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	18032010260000
Property address	3941 PARK AVE
Township	Lyons (21)
Assessor neighborhood	21042
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$38,000

17.1% of the current assessed value.
Estimated tax effect about $1,378 a year at a 7% composite rate.

COMPARABLES IMPLY

$31,501

REDUCTION REQUESTED

$6,499

SECTION 1

The argument in one paragraph

The Assessor values 89 other properties in assessor neighborhood 21042 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 $23.86 per square foot. This home is assessed at $28.79 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,320 square feet gives $31,501. 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	1,320 square feet
Land area	4,725 square feet
Year built	1923
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$38,000
Assessed value per square foot	$28.79

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	1,017
2	Building area within 15% of this home	616
3	Built within 15 years of this home	146
4	Same building type	89
5	Same construction quality grade	89

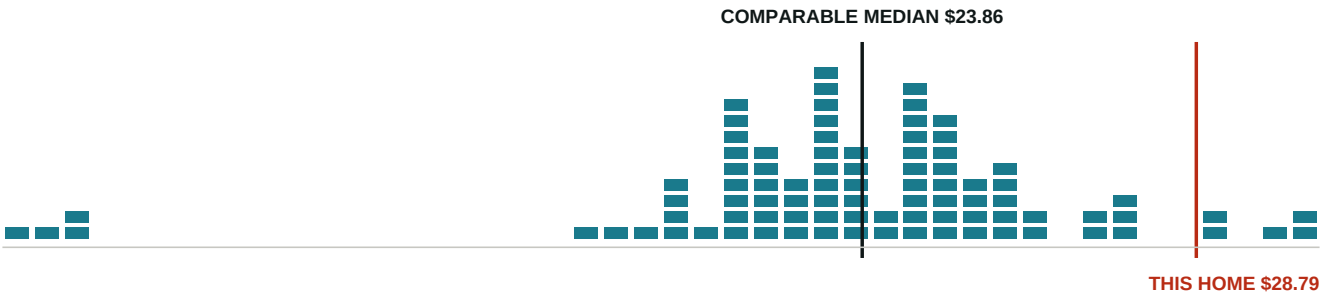
The comparable figure used is the median of all 89 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 89 properties 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	89
Lowest assessed	$11.20 per square foot
25th percentile	$22.32 per square foot
Median	$23.86 per square foot
75th percentile	$25.26 per square foot
Highest assessed	$30.60 per square foot
This home	$28.79 per square foot
Position	assessed above 84 of the 89 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 89 comparables	$23.86
Building area of this home	1,320 sq ft
Median multiplied by building area	**$31,501**
Current total assessed value	$38,000
Difference, the reduction requested	**$6,499**

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 $6,499 in assessed value is worth roughly $1,378 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

89 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 89 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
18032280210000	4241 VERNON AVE	1,341	1917	4	1	$16,642	$12.41
18032280220000	4241 VERNON AVE	1,341	1917	4	1	$16,642	$12.41
18033250470000	9402 47TH ST	1,303	1920	3	1	$26,000	$19.95
18031170120000	4111 RAYMOND AVE	1,337	1912	4	1	$27,000	$20.19
18031260050000	4213 MADISON AVE	1,428	1925	3	1	$31,000	$21.71
18032120420000	4035 VERNON AVE	1,419	1913	3	1	$31,000	$21.85
18031130280000	4149 EBERLY AVE	1,372	1923	2	1	$30,000	$21.87
18033090090000	9501 CONGRESS PARK AVE	1,412	1921	3	1	$31,000	$21.95
18031160390000	4112 RAYMOND AVE	1,410	1926	3	1	$31,000	$21.99
18031130340000	4167 EBERLY AVE	1,362	1923	3	1	$30,000	$22.03
18032070120000	3900 CUSTER AVE	1,445	1914	3	2	$32,000	$22.15
18031180500000	4150 ARTHUR AVE	1,444	1924	3	1	$32,000	$22.16
18032140050000	4015 FOREST AVE	1,436	1917	3	1	$32,000	$22.28
18031130290000	4151 EBERLY AVE	1,389	1926	3	1	$31,000	$22.32
18031090060000	4011 RAYMOND AVE	1,383	1920	4	2	$31,000	$22.42
18031260070000	4219 MADISON AVE	1,425	1917	4	2	$32,000	$22.46
18031240360000	4240 RAYMOND AVE	1,376	1920	3	1	$30,943	$22.49
18032120270000	4034 PRAIRIE AVE	1,355	1915	5	2	$31,000	$22.88
18032070240000	3925 GROVE AVE	1,271	1914	3	1	$29,180	$22.96
18032180430000	4144 SUNNYSIDE AVE	1,250	1929	3	1	$29,000	$23.20
18031130330000	4163 EBERLY AVE	1,377	1928	3	2	$32,000	$23.24
18032040210000	3937 VERNON AVE	1,377	1924	3	1	$32,000	$23.24
18032040290000	3922 PRAIRIE AVE	1,371	1911	3	2	$32,000	$23.34
18032120060000	4017 VERNON AVE	1,449	1926	3	2	$34,000	$23.46
18031130260000	4143 EBERLY AVE	1,321	1926	3	1	$31,000	$23.47
18033240120000	4629 DUBOIS AVE	1,232	1922	3	1	$29,000	$23.54
18033010010000	4301 BLANCHAN AVE	1,396	1918	2	1	$33,000	$23.64
18033010400000	9516 CONGRESS PARK AVE	1,263	1910	3	1	$30,000	$23.75
18031160300000	4153 DEYO AVE	1,299	1908	4	1	$31,000	$23.86
18031280110000	4227 MAPLE AVE	1,337	1926	3	1	$32,000	$23.93
18031150570000	4168 DEYO AVE	1,393	1908	3	1	$33,403	$23.98
18034240090000	9033 SAHLER AVE	1,413	1925	3	1	$34,000	$24.06
18031070160000	3933 ARTHUR AVE	1,336	1926	3	1	$32,543	$24.36
18031210270000	4212 BLANCHAN AVE	1,300	1908	3	1	$32,000	$24.62
18031200830000	4139 S MAPLE AVE	1,381	1928	3	1	$34,000	$24.62
18032200360000	4132 PRAIRIE AVE	1,215	1912	3	1	$30,001	$24.69
18031250120000	4229 RAYMOND AVE	1,415	1908	4	1	$35,000	$24.73
18034230770000	4636 CUSTER AVE	1,332	1932	3	1	$33,000	$24.77
18031260330000	4220 ARTHUR AVE	1,288	1924	3	1	$32,000	$24.84
18031190230000		1,406	1908	3	1	$35,000	$24.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18033070090000		1,405	1927	3	1	$35,001	$24.91
18031150370000		1,324	1922	3	2	$33,000	$24.92
18031220200000		1,403	1908	4	1	$35,000	$24.95
18033030340000		1,197	1928	3	1	$30,000	$25.06
18031130540000		1,194	1927	3	1	$30,000	$25.13
18032240340000		1,267	1929	3	2	$32,000	$25.26
18032110030000		1,294	1911	3	2	$33,001	$25.50
18031150380000		1,254	1930	2	1	$32,000	$25.52
18032140090000		1,321	1930	4	2	$34,000	$25.74
18031040550000		1,315	1925	3	1	$34,000	$25.86
18031080460000		1,224	1927	3	1	$32,000	$26.14
18032190310000		1,212	1926	3	1	$32,001	$26.40
18033030190000		1,208	1926	3	1	$32,801	$27.15
18031240450000		1,416	1928	3	2	$39,000	$27.54
18031130530000		1,194	1926	3	1	$33,000	$27.64
18031130500000		1,254	1925	3	2	$35,001	$27.91
18032010260000	**3941 PARK AVE**	**1,320**	**1923**	**3**	**2**	**$38,000**	**$28.79**
18032270440000		1,350	1927	3	2	$39,000	$28.89
18031130390000		1,278	1924	3	1	$37,381	$29.25
18031210360000		1,276	1926	3	2	$38,000	$29.78
18031260180000		1,209	1931	3	2	$37,000	$30.60

Median of all 89 comparables: $23.86 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21042, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 89 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.

18031230100000	18031230110000	18032280210000	18032280220000	18033250470000
18031170120000	18031170640000	18032040070000	18032160420000	18032260240000
18032050130000	18031260050000	18032120420000	18031130280000	18031160190000
18031130320000	18033090090000	18031160390000	18031130340000	18032070120000
18031180500000	18032140050000	18031130290000	18031090060000	18031260070000
18031240360000	18031260390000	18031030140000	18031260420000	18032120270000
18032070240000	18031130300000	18032180430000	18031130330000	18032040210000
18033240170000	18031160230000	18032040290000	18031150260000	18032120060000
18031130260000	18033240120000	18033010010000	18033010400000	18031160300000
18031280110000	18033180350000	18031150570000	18034240090000	18031070160000
18033180610000	18031210270000	18031200830000	18032200360000	18031250120000
18031160700000	18033080030000	18034230770000	18032170260000	18031260330000
18031190230000	18033070090000	18031150370000	18031220200000	18033030340000
18031130540000	18032240340000	18031130560000	18032110030000	18031270440000
18031150380000	18032140090000	18031040550000	18033060190000	18033100100000
18032010360000	18031080460000	18032190310000	18031130270000	18033030190000
18031190220000	18031240450000	18031130530000	18031130500000	18032270440000
18031130390000	18031210360000	18031240140000	18031260180000	

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.