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	18051170090000
Property address	4106 FRANKLIN AVE
Township	Lyons (21)
Assessor neighborhood	21012
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$59,000

14.4% of the current assessed value.

COMPARABLES IMPLY

$50,515

Estimated tax effect about $1,800 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,485

SECTION 1

The argument in one paragraph

The Assessor values 14 other properties in assessor neighborhood 21012 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 $35.37 per square foot. This home is assessed at $41.32 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,428 square feet gives $50,515. 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	1,428 square feet
Land area	7,860 square feet
Year built	1930
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$59,000
Assessed value per square foot	$41.32

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	262
2	Building area within 15% of this home	156
3	Built within 15 years of this home	54
4	Same building type	14
5	Same construction quality grade	14

The comparable figure used is the median of all 14 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 14 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	14
Lowest assessed	$20.36 per square foot
25th percentile	$32.64 per square foot
Median	$35.37 per square foot
75th percentile	$40.79 per square foot
Highest assessed	$42.54 per square foot
This home	$41.32 per square foot
Position	assessed above 11 of the 14 comparable properties, the 79th percentile



$20.36 per sq ft — 14 comparable properties by assessed value per square foot, one mark is one property — $42.54 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 14 comparables	$35.37
Building area of this home	1,428 sq ft
Median multiplied by building area	**$50,515**
Current total assessed value	$59,000
Difference, the reduction requested	**$8,485**

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 $8,485 in assessed value is worth roughly $1,800 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

All 14 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18051010140000	3920 FRANKLIN AVE	1,374	1928	3	1	$27,974	$20.36
18051010150000	3920 FRANKLIN AVE	1,374	1928	3	1	$29,939	$21.79
18051080070000	4053 WOLF RD	1,521	1925	3	1	$46,000	$30.24
18062200260000	4134 WOLF RD	1,396	1921	3	1	$45,000	$32.23
18051000040000	3913 WOLF RD	1,477	1926	3	1	$50,000	$33.85
18062130250000	4036 WOLF RD	1,522	1923	4	2	$53,000	$34.82
18051070130000	3910 GILBERT AVE	1,357	1928	3	1	$48,000	$35.37
18062130180000	4008 WOLF RD	1,272	1927	3	1	$45,000	$35.38
18062000040000	3909 HAMPTON AVE	1,416	1928	3	1	$56,000	$39.55
18051170200000	4133 JOHNSON AVE	1,268	1921	3	1	$51,001	$40.22
18051120140000	4040 CLAUSEN AVE	1,464	1927	3	1	$60,000	$40.98
18051170090000	**4106 FRANKLIN AVE**	**1,428**	**1930**	**3**	**1**	**$59,000**	**$41.32**
18051130180000	4050 LINDEN AVE	1,330	1941	3	1	$55,000	$41.35
18051260080000	4231 FRANKLIN AVE	1,343	1936	3	1	$57,001	$42.44
18062110160000	4016 GRAND AVE	1,246	1937	3	1	$53,000	$42.54

Median of all 14 comparables: $35.37 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 14 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.

18051010140000	18051010150000	18051080070000	18062200260000	18051000040000
18062130250000	18051070130000	18062130180000	18062000040000	18051170200000
18051120140000	18051130180000	18051260080000	18062110160000	

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.