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	18033200070000
Property address	4536 MADISON AVE
Township	Lyons (21)
Assessor neighborhood	21042
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$44,939

15.8% of the current assessed value.

COMPARABLES IMPLY

$37,817

Estimated tax effect about $1,511 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,122

SECTION 1

The argument in one paragraph

The Assessor values 192 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 $28.85 per square foot. This home is assessed at $34.28 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,311 square feet gives $37,817. 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	1,311 square feet
Land area	7,980 square feet
Year built	1975
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	3
Half bathrooms	1

Total assessed value	$44,939
Assessed value per square foot	$34.28

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	411
2	Building area within 15% of this home	214
3	Built within 15 years of this home	192
4	Same building type	192
5	Same construction quality grade	192

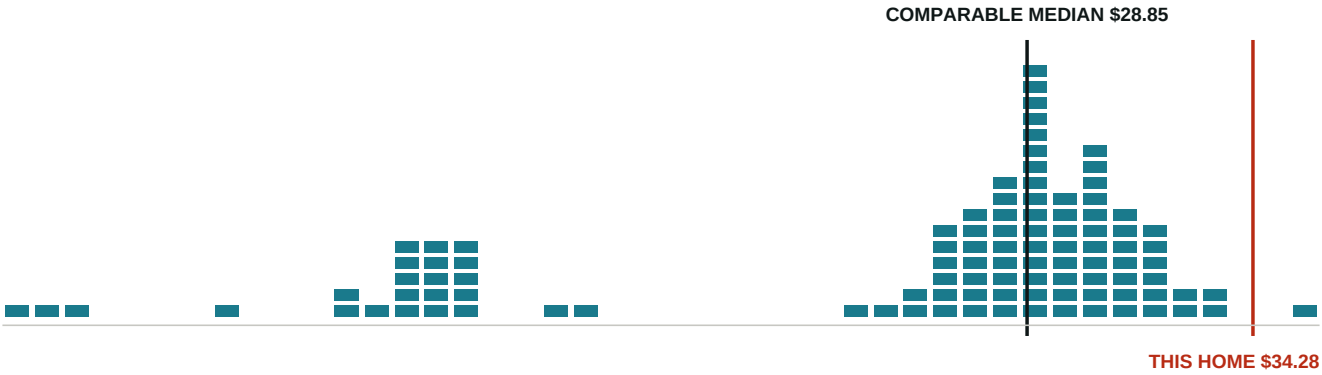
The comparable figure used is the median of all 192 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 192 properties 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	192
Lowest assessed	$4.20 per square foot
25th percentile	$26.50 per square foot
Median	$28.85 per square foot
75th percentile	$30.45 per square foot
Highest assessed	$35.88 per square foot
This home	$34.28 per square foot
Position	assessed above 190 of the 192 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 192 comparables	$28.85
Building area of this home	1,311 sq ft
Median multiplied by building area	**$37,817**
Current total assessed value	$44,939
Difference, the reduction requested	**$7,122**

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 $7,122 in assessed value is worth roughly $1,511 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

192 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 192 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
18033020330000	9436 CONGRESS PARK AVE	1,365	1974	3	1	$5,739	$4.20
18033250170000	4631 DEYO AVE	1,367	1973	3	1	$17,715	$12.96
18033250160000	4631 DEYO AVE	1,367	1973	3	1	$17,715	$12.96
18033250150000	4627 DEYO AVE	1,362	1972	3	1	$18,715	$13.74
18033250140000	4627 DEYO AVE	1,362	1972	3	1	$18,715	$13.74
18033170380000	4524 DUBOIS AVE	1,260	1960	3	1	$17,642	$14.00
18033170370000	4524 DUBOIS AVE HSE	1,260	1960	3	1	$17,642	$14.00
18033230310000	4624 DUBOIS AVE	1,284	1965	3	1	$18,142	$14.13
18033230320000	4624 DUBOIS AVE	1,284	1965	3	1	$18,142	$14.13
18033170020000	4501 BLANCHAN AVE	1,318	1965	3	1	$18,642	$14.14
18033170010000	4501 BLANCHAN AVE	1,318	1965	3	1	$18,642	$14.14
18033250200000	4602 RAYMOND AVE	1,352	1975	3	1	$19,715	$14.58
18033250210000	4602 RAYMOND AVE	1,352	1975	3	1	$19,715	$14.58
18031210130000	4213 EBERLY AVE	1,360	1988	3	1	$20,142	$14.81
18031210140000	4213 EBERLY AVE	1,360	1988	3	1	$20,142	$14.81
18033180430000	4532 DEYO AVE	1,326	1976	3	2	$19,642	$14.81
18033180440000	4532 DEYO AVE	1,326	1976	3	2	$19,642	$14.81
18032250090000	4223 PARK AVE	1,250	1963	4	2	$18,675	$14.94
18032250100000	4223 PARK AVE	1,250	1963	4	2	$18,675	$14.94
18033170260000	4500 DUBOIS AVE	1,272	1962	3	1	$19,142	$15.05
18033170270000	4500 DUBOIS AVE	1,272	1962	3	1	$19,142	$15.05
18033020320000	9436 CONGRESS PARK AVE	1,365	1974	3	1	$33,527	$24.56
18032150240000	4000 CUSTER AVE	1,332	1963	3	1	$33,001	$24.78
18032070210000	3910 CUSTER AVE	1,369	1964	4	1	$35,000	$25.57
18033250520000	4605 DEYO AVE	1,367	1973	3	1	$36,001	$26.34
18033080310000	4420 BLANCHAN AVE	1,352	1975	3	1	$36,000	$26.63
18032290650000	4201 PRAIRIE AVE	1,370	1974	3	1	$37,001	$27.01
18033230470000	4629 BLANCHAN AVE	1,367	1973	3	1	$37,001	$27.07
18034280500000	4600 FOREST AVE	1,366	1970	4	1	$37,000	$27.09
18033080550000	4422 BLANCHAN AVE	1,323	1979	3	1	$36,000	$27.21
18034100160000		1,260	1969	3	1	$35,001	$27.78
18033230480000		1,367	1973	3	1	$38,001	$27.80
18031190580000		1,250	1967	3	1	$35,000	$28.00
18033200380000		1,352	1977	3	1	$38,000	$28.11
18033110520000		1,369	1975	3	1	$39,001	$28.49
18033190520000		1,367	1973	3	1	$39,001	$28.53
18033140370000		1,365	1974	3	1	$39,001	$28.57
18033140380000		1,365	1974	3	1	$39,001	$28.57
18033140360000		1,365	1974	3	1	$39,001	$28.57
18033140400000		1,365	1974	3	1	$39,001	$28.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18034100170000		1,260	1969	3	1	$36,001	$28.57
18034100150000		1,260	1969	3	1	$36,001	$28.57
18033200390000		1,352	1977	3	1	$39,000	$28.85
18033200400000		1,352	1977	3	1	$39,000	$28.85
18033200420000		1,352	1977	3	1	$39,000	$28.85
18033200360000		1,352	1977	3	2	$39,000	$28.85
18034100070000		1,282	1970	3	1	$37,000	$28.86
18032150320000		1,275	1975	3	1	$37,000	$29.02
18033130220000		1,274	1960	3	1	$37,001	$29.04
18033140060000		1,273	1960	3	1	$37,001	$29.07
18033110500000		1,300	1972	3	1	$38,000	$29.23
18033140390000		1,365	1973	3	2	$40,001	$29.30
18034100180000		1,260	1970	3	1	$37,001	$29.37
18033190530000		1,256	1973	3	1	$37,001	$29.46
18033200410000		1,352	1977	3	1	$40,000	$29.59
18033200370000		1,352	1977	3	1	$40,001	$29.59
18033070240000		1,264	1971	3	1	$38,000	$30.06
18033040090000		1,362	1985	3	1	$41,001	$30.10
18033110510000		1,256	1973	3	1	$38,000	$30.25
18033200310000		1,313	1977	3	2	$42,000	$31.99
18033200070000	**4536 MADISON AVE**	**1,311**	**1975**	**3**	**3**	**$44,939**	**$34.28**

Median of all 192 comparables: $28.85 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 192 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.

18033020330000	18034280100000	18033180220000	18033180570000	18033230040000
18033250180000	18033190450000	18033190440000	18033250170000	18033250160000
18033250150000	18033250140000	18033170380000	18033170370000	18033190470000
18033190460000	18033230310000	18033230320000	18033170020000	18033170010000
18031160110000	18033250200000	18033250210000	18031160120000	18031210130000
18031210140000	18033180430000	18033180440000	18032250090000	18032250100000
18033170260000	18033170270000	18033180230000	18033170060000	18033170050000
18032270220000	18032270210000	18033000110000	18033000120000	18033230030000
18033250190000	18033020320000	18032150240000	18032070210000	18034270490000
18031180580000	18032110490000	18033250520000	18032300550000	18033070210000
18033080310000	18034090580000	18034280440000	18032290650000	18034160080000
18034100270000	18033230470000	18033210260000	18034280500000	18033080550000
18033260460000	18033260390000	18033260380000	18033230500000	18033150130000
18034150170000	18034160100000	18033070190000	18033250620000	18033250550000
18034100160000	18033230480000	18033220550000	18033260370000	18031190580000
18033260400000	18034090420000	18033200380000	18033150200000	18034150180000
18032260590000	18033210270000	18033110520000	18033190520000	18033140370000
18033140380000	18033140360000	18033140400000	18034100170000	18034100150000
18031190590000	18032250680000	18032300520000	18032300530000	18034100280000
18033200390000	18033200400000	18033200420000	18033200360000	18034100070000
18032150270000	18034040520000	18033260420000	18032150320000	18033130220000
18033140060000	18034270530000	18034270500000	18034280520000	18034210320000
18034210330000	18034280540000	18034090550000	18034080660000	18034090460000
18034210350000	18034080410000	18034280550000	18033110500000	18033140390000
18033260360000	18034100180000	18033190530000	18033200410000	18033200370000
18033130120000	18032300510000	18033250610000	18034090450000	18033070230000
18034270520000	18033150320000	18034280510000	18033150260000	18033150250000
18033070240000	18033040090000	18031070520000	18033210530000	18033150020000
18033110510000	18034160120000	18033150280000	18033240530000	18033120400000
18033080050000	18033070220000	18034070150000	18033130240000	18033200270000
18033150300000	18033150310000	18033150330000	18033140430000	18033140410000
18033140440000	18033220540000	18033140420000	18033200290000	18034160010000
18033200060000	18033120360000	18033120380000	18033120390000	18033120370000
18033140070000	18033140110000	18033130210000	18033140040000	18033140050000
18032250660000	18033150340000	18033150290000	18033200250000	18033200260000
18033120330000	18033070140000	18033200310000	18034070160000	18034070120000
18034070180000	18033120350000	18033130010000	18033130200000	18034070140000
18034070130000	18034070170000	18034020140000	18034020130000	18033210520000
18033250600000	18031090310000			

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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