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	18064010130000
Property address	4320 CENTRAL AVE
Township	Lyons (21)
Assessor neighborhood	21012
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$233,001

11.7% of the current assessed value.

COMPARABLES IMPLY

$205,744

Estimated tax effect about $5,781 a year at a 7% composite rate.

REDUCTION REQUESTED

$27,257

SECTION 1

The argument in one paragraph

The Assessor values 26 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 $34.81 per square foot. This home is assessed at $39.42 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 5,910 square feet gives $205,744. 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	5,910 square feet
Land area	14,355 square feet
Year built	2007
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$233,001
Assessed value per square foot	$39.42

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	38
2	Building area within 15% of this home	33
3	Built within 15 years of this home	27
4	Same building type	27
5	Same construction quality grade	26

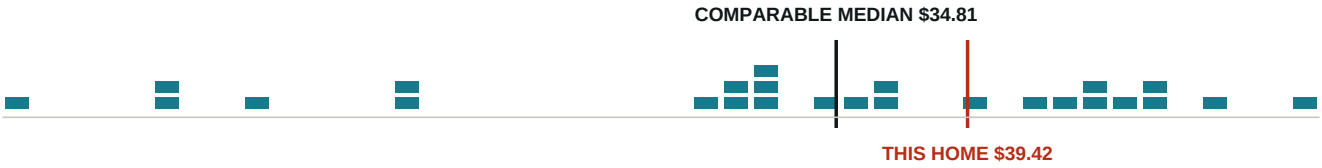
The comparable figure used is the median of all 26 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 26 properties 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	26
Lowest assessed	$5.53 per square foot
25th percentile	$30.27 per square foot
Median	$34.81 per square foot
75th percentile	$43.66 per square foot
Highest assessed	$51.79 per square foot
This home	$39.42 per square foot
Position	assessed above 16 of the 26 comparable properties, the 62nd percentile



$5.53 per sq ft — 26 comparable properties by assessed value per square foot, one mark is one property — $51.79 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 26 comparables	$34.81
Building area of this home	5,910 sq ft
Median multiplied by building area	**$205,744**
Current total assessed value	$233,001
Difference, the reduction requested	**$27,257**

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 $27,257 in assessed value is worth roughly $5,781 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 26 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
18064000270000	1352 WALNUT ST	5,515	2006	4	4	$30,525	$5.53
18062090120000	4067 GROVE AVE	5,316	2015	5	4	$59,188	$11.13
18062070030000	4033 HAMPTON AVE	5,379	2015	5	3	$62,938	$11.70
18064060080000	4345 HAMPTON RD	5,335	1995	6	6	$75,140	$14.08
18064030180000	1010 WALNUT ST	5,166	2015	5	5	$102,137	$19.77
18064060090000	4345 HAMPTON RD	5,335	1995	6	6	$106,928	$20.04
18064030190000	1010 WALNUT ST	5,166	2015	5	5	$155,275	$30.06
18062070020000	4033 HAMPTON AVE	5,379	2015	5	3	$166,313	$30.92
18064000110000	1352 WALNUT ST	5,515	2006	4	4	$175,394	$31.80
18064010090000	4324 CENTRAL AVE	6,591	1999	5	2	$210,000	$31.86
18062090130000	4067 GROVE AVE	5,316	2015	4	3	$171,263	$32.22
18062160340000	4138 CENTRAL AVE	5,782	1993	4	3	$189,000	$32.69
18051110010000	4019 HOWARD AVE	5,248	1997	4	3	$178,000	$33.92
18051190150000	4130 ELLINGTON AVE	5,769	2007	5	3	$206,000	$35.71
18062090230000	4050 CENTRAL AVE	5,361	2001	5	5	$194,500	$36.28
18064060220000	4334 PROSPECT AVE	5,048	2003	5	5	$186,500	$36.95
18064010130000	**4320 CENTRAL AVE**	**5,910**	**2007**	**5**	**3**	**$233,001**	**$39.42**
18062180350000	4135 WOODLAND AVE	5,781	2019	4	4	$229,650	$39.72
18064030030000	4317 WOODLAND AVE	5,670	2006	5	6	$237,000	$41.80
18051100010000	4015 FRANKLIN AVE	5,171	2005	4	5	$219,001	$42.35
18063050400000	1449 WALNUT ST	5,432	2016	7	6	$239,500	$44.09
18062160040000	4131 GROVE AVE	5,422	2017	6	6	$240,000	$44.26
18063050170000	1406 SUNSET TER	5,055	2014	5	4	$229,000	$45.30
18064010260000	1210 WALNUT ST	5,338	2020	6	4	$244,728	$45.85
18062150130000	4138 GROVE AVE	6,049	2017	6	5	$279,000	$46.12
18064010020000	4307 PROSPECT AVE	5,123	2010	5	4	$247,000	$48.21
18062160010000	4123 GROVE AVE	5,040	2011	4	6	$261,000	$51.79

Median of all 26 comparables: $34.81 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 26 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.

18064000270000	18062090120000	18062070030000	18064060080000	18064030180000
18064060090000	18064030190000	18062070020000	18064000110000	18064010090000
18062090130000	18062160340000	18051110010000	18051190150000	18062090230000
18064060220000	18062180350000	18064030030000	18051100010000	18063050400000
18062160040000	18063050170000	18064010260000	18062150130000	18064010020000
18062160010000				

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.