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	18063050340000
Property address	1461 WALNUT ST
Township	Lyons (21)
Assessor neighborhood	21012
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$139,000	**$119,454**	**$19,546**

14.1% of the current assessed value.
Estimated tax effect about $4,146 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 34 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 $45.89 per square foot. This home is assessed at $53.40 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,603 square feet gives $119,454. 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	2,603 square feet
Land area	6,790 square feet
Year built	2013
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$139,000
Assessed value per square foot	$53.40

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	272
2	Building area within 15% of this home	99
3	Built within 15 years of this home	34
4	Same building type	34
5	Same construction quality grade	34

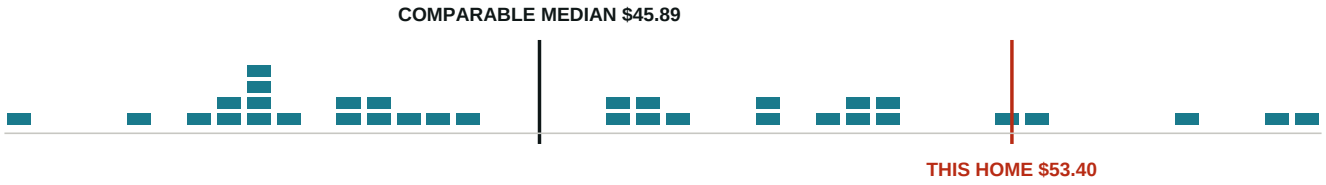
The comparable figure used is the median of all 34 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 34 properties 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	34
Lowest assessed	$37.39 per square foot
25th percentile	$41.67 per square foot
Median	$45.89 per square foot
75th percentile	$50.74 per square foot
Highest assessed	$58.32 per square foot
This home	$53.40 per square foot
Position	assessed above 30 of the 34 comparable properties, the 88th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 34 comparables	$45.89
Building area of this home	2,603 sq ft
Median multiplied by building area	**$119,454**
Current total assessed value	$139,000
Difference, the reduction requested	**$19,546**

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 $19,546 in assessed value is worth roughly $4,146 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 34 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
18064050230000	4324 WOLF RD	2,969	1998	4	3	$111,000	$37.39
18051230090000	4141 HARVEY AVE	2,382	1998	4	2	$93,969	$39.45
18062170100000	4149 CENTRAL AVE	2,564	2015	3	2	$104,331	$40.69
18062150220000	1306 CHESTNUT ST	2,988	1999	4	2	$123,000	$41.16
18062020220000	3928 CENTRAL AVE	2,817	1998	4	2	$116,000	$41.18
18062060010000	3901 LAWN AVE	2,667	1999	4	2	$110,000	$41.24
18064050080000	4329 LAWN AVE	2,254	1998	3	2	$93,699	$41.57
18051250220000	4242 FRANKLIN AVE	2,800	2003	4	3	$116,505	$41.61
18062130080000	4039 LAWN AVE	2,330	1998	4	1	$97,000	$41.63
18063040240000	1527 WALNUT ST	2,537	1998	4	2	$106,000	$41.78
18064000280000	1322 WALNUT ST	2,815	2002	4	2	$121,000	$42.98
18063070220000	1406 WILLOW AVE	2,806	2002	4	3	$120,823	$43.06
18062120280000	4046 LAWN AVE	2,711	2001	5	3	$117,168	$43.22
18051060100000	3945 LINDEN AVE	2,810	2003	4	3	$122,000	$43.42
18062040070000	3921 WOODLAND AVE	2,982	2001	4	4	$130,000	$43.59
18061220280000	4054 HAMPTON AVE	2,981	2002	4	3	$132,000	$44.28
18062000140000	3902 FOREST AVE	2,976	2006	4	4	$133,001	$44.69
18064060190000	4344 PROSPECT AVE	2,612	2000	4	2	$123,000	$47.09
18062160240000	1208 CHESTNUT ST	2,993	2014	4	4	$141,442	$47.26
18051260030000	4209 FRANKLIN AVE	2,642	2006	4	3	$126,000	$47.69
18051270140000	4222 ELLINGTON AVE	2,534	2000	4	3	$121,000	$47.75
18061050120000	3908 ROSE AVE	2,856	2021	5	4	$137,000	$47.97
18061290280000	4232 GARDEN AVE	2,838	2019	5	4	$140,448	$49.49
18061310010000	4129 ROSE AVE	2,637	2014	4	2	$131,001	$49.68
18051070070000	3931 HARVEY AVE	2,254	2008	4	3	$114,000	$50.58
18061300220000	4142 ROSE AVE	2,500	2008	4	2	$127,000	$50.80
18061120270000	3959 WESTERN AVE	2,944	2023	5	4	$150,000	$50.95
18051000260000	3928 JOHNSON AVE	2,949	2011	5	4	$151,000	$51.20
18062130110000	4051 LAWN AVE	2,654	2017	4	3	$137,000	$51.62
18062130060000	4031 LAWN AVE	2,974	2022	4	3	$158,000	$53.13
18063050340000	**1461 WALNUT ST**	**2,603**	**2013**	**4**	**3**	**$139,000**	**$53.40**
18061220120000	4087 ROSE AVE	2,649	2015	4	3	$142,000	$53.61
18051280270000	4240 CLAUSEN AVE	2,739	2017	4	4	$154,000	$56.22
18051290340000	4241 CLAUSEN AVE	2,959	2022	4	4	$171,000	$57.79
18063070140000	1419 SUNSET TER	2,812	2022	4	4	$164,000	$58.32

Median of all 34 comparables: $45.89 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 34 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.

18064050230000	18051230090000	18062170100000	18062150220000	18062020220000
18062060010000	18064050080000	18051250220000	18062130080000	18063040240000
18064000280000	18063070220000	18062120280000	18051060100000	18062040070000
18061220280000	18062000140000	18064060190000	18062160240000	18051260030000
18051270140000	18061050120000	18061290280000	18061310010000	18051070070000
18061300220000	18061120270000	18051000260000	18062130110000	18062130060000
18061220120000	18051280270000	18051290340000	18063070140000	

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.