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	18064030100000
Property address	4306 GRAND AVE
Township	Lyons (21)
Assessor neighborhood	21012
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$290,000

39.3% of the current assessed value.

COMPARABLES IMPLY

$175,960

REDUCTION REQUESTED

$114,040

Estimated tax effect about $24,188 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 91 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 $41.90 per square foot. This home is assessed at $69.05 per square foot, which is 65% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,200 square feet gives $175,960. 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	4,200 square feet
Land area	10,150 square feet
Year built	2017
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$290,000
Assessed value per square foot	$69.05

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	131
2	Building area within 15% of this home	128
3	Built within 15 years of this home	93
4	Same building type	93
5	Same construction quality grade	91

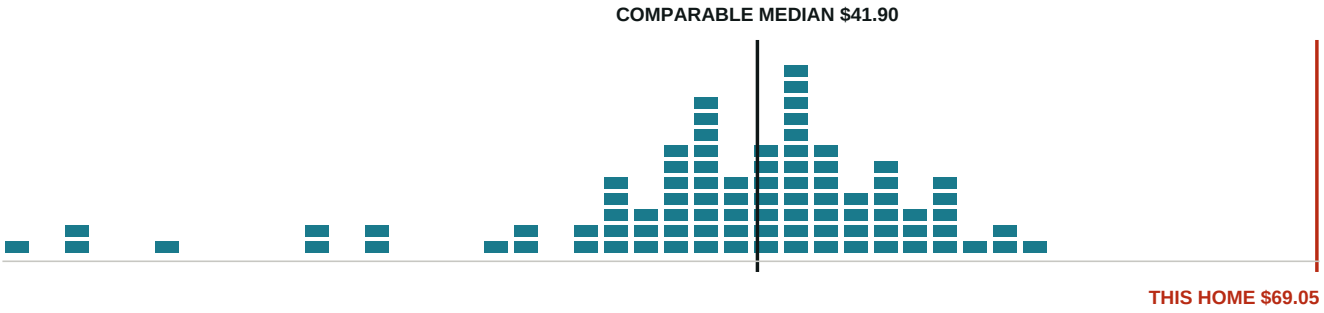
The comparable figure used is the median of all 91 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 91 properties 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	91
Lowest assessed	$5.43 per square foot
25th percentile	$37.59 per square foot
Median	$41.90 per square foot
75th percentile	$45.40 per square foot
Highest assessed	$54.63 per square foot
This home	$69.05 per square foot
Position	assessed above 91 of the 91 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 91 comparables	$41.90
Building area of this home	4,200 sq ft
Median multiplied by building area	**$175,960**
Current total assessed value	$290,000
Difference, the reduction requested	**$114,040**

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 $114,040 in assessed value is worth roughly $24,188 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

91 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 91 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
18064040280000	4355 GRAND AVE	4,165	2017	5	4	$22,609	$5.43
18062190110000	4151 GRAND AVE	4,237	2005	4	5	$35,314	$8.33
18064090360000	4357 PROSPECT AVE	4,152	2013	4	3	$38,666	$9.31
18062120040000	4013 GRAND AVE	4,100	2005	5	6	$84,340	$20.57
18062120030000	4013 GRAND AVE	4,100	2005	5	6	$86,952	$21.21
18064050420000	4300 WOLF RD	4,093	2017	6	5	$96,578	$23.60
18064050430000	4302 WOLF RD	4,093	2017	6	5	$98,064	$23.96
18062020050000	3917 GROVE AVE	4,108	2006	5	4	$126,000	$30.67
18062190120000	4151 GRAND AVE	4,237	2005	4	5	$131,130	$30.95
18062000370000	3916 FOREST AVE	4,410	2004	5	2	$147,000	$33.33
18062010020000	3903 FOREST AVE	4,007	2006	5	4	$135,000	$33.69
18062000130000	3900 FOREST AVE	4,265	2010	4	3	$147,001	$34.47
18062000050000	3913 HAMPTON AVE	3,997	2003	4	3	$138,000	$34.53
18063050380000	4312 HAMPTON AVE	3,962	2002	4	3	$141,500	$35.71
18062000020000	3903 HAMPTON AVE	3,946	2006	6	4	$143,000	$36.24
18061290070000	4213 WESTERN AVE	3,995	2006	4	3	$149,000	$37.30
18062070010000	4029 HAMPTON AVE	4,151	2017	5	4	$156,709	$37.75
18063050330000	1410 SUNSET TER	4,124	2008	4	4	$155,977	$37.82
18051060040000	3917 LINDEN AVE	4,023	2006	4	3	$153,000	$38.03
18062110030000	4019 WOODLAND AVE	4,424	2005	4	3	$168,500	$38.09
18051040010000	3901 ELLINGTON AVE	4,158	2006	4	5	$162,129	$38.99
18061210100000	4077 GARDEN AVE	4,028	2007	5	4	$157,325	$39.06
18062000150000	3904 FOREST AVE	4,214	2011	5	4	$165,001	$39.16
18062040120000	3900 GRAND AVE	4,269	2010	6	5	$169,350	$39.67
18051220120000	4106 HARVEY AVE	4,143	2008	4	3	$165,000	$39.83
18062040090000	3931 WOODLAND AVE	4,033	2005	5	5	$161,000	$39.92
18062120200000	4012 LAWN AVE	4,039	2004	5	3	$162,000	$40.11
18051300020000	4207 LINDEN AVE	4,100	2012	4	4	$165,540	$40.38
18061190120000	4080 WESTERN AVE	4,333	2009	5	5	$175,000	$40.39
18061290240000	4216 GARDEN AVE	4,039	2006	5	5	$164,000	$40.60
18051090050000	4037 JOHNSON AVE	4,018	2010	4	3	$166,000	$41.31
18062090030000	4029 GROVE AVE	4,226	2009	4	3	$177,000	$41.88
18064040270000	4355 GRAND AVE	4,165	2017	5	4	$177,368	$42.59
18051300130000	4216 HARVEY AVE	4,017	2011	4	4	$172,000	$42.82
18063180100000	1431 WILLOW AVE	3,936	2012	5	2	$170,001	$43.19
18061140220000	1418 OAK ST	4,364	2007	6	5	$189,000	$43.31
18063180220000	1421 WILLOW AVE	4,293	2006	5	4	$186,000	$43.33
18062030190000	3936 WOODLAND AVE	4,150	2007	4	4	$180,000	$43.37
18051250090000	4237 JOHNSON AVE	4,281	2010	4	3	$187,000	$43.68
18064040400000	4339 GRAND AVE	4,150	2025	6	5	$181,501	$43.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18062160030000	4127 GROVE AVE	4,292	2014	4	2	$188,000	$43.80
18051040130000	3916 CLAUSEN AVE	4,020	2011	4	4	$176,500	$43.91
18051110020000		3,989	2005	4	4	$177,000	$44.37
18064110140000		4,075	2008	4	3	$181,000	$44.42
18062010200000		4,228	2021	6	5	$189,000	$44.70
18064050100000		4,314	2013	6	2	$193,000	$44.74
18064090350000		4,152	2013	4	3	$186,261	$44.86
18062170200000		4,353	2009	5	4	$196,000	$45.03
18062080420000		4,074	2014	5	5	$186,501	$45.78
18051030150000		4,309	2024	5	7	$204,500	$47.46
18062010270000		4,011	2014	4	3	$190,859	$47.58
18064020200000		4,077	2013	5	3	$194,000	$47.58
18051110110000		4,020	2016	4	4	$193,565	$48.15
18064040390000		4,276	2022	4	3	$210,000	$49.11
18062150050000		4,119	2016	5	4	$204,941	$49.76
18064110030000		4,027	2023	6	5	$206,000	$51.15
18062160170000		3,982	2019	4	3	$204,000	$51.23
18063050420000		4,458	2010	5	4	$229,000	$51.37
18062110060000		4,192	2023	5	4	$223,000	$53.20
18062090520000		4,338	2019	5	5	$237,001	$54.63
18064030100000	**4306 GRAND AVE**	**4,200**	**2017**	**4**	**4**	**$290,000**	**$69.05**

Median of all 91 comparables: $41.90 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 91 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.

18064040280000	18062190110000	18064090360000	18062100040000	18062120040000
18062120030000	18064050420000	18064050430000	18062100030000	18062020050000
18062190120000	18062000370000	18062010020000	18062000130000	18062000050000
18061110350000	18051020280000	18063050380000	18062000020000	18061280020000
18051040120000	18061290070000	18063050310000	18062070010000	18063050330000
18051060040000	18062110030000	18064040100000	18051040010000	18051030100000
18061210100000	18062000150000	18051140040000	18062130140000	18062040120000
18051220120000	18062040090000	18062120200000	18051300020000	18061190120000
18061290240000	18062010050000	18051090050000	18051190240000	18062090030000
18062120150000	18064090390000	18064000170000	18064040270000	18051300130000
18063180100000	18061140220000	18063180220000	18062030190000	18051250090000
18064040400000	18062160030000	18051040130000	18062130020000	18051110040000
18051110020000	18064110140000	18062010200000	18064050100000	18064090350000
18062050140000	18062030150000	18062170200000	18062080420000	18062090010000
18051100020000	18062050080000	18051270130000	18051030150000	18062010270000
18064020200000	18064010280000	18051110110000	18051120130000	18064040390000
18062150050000	18062160310000	18062050190000	18064110030000	18062160170000
18064040300000	18063050420000	18051030050000	18062110060000	18062150150000
18062090520000				

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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