,000	$19.89
19044080290000	4422 S LEAMINGTON AVE	1,056	1959	3	1	$21,000	$19.89
19044080340000	4438 S LEAMINGTON AVE	1,056	1959	2	1	$21,000	$19.89
19044170400000	4505 S LEAMINGTON AVE	1,056	1957	3	1	$21,000	$19.89
19044100170000	4453 S LECLAIRE AVE	1,056	1959	2	1	$21,000	$19.89
19044080280000	4418 S LEAMINGTON AVE	1,056	1960	2	1	$21,000	$19.89
19044080300000	4424 S LEAMINGTON AVE	1,056	1959	2	1	$21,000	$19.89
19044170170000	4553 S LEAMINGTON AVE	1,056	1964	2	1	$21,000	$19.89
19044100160000	4449 S LECLAIRE AVE	1,056	1959	2	1	$21,000	$19.89
19033000290000	4304 S KEATING AVE	1,056	1962	2	1	$21,675	$20.53
19044200230000		1,056	1961	3	1	$21,770	$20.62
19044190240000		1,058	1958	3	1	$22,000	$20.79
19044190250000		1,058	1958	2	1	$22,000	$20.79
19044190380000		1,057	1959	2	1	$22,000	$20.81
19044210230000		1,056	1958	2	1	$22,000	$20.83
19044210100000		1,056	1961	2	1	$22,000	$20.83
19044230060000		1,056	1955	2	1	$22,000	$20.83
19044170160000		1,056	1970	2	1	$22,000	$20.83
19044240170000		1,056	1955	2	1	$22,000	$20.83
19044230420000		1,056	1957	2	1	$22,000	$20.83
19044310390000		1,056	1959	2	1	$22,000	$20.83
19044240240000		1,056	1964	2	1	$22,000	$20.83
19044220260000		1,056	1959	2	1	$22,000	$20.83
19044230050000		1,056	1956	2	1	$22,000	$20.83
19033040220000		1,056	1957	2	1	$22,130	$20.96
19033090200000		1,060	1954	2	1	$23,000	$21.70
19044310080000		1,056	1955	3	1	$23,000	$21.78
19033000220000		1,056	1961	2	1	$23,000	$21.78
19044260270000		1,056	1965	3	1	$23,000	$21.78
19033000230000		1,056	1961	2	1	$23,000	$21.78
19044270090000		1,056	1958	2	1	$23,000	$21.78
19044250070000		1,056	1964	3	1	$23,000	$21.78
19033000260000		1,056	1961	2	1	$23,000	$21.78

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19033000270000		1,056	1961	2	1	$23,000	$21.78
19033060220000		1,061	1957	2	1	$24,000	$22.62
19033060230000		1,061	1958	2	1	$24,000	$22.62
19033140300000		1,060	1957	2	1	$24,000	$22.64
19033090370000		1,056	1960	2	1	$24,000	$22.73
19033140340000		1,056	1961	2	1	$24,000	$22.73
19044260280000		1,056	1965	3	1	$24,000	$22.73
19033080340000		1,056	1960	3	1	$24,000	$22.73
19033140370000		1,056	1960	2	1	$24,000	$22.73
19033000190000		1,056	1962	2	1	$24,000	$22.73
19033040240000		1,056	1960	2	1	$24,000	$22.73
19033080350000		1,056	1960	2	1	$24,000	$22.73
19033060240000		1,061	1957	3	1	$25,000	$23.56
19033130380000		1,061	1957	3	1	$25,000	$23.56
19033100230000		1,060	1956	3	1	$25,000	$23.58
19033100220000		1,060	1956	3	1	$25,000	$23.58
19033060210000		1,061	1957	3	1	$26,000	$24.51
19033140310000		1,060	1957	3	1	$26,000	$24.53
19033040200000		1,061	1957	2	2	$27,000	$25.45
19033040210000	**4404 S KEATING AVE**	**1,061**	**1957**	**3**	**1**	**$27,000**	**$25.45**
19033130390000		1,061	1957	3	1	$27,407	$25.83

Median of all 529 comparables: $22.22 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72361, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 529 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.

19044160130000	19044270130000	19044250020000	19044160060000	19044160070000
19044170060000	19044160120000	19044250030000	19044270140000	19044240230000
19044090120000	19044160470000	19044310090000	19044090170000	19044090130000
19044090140000	19044090150000	19044090380000	19044310400000	19044090400000
19044090390000	19044170020000	19044220120000	19044210170000	19044090370000
19044190310000	19044160030000	19044190200000	19044190210000	19044080310000
19044080350000	19044080320000	19044080330000	19044080290000	19044080340000
19044170400000	19044100170000	19044080280000	19044080300000	19044170170000
19044100160000	19044170250000	19044270230000	19033140050000	19044240110000
19044100300000	19044200210000	19044220150000	19044210280000	19044210210000
19044090080000	19044210220000	19044090100000	19044090090000	19044090110000
19044230140000	19044090160000	19044160270000	19044220030000	19033000290000
19033090350000	19044250390000	19044240090000	19044240080000	19044090340000
19044200330000	19033140230000	19033080240000	19044200230000	19044110150000
19044190240000	19044190250000	19044190380000	19044180170000	19044210230000
19044220130000	19044230150000	19044300380000	19044160370000	19044170280000
19044190300000	19044250120000	19044260040000	19044210100000	19044250280000
19044180090000	19044230060000	19044250210000	19044260020000	19044270210000
19044110390000	19044170160000	19044180220000	19044180410000	19044230120000
19044270370000	19044110170000	19044170370000	19044180330000	19044230100000
19044210390000	19044240170000	19044240410000	19044270400000	19044180210000
19044230420000	19044240200000	19044270380000	19044300140000	19044300200000
19044300400000	19044190130000	19044170420000	19044260070000	19044210370000
19044260030000	19044260190000	19044090320000	19044160430000	19044310390000
19044170030000	19044170270000	19044180240000	19044230110000	19044250090000
19044250100000	19044250270000	19044260170000	19044250160000	19044270190000
19044270200000	19044160300000	19044160350000	19044190340000	19044240240000
19044270120000	19044300120000	19044090240000	19044110120000	19044170150000
19044170310000	19044190140000	19044080360000	19044160240000	19044180310000
19044170430000	19044210330000	19044190350000	19044220260000	19044210340000
19044230050000	19044170290000	19044170070000	19044250050000	19044250370000
19033040220000	19044160450000	19044230170000	19044240300000	19044210420000
19044200440000	19033140290000	19033140280000	19044270080000	19033100280000
19033130400000	19044240260000	19044240280000	19044200410000	19044180050000
19044180040000	19033130370000	19044220420000	19044200200000	19044160090000
19044180270000	19044270070000	19033050320000	19044200050000	19044180120000
19044240140000	19033090260000	19033130350000	19033090200000	19044230070000
19033140030000	19033010260000	19044310080000	19033000220000	19044260270000
19033000230000	19044270090000	19044250070000	19033000260000	19033000270000
19033080270000	19033080260000	19044200390000	19044200400000	19044200240000
19044200260000	19044180060000	19044210350000	19044220110000	19044270260000
19044160150000	19044160310000	19044240210000	19044170090000	19044180080000
19044220370000	19044190020000	19044310130000	19044300060000	19044300110000
19044100290000	19044250110000	19044310040000	19044190220000	19044250250000
19044260050000	19044300240000	19044310110000	19044200020000	19044110380000

19044270220000	19044260400000	19044100350000	19044240310000	19044260080000
19044180020000	19044190320000	19044200030000	19044260110000	19044270050000
19044300170000	19044270250000	19044300090000	19044170140000	19044180140000
19044230160000	19044200110000	19044240220000	19044240440000	19044260090000
19044160420000	19044190060000	19044310070000	19044250170000	19044300080000
19044250130000	19044250380000	19033100380000	19044160460000	19044310140000
19044210410000	19044200430000	19033130420000	19044250060000	19044200220000
19033040290000	19033080330000	19044220430000	19044220220000	19033010120000
19033010130000	19044220020000	19033090340000	19033060190000	19033010270000
19033010170000	19033010200000	19033010220000	19033010210000	19033010300000
19033010230000	19033100210000	19044270060000	19033130210000	19033040280000
19044250400000	19033010160000	19044210290000	19033060220000	19033060230000
19033140300000	19033130240000	19033090370000	19033140340000	19044260280000
19033080340000	19033140370000	19033000190000	19033040240000	19033080350000
19033090310000	19033080360000	19033080290000	19044200340000	19044200300000
19044200270000	19044170100000	19044170320000	19044180320000	19044180340000
19044260140000	19044180230000	19044220140000	19044300210000	19044300370000
19044170260000	19044180440000	19044260380000	19044190440000	19044200120000
19044260100000	19044170410000	19044220350000	19044270030000	19044300160000
19044180300000	19044190120000	19044310060000	19033040300000	19044240270000
19044300180000	19044170240000	19044180070000	19044180390000	19044200100000
19044260250000	19044160330000	19044190070000	19044200040000	19044220090000
19044190050000	19044190400000	19044300250000	19044160410000	19044300190000
19044080250000	19044180290000	19044080270000	19044180030000	19044180350000
19044300270000	19044250230000	19044260160000	19044190330000	19044220170000
19044230030000	19044190430000	19044200130000	19044200090000	19044230080000
19044270390000	19044160260000	19044170440000	19044180370000	19044220380000
19033100360000	19044170220000	19044260200000	19044180200000	19044190410000
19044250080000	19044250260000	19044190420000	19044240290000	19044250040000
19044270280000	19044300030000	19044220040000	19044220160000	19044260210000
19044100270000	19044180430000	19044190040000	19044250180000	19044160380000
19044250200000	19044300100000	19044100340000	19044160190000	19044180110000
19044170200000	19044190090000	19044190170000	19044270040000	19044300390000
19044170040000	19044170330000	19044180400000	19044240060000	19044260260000
19044200420000	19044190390000	19033130360000	19033120320000	19044240130000
19044240250000	19033140360000	19033010110000	19033010140000	19044220410000
19044220440000	19033140350000	19044100320000	19033100250000	19033090360000
19033010290000	19033010240000	19033010310000	19033130230000	19033060240000
19033130380000	19033100230000	19033100220000	19033090280000	19033040270000
19033000240000	19033140330000	19033000210000	19033040260000	19033000200000
19033090300000	19033000250000	19033080280000	19044200350000	19044200250000
19044300040000	19044180150000	19044250220000	19044220400000	19044270270000
19033100370000	19044220100000	19044270020000	19044160320000	19044190080000
19044210380000	19044250190000	19044210400000	19044180100000	19044160360000
19044300260000	19044190160000	19044270180000	19044160340000	19044170120000
19044100280000	19044300130000	19044170230000	19044180420000	19044190230000
19044260060000	19044310120000	19044170130000	19044260130000	19044230130000
19044100120000	19044230040000	19044270170000	19044300020000	19044300280000
19044160280000	19044220390000	19044310050000	19033050390000	19033000150000
19033090430000	19044180260000	19033100390000	19033100400000	19044180160000
19033100030000	19033010190000	19033010180000	19033010250000	19044210160000
19033130250000	19033060210000	19033140310000	19033040250000	19033090290000
19033000300000	19033090250000	19044260120000	19044300230000	19044170080000

19044190110000	19044240190000	19044300070000	19044260180000	19044160390000
19044300220000	19044190100000	19044260370000	19033140270000	19044180130000
19044180380000	19033100190000	19033080320000	19033090270000	19033060180000
19033060200000	19033010150000	19033040200000	19033010320000	19033010330000
19033010340000	19044250240000	19044190150000	19044250140000	19044170050000
19033130390000	19044170380000	19033100240000	19044200290000	19044170110000
19044190030000	19044100040000	19044080240000	19033010280000	19044260240000
19044170210000	19044220340000	19044310100000	19033100500000	

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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