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	18011020280000
Property address	4000 PRESCOTT AVE
Township	Lyons (21)
Assessor neighborhood	21052
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,001	**$25,134**	**$4,867**

16.2% of the current assessed value.
Estimated tax effect about $1,032 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 164 other properties in assessor neighborhood 21052 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 $17.32 per square foot. This home is assessed at $20.68 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,451 square feet gives $25,134. 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	1,451 square feet
Land area	6,950 square feet
Year built	1954
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$30,001
Assessed value per square foot	$20.68

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	1,173
2	Building area within 15% of this home	542
3	Built within 15 years of this home	340
4	Same building type	164
5	Same construction quality grade	164

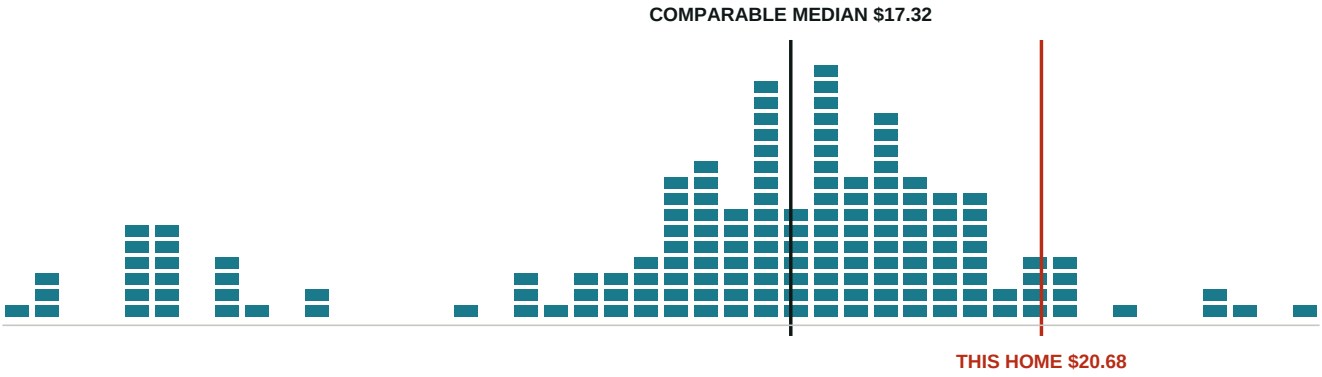
The comparable figure used is the median of all 164 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 164 properties 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	164
Lowest assessed	$6.77 per square foot
25th percentile	$15.70 per square foot
Median	$17.32 per square foot
75th percentile	$18.68 per square foot
Highest assessed	$24.40 per square foot
This home	$20.68 per square foot
Position	assessed above 154 of the 164 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 164 comparables	$17.32
Building area of this home	1,451 sq ft
Median multiplied by building area	**$25,134**
Current total assessed value	$30,001
Difference, the reduction requested	**$4,867**

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 $4,867 in assessed value is worth roughly $1,032 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

164 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 164 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
18024080380000	8134 45TH ST	1,503	1951	3	1	$10,819	$7.20
18024080410000	8128 45TH ST	1,462	1945	3	1	$12,515	$8.56
18024080420000	8128 45TH ST	1,462	1945	3	1	$12,515	$8.56
18024080480000	8112 45TH ST	1,431	1954	3	1	$12,515	$8.75
18024080470000	8112 45TH ST	1,431	1954	3	1	$12,515	$8.75
18024050570000	8042 44TH CT	1,426	1955	2	1	$12,515	$8.78
18024050560000	8042 44TH CT	1,426	1955	2	1	$12,515	$8.78
18024080300000	8017 44TH CT	1,454	1951	4	1	$13,015	$8.95
18024080290000	8017 44TH CT	1,454	1951	4	1	$13,015	$8.95
18024080390000	8134 45TH ST	1,503	1951	3	1	$15,212	$10.12
18023100260000	4623 PULASKI AVE	1,411	1953	3	1	$15,566	$11.03
18023100270000	4623 PULASKI AVE	1,411	1953	3	1	$15,566	$11.03
18021110220000	4147 KONRAD AVE	1,468	1950	4	1	$22,000	$14.99
18023000110000	8707 43RD ST	1,400	1950	4	1	$21,001	$15.00
18024050840000	8110 44TH CT	1,504	1953	4	1	$23,001	$15.29
18023000230000	8745 43RD ST	1,493	1949	4	2	$23,000	$15.41
18013100270000	4435 AMELIA AVE	1,426	1952	3	1	$22,001	$15.43
18023000090000	8715 43RD ST	1,400	1950	4	1	$22,000	$15.71
18023000120000	8703 43RD ST	1,400	1950	4	1	$22,001	$15.71
18024130080000	4607 RIVERSIDE AVE	1,460	1956	3	1	$23,001	$15.75
18013140210000	4419 FISHERMANS TER	1,444	1952	3	1	$23,000	$15.93
18023000130000	8701 43RD ST	1,434	1950	3	2	$23,001	$16.04
18021110270000	4144 ROSE AVE	1,434	1957	3	1	$23,001	$16.04
18023000100000	8711 43RD ST	1,429	1950	4	1	$23,001	$16.10
18023000240000	8741 43RD ST	1,421	1950	4	1	$23,000	$16.19
18013100220000	4417 AMELIA AVE	1,417	1951	3	1	$23,000	$16.23
18024120750000	4505 ABBOTT TER	1,405	1952	4	1	$23,001	$16.37
18011130180000	4205 AMELIA AVE	1,404	1951	3	1	$23,000	$16.38
18023000150000	8647 43RD ST	1,400	1950	3	2	$23,000	$16.43
18024120600000		1,487	1953	4	1	$25,000	$16.81
18011160210000		1,477	1953	3	1	$25,000	$16.93
18011230200000		1,515	1953	4	1	$26,000	$17.16
18011110420000		1,442	1950	4	1	$25,001	$17.34
18013050250000		1,439	1952	3	1	$25,000	$17.37
18024111030000		1,428	1953	4	2	$25,000	$17.51
18011180480000		1,475	1951	3	2	$26,000	$17.63
18011150150000		1,417	1952	3	1	$25,000	$17.64
18011140160000		1,410	1950	3	1	$25,001	$17.73
18021030160000		1,403	1956	3	2	$25,000	$17.82
18024120830000		1,496	1960	4	1	$26,666	$17.82

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18021170560000		1,449	1954	3	1	$26,000	$17.94
18024120620000		1,387	1950	4	1	$25,000	$18.02
18023000160000		1,434	1950	4	2	$26,250	$18.31
18023000200000		1,421	1951	4	1	$26,087	$18.36
18013040140000		1,410	1950	3	1	$26,000	$18.44
18013160270000		1,482	1950	3	1	$27,395	$18.49
18024160270000		1,400	1953	4	1	$26,001	$18.57
18011220230000		1,502	1951	3	1	$28,000	$18.64
18013190290000		1,447	1952	3	2	$27,000	$18.66
18011040650000		1,523	1950	3	2	$28,689	$18.84
18011140180000		1,480	1950	4	1	$28,001	$18.92
18013230130000		1,510	1939	3	1	$29,000	$19.21
18011220050000		1,426	1949	3	2	$28,000	$19.64
18011030170000		1,464	1950	3	1	$29,001	$19.81
18021120450000		1,413	1955	3	1	$28,017	$19.83
18021100250000		1,419	1955	3	2	$28,563	$20.13
18013170410000		1,484	1950	4	2	$29,985	$20.21
18024150010000		1,390	1950	4	2	$28,614	$20.59
18013160240000		1,377	1950	4	2	$28,352	$20.59
18011020280000	**4000 PRESCOTT AVE**	**1,451**	**1954**	**3**	**1**	**$30,001**	**$20.68**
18022100010000		1,524	1947	3	2	$37,182	$24.40

Median of all 164 comparables: $17.32 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21052, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 164 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.

18024050130000	18024080380000	18024020480000	18024020470000	18024020410000
18024020400000	18024080410000	18024080420000	18024080480000	18024080470000
18024050570000	18024050560000	18024050730000	18024050740000	18024080300000
18024080290000	18024080650000	18024080640000	18024100120000	18024100130000
18024080390000	18023100260000	18023100270000	18023000260000	18024050120000
18024160250000	18024120740000	18013000370000	18024120670000	18024160230000
18023000300000	18021110220000	18023000110000	18021060270000	18024050840000
18023000230000	18013100270000	18024150240000	18024120720000	18021000140000
18023060300000	18023000090000	18023000120000	18024130080000	18021120370000
18013160260000	18013140210000	18023000250000	18023000130000	18021110270000
18023000100000	18023000240000	18013100220000	18021010290000	18013120200000
18024120750000	18011130180000	18023060290000	18023060280000	18023000150000
18013100140000	18023000180000	18024120150000	18023090450000	18024120600000
18021120440000	18011130130000	18011160210000	18024110700000	18024130200000
18023060330000	18023060370000	18023060390000	18023060270000	18023060340000
18023060360000	18023060350000	18023060380000	18011230200000	18021050050000
18021000150000	18013020240000	18011110420000	18013050250000	18013070210000
18024111030000	18013190300000	18011180480000	18011150150000	18011180490000
18011130140000	18024220540000	18011140160000	18024050820000	18023090220000
18021030160000	18024120830000	18013070170000	18021170560000	18011160170000
18011180500000	18011120100000	18011110390000	18024120620000	18024120470000
18013200300000	18013050240000	18023000160000	18011180520000	18021160300000
18023000200000	18023060320000	18013040140000	18021050130000	18022050720000
18013160270000	18013100160000	18024160270000	18021040030000	18013100050000
18011220230000	18013190290000	18021160310000	18024180040000	18011040650000
18013030290000	18011140180000	18024220350000	18013170360000	18021050160000
18011140200000	18024050830000	18011130150000	18013230130000	18024160330000
18011180450000	18011150190000	18013230220000	18022140240000	18024110400000
18011200190000	18024090670000	18011220050000	18023060410000	18011180530000
18011030170000	18021120450000	18013140350000	18013120170000	18021100250000
18013170410000	18013090280000	18024150010000	18013160240000	18011150160000
18013230240000	18022060280000	18022100110000	18021060010000	18021160330000
18013110390000	18013230210000	18013130320000	18022100010000	

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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