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	18034080450000
Property address	4409 VERNON 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	COMPARABLES IMPLY	REDUCTION REQUESTED
$33,000	**$29,245**	**$3,755**

11.4% of the current assessed value.
Estimated tax effect about $796 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 227 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 $22.22 per square foot. This home is assessed at $25.08 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,316 square feet gives $29,245. 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	1,316 square feet
Land area	5,985 square feet
Year built	1968
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$33,000
Assessed value per square foot	$25.08

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	621
3	Built within 15 years of this home	247
4	Same building type	227
5	Same construction quality grade	227

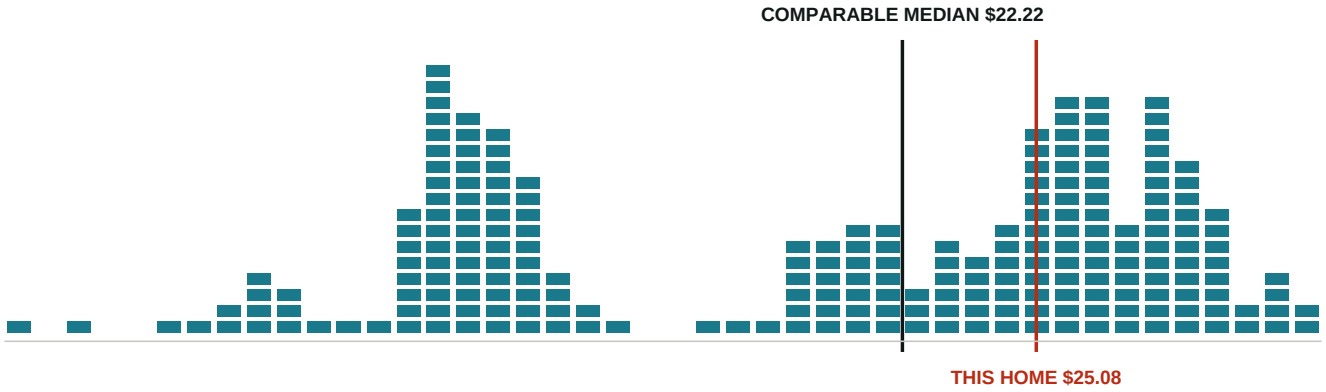
The comparable figure used is the median of all 227 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 227 properties 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	227
Lowest assessed	$3.09 per square foot
25th percentile	$13.40 per square foot
Median	$22.22 per square foot
75th percentile	$26.43 per square foot
Highest assessed	$31.16 per square foot
This home	$25.08 per square foot
Position	assessed above 138 of the 227 comparable properties, the 61st percentile



$3.09 per sq ft — 227 comparable properties by assessed value per square foot, one mark is one property — $31.16 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 227 comparables	$22.22
Building area of this home	1,316 sq ft
Median multiplied by building area	**$29,245**
Current total assessed value	$33,000
Difference, the reduction requested	**$3,755**

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 $3,755 in assessed value is worth roughly $796 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

227 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 227 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
18032020240000	3935 OAK AVE	1,311	1958	3	1	$13,371	$10.20
18033090230000	4435 BLANCHAN AVE	1,352	1955	3	1	$15,642	$11.57
18033090240000	4435 BLANCHAN AVE	1,352	1955	3	1	$15,642	$11.57
18032310210000	4239 GROVE AVE	1,346	1955	3	2	$16,642	$12.36
18032310200000	4239 GROVE AVE	1,346	1955	3	2	$16,642	$12.36
18032210390000	4144 FOREST AVE	1,277	1961	3	1	$16,142	$12.64
18031160760000	4168 RAYMOND AVE	1,335	1975	3	1	$16,965	$12.71
18034270220000	4614 PRAIRIE AVE	1,291	1963	3	1	$16,447	$12.74
18034270230000	4614 PRAIRIE AVE	1,291	1963	3	1	$16,447	$12.74
18031160660000	4168 RAYMOND AVE	1,335	1975	3	1	$17,534	$13.13
18031220120000	4223 BLANCHAN AVE	1,317	1974	3	1	$17,642	$13.40
18031220110000	4223 BLANCHAN AVE	1,317	1974	3	1	$17,642	$13.40
18032210300000	4122 FOREST AVE	1,278	1956	4	2	$17,142	$13.41
18032210310000	4122 FOREST AVE	1,278	1956	4	2	$17,142	$13.41
18033010170000	4300 DUBOIS AVE	1,285	1954	3	1	$17,437	$13.57
18034270240000		1,292	1966	3	1	$17,947	$13.89
18034270250000		1,292	1966	3	1	$17,947	$13.89
18032020230000		1,311	1958	3	1	$18,914	$14.43
18032260500000		1,325	1953	3	1	$29,001	$21.89
18032170660000		1,305	1953	2	1	$29,001	$22.22
18032250570000		1,345	1953	3	1	$30,001	$22.31
18032230410000		1,309	1959	3	1	$30,000	$22.92
18033110480000		1,290	1976	3	1	$30,000	$23.26
18034210240000		1,318	1966	3	1	$32,000	$24.28
18034080610000		1,344	1972	3	1	$33,000	$24.55
18033060210000		1,337	1957	3	1	$33,001	$24.68
18031160770000		1,335	1976	3	1	$33,000	$24.72
18034030460000		1,318	1965	3	1	$33,000	$25.04
18034080430000		1,316	1969	3	1	$33,000	$25.08
18034080650000		1,316	1968	3	1	$33,000	$25.08
18034080420000		1,316	1968	3	1	$33,000	$25.08
18034080440000		1,316	1968	3	1	$33,000	$25.08
18034080450000	**4409 VERNON AVE**	**1,316**	**1968**	**3**	**1**	**$33,000**	**$25.08**
18034090510000		1,315	1967	3	1	$33,000	$25.10
18032140210000		1,311	1972	3	1	$33,000	$25.17
18033050080000		1,329	1956	3	1	$33,644	$25.32
18033240510000		1,335	1972	3	1	$34,001	$25.47
18031180600000		1,330	1972	3	1	$34,001	$25.56
18034090480000		1,318	1967	3	1	$34,000	$25.80
18032150310000		1,278	1971	3	1	$33,000	$25.82

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18034080590000		1,316	1968	3	2	$34,000	$25.84
18034090440000		1,316	1967	3	1	$34,000	$25.84
18034080500000		1,313	1969	3	1	$34,000	$25.89
18034210290000		1,350	1972	3	1	$35,000	$25.93
18031140750000		1,300	1977	3	2	$34,000	$26.15
18033250490000		1,335	1975	3	1	$35,001	$26.22
18033220380000		1,325	1976	3	1	$35,001	$26.42
18034210310000		1,285	1969	3	1	$34,000	$26.46
18034080460000		1,316	1970	3	1	$35,000	$26.60
18034090400000		1,316	1967	3	1	$35,000	$26.60
18033130230000		1,338	1966	3	1	$36,001	$26.91
18033240500000		1,335	1972	3	1	$36,001	$26.97
18033250530000		1,325	1975	3	2	$36,011	$27.18
18034090500000		1,316	1967	3	1	$36,000	$27.36
18033260470000		1,337	1983	3	1	$37,000	$27.67
18033140240000		1,300	1971	3	1	$36,000	$27.69
18033220500000		1,335	1975	3	1	$37,001	$27.72
18033250540000		1,325	1975	3	1	$37,001	$27.93
18033130020000		1,322	1955	3	2	$37,001	$27.99
18033260440000		1,300	1983	3	1	$37,000	$28.46
18034080620000		1,316	1968	3	1	$41,000	$31.16

Median of all 227 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 21042, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 227 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.

18033180130000	18033180150000	18031140560000	18031230030000	18033090200000
18033180160000	18033190220000	18033180120000	18032000280000	18032000290000
18032000270000	18031140360000	18033010130000	18033230300000	18032020240000
18033000140000	18032190120000	18032190130000	18032250170000	18032250180000
18033100250000	18033090230000	18033090240000	18033180140000	18031280320000
18031280310000	18033110420000	18033110410000	18032310210000	18032310200000
18033010160000	18033080350000	18033080340000	18031140120000	18031140130000
18034280120000	18034280110000	18033170160000	18033170170000	18032210390000
18032210400000	18033010040000	18033010050000	18031160760000	18034270220000
18034270230000	18033100060000	18033100070000	18031130480000	18031130490000
18033240140000	18033240150000	18031160660000	18033180170000	18033180180000
18031220120000	18031220110000	18032210300000	18032210310000	18033010170000
18032180420000	18032180410000	18033180110000	18033100080000	18031160340000
18031160350000	18034270240000	18034270250000	18033230290000	18032310050000
18032310060000	18031030210000	18031030200000	18033100090000	18031220070000
18031220060000	18032020230000	18031180190000	18031140520000	18031140530000
18033190070000	18033190060000	18031180200000	18033000130000	18033100240000
18031140350000	18033010140000	18033090210000	18032180530000	18032180510000
18032170650000	18032250530000	18032260530000	18033040180000	18032170730000
18032170700000	18032170740000	18033190210000	18031140550000	18032180560000
18032180500000	18032180590000	18032260490000	18032250540000	18032250560000
18032180570000	18032060180000	18033070040000	18034280580000	18032170680000
18033140010000	18032260500000	18031230040000	18032170660000	18032250570000
18033110540000	18033230520000	18032230410000	18032060190000	18032190510000
18033110480000	18032170770000	18033110530000	18032260420000	18034230640000
18032250550000	18033150120000	18033130070000	18034210240000	18033230510000
18032180520000	18034080610000	18033070130000	18033060210000	18031160770000
18031140760000	18034030460000	18032070190000	18034080430000	18034080650000
18034080420000	18034080440000	18034090510000	18034280530000	18032140210000
18033030510000	18033050080000	18033150140000	18033240510000	18034030210000
18031180600000	18033250500000	18032130260000	18033170520000	18034090480000
18032190320000	18032150310000	18032190400000	18034080590000	18034090440000
18034080500000	18034210340000	18034210290000	18032180540000	18034040120000
18031140750000	18033250490000	18031200810000	18031210440000	18033220380000
18033180640000	18034210310000	18031190340000	18033070180000	18034080460000
18034090400000	18033130090000	18033130100000	18033130230000	18033240500000
18034090430000	18033230490000	18033250510000	18033250530000	18034090520000
18034090500000	18034040420000	18034040410000	18034040130000	18033250580000
18031260460000	18033070100000	18033130080000	18033130170000	18032260550000
18033260470000	18032060100000	18033140240000	18033220500000	18033250540000
18032180630000	18033130020000	18033070170000	18034040400000	18033120310000
18033250570000	18034040440000	18034210300000	18033260440000	18031220460000
18033180590000	18033120300000	18033140020000	18032190530000	18033190540000
18033120320000	18031250080000	18033250590000	18033110550000	18033030480000
18033150160000	18034040450000	18033220520000	18033220530000	18033090470000

18034230440000 18034080620000

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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