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	18013230420000
Property address	7717 46TH ST
Township	Lyons (21)
Assessor neighborhood	21052
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$38,000

11.3% of the current assessed value.

COMPARABLES IMPLY

$33,711

REDUCTION REQUESTED

$4,289

Estimated tax effect about $910 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 71 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 $23.87 per square foot. This home is assessed at $26.91 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,412 square feet gives $33,711. 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	1,412 square feet
Land area	10,058 square feet
Year built	1990
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$38,000
Assessed value per square foot	$26.91

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	226
2	Building area within 15% of this home	114
3	Built within 15 years of this home	73
4	Same building type	73
5	Same construction quality grade	71

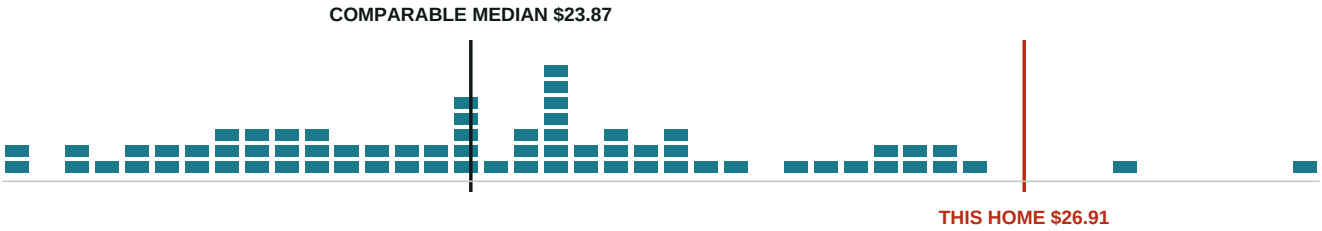
The comparable figure used is the median of all 71 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 71 properties 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	71
Lowest assessed	$21.30 per square foot
25th percentile	$22.87 per square foot
Median	$23.87 per square foot
75th percentile	$24.89 per square foot
Highest assessed	$28.53 per square foot
This home	$26.91 per square foot
Position	assessed above 69 of the 71 comparable properties, the 97th percentile



$21.30 per sq ft — 71 comparable properties by assessed value per square foot, one mark is one property — $28.53 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 71 comparables	$23.87
Building area of this home	1,412 sq ft
Median multiplied by building area	**$33,711**
Current total assessed value	$38,000
Difference, the reduction requested	**$4,289**

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 $4,289 in assessed value is worth roughly $910 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

71 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 71 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
18011150220000	4119 GAGE AVE	1,596	1979	3	1	$34,000	$21.30
18024050630000	8026 44TH CT	1,542	1985	3	1	$33,001	$21.40
18023051000000	8607 W 44TH PL	1,523	1992	3	1	$33,000	$21.67
18021120560000	8562 PLAINFIELD RD	1,377	1987	3	1	$30,000	$21.79
18011050600000	4010 GAGE AVE	1,458	1987	3	1	$32,000	$21.95
18011050560000	3946 GAGE AVE	1,446	1994	3	1	$31,880	$22.05
18013060290000	7701 43RD ST	1,268	1975	3	1	$28,000	$22.08
18024170790000	8129 45TH PL	1,485	1989	3	1	$33,000	$22.22
18021040410000	4053 CUSTER AVE	1,572	1993	3	1	$35,001	$22.27
18024090950000	8214 W 45TH ST	1,520	1989	3	1	$34,001	$22.37
18021070470000	4041 ROSE AVE	1,516	1989	3	2	$34,000	$22.43
18021120540000	8558 PLAINFIELD RD	1,469	1986	3	2	$33,000	$22.46
18024120990000	4506 JOLIET AVE	1,469	1986	3	1	$33,000	$22.46
18024121000000	8011 45TH CT	1,469	1986	3	1	$33,000	$22.46
18013210170000	4623 JOLIET AVE	1,458	1989	3	1	$33,000	$22.63
18021060320000	4022 ROSE AVE	1,496	1988	3	2	$34,001	$22.73
18013170590000	7722 45TH PL	1,537	1978	3	2	$35,000	$22.77
18021040440000	4048 ANNA AVE	1,575	1994	3	2	$36,000	$22.86
18021070460000	4039 ROSE AVE	1,530	1989	3	2	$35,000	$22.88
18011050570000	3958 GAGE AVE	1,352	1985	3	1	$31,000	$22.93
18021060070000	4037 KONRAD AVE	1,548	1994	3	2	$36,001	$23.26
18021040430000	4044 ANNA AVE	1,545	1994	3	2	$36,000	$23.30
18021120400000	4150 FERN AVE	1,533	1991	3	2	$36,001	$23.48
18024050930000	8144 44TH CT	1,360	1989	3	1	$32,000	$23.53
18021120550000	8560 PLAINFIELD RD	1,397	1986	3	2	$33,001	$23.62
18024220680000	8041 W 46TH ST	1,558	1993	3	2	$37,000	$23.75
18024020150000	8039 CHRISTIE AVE	1,388	1989	3	1	$33,000	$23.78
18021120530000	4206 FERN AVE	1,430	1985	3	3	$34,000	$23.78
18022100140000	8026 WHITE AVE	1,466	1989	3	2	$35,000	$23.87
18011220260000	4236 GAGE AVE	1,536	1995	4	1	$37,001	$24.09
18011050340000	4040 GAGE AVE	1,408	1992	3	1	$34,000	$24.15
18011050650000	4025 CENTER AVE	1,408	1991	3	1	$34,000	$24.15
18011100410000	4141 JOLIET AVE	1,403	1990	3	1	$34,001	$24.23
18013020300000	4328 AMELIA AVE	1,400	1992	3	2	$34,000	$24.29
18013020310000	4330 AMELIA AVE	1,400	1992	3	2	$34,000	$24.29
18022120270000	4214 JOLIET AVE	1,398	1990	3	1	$34,000	$24.32
18022120280000	4216 JOLIET AVE	1,398	1990	3	1	$34,000	$24.32
18024050360000	8146 44TH CT	1,437	1992	4	2	$35,000	$24.36
18023090650000	4558 PULASKI AVE	1,597	1998	4	2	$39,000	$24.42
18021120520000	4204 FERN AVE	1,430	1985	3	3	$35,000	$24.48

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18011060330000	4041 GAGE AVE	1,465	1987	3	2	$36,000	$24.57
18011050660000	4027 CENTER AVE	1,408	1991	3	1	$35,000	$24.86
18024220700000	4620 S JOLIET AVE	1,445	2003	3	2	$36,000	$24.91
18023090620000	4530 PULASKI AVE	1,239	1987	3	1	$31,000	$25.02
18023090640000	4538 PULASKI AVE	1,239	1986	3	1	$31,000	$25.02
18023090630000	4534 PULASKI AVE	1,239	1986	3	1	$31,000	$25.02
18022120060000	8019 WHITE AVE	1,475	1988	3	1	$37,001	$25.09
18022120300000	4208 JOLIET AVE	1,380	1992	3	2	$34,963	$25.34
18023090530000	4514 PULASKI AVE	1,283	1986	3	1	$33,000	$25.72
18024080940000		1,242	1988	3	2	$32,000	$25.76
18024060030000		1,234	1994	3	1	$32,000	$25.93
18021040400000		1,572	1993	3	3	$41,000	$26.08
18022120290000		1,380	1992	3	2	$36,000	$26.09
18024091000000		1,404	1998	3	2	$37,000	$26.35
18024090990000		1,404	1998	3	2	$37,000	$26.35
18024220720000		1,398	2001	3	1	$37,000	$26.47
18024220730000		1,398	2001	3	1	$37,000	$26.47
18024080950000		1,242	1989	3	2	$33,000	$26.57
18013230420000	**7717 46TH ST**	**1,412**	**1990**	**4**	**3**	**$38,000**	**$26.91**
18011170250000		1,418	2001	3	2	$39,000	$27.50
18013190090000		1,507	1990	4	2	$43,000	$28.53

Median of all 71 comparables: $23.87 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 71 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.

18011150220000	18024050630000	18023051000000	18021120560000	18011050600000
18011050560000	18013060290000	18024170790000	18021040410000	18024090950000
18021070470000	18021120540000	18024120990000	18024121000000	18013210170000
18021060320000	18013170590000	18021040440000	18021070460000	18011050570000
18011240260000	18011240290000	18023050440000	18021070490000	18021060070000
18021040430000	18022130250000	18021120400000	18024050930000	18021120550000
18024220680000	18024020150000	18021120530000	18011240230000	18011240270000
18022100140000	18011220260000	18011050340000	18011050650000	18011100410000
18013020300000	18013020310000	18022120270000	18022120280000	18024050360000
18011250250000	18023090650000	18021120520000	18011060330000	18011240220000
18011240240000	18011240280000	18011050660000	18024220700000	18023090620000
18023090640000	18023090630000	18022120060000	18022120300000	18023090530000
18024080940000	18024060030000	18021040400000	18022120290000	18024091000000
18024090990000	18024220720000	18024220730000	18024080950000	18011170250000
18013190090000				

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.