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	18072080070000
Property address	4800 WOODLAND AVE
Township	Lyons (21)
Assessor neighborhood	21071
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$89,000

14.5% of the current assessed value.

COMPARABLES IMPLY

$76,130

Estimated tax effect about $2,730 a year at a 7% composite rate.

REDUCTION REQUESTED

$12,870

SECTION 1

The argument in one paragraph

The Assessor values 171 other properties in assessor neighborhood 21071 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 $36.39 per square foot. This home is assessed at $42.54 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,092 square feet gives $76,130. 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	2,092 square feet
Land area	18,700 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Above Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$89,000
Assessed value per square foot	$42.54

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	294
2	Building area within 15% of this home	205
3	Built within 15 years of this home	186
4	Same building type	171
5	Same construction quality grade	171

The comparable figure used is the median of all 171 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 171 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	171
Lowest assessed	$6.98 per square foot
25th percentile	$34.35 per square foot
Median	$36.39 per square foot
75th percentile	$38.27 per square foot
Highest assessed	$44.62 per square foot
This home	$42.54 per square foot
Position	assessed above 167 of the 171 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 171 comparables	$36.39
Building area of this home	2,092 sq ft
Median multiplied by building area	**$76,130**
Current total assessed value	$89,000
Difference, the reduction requested	**$12,870**

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 $12,870 in assessed value is worth roughly $2,730 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

171 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 171 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
18182090130000	5709 RIDGEWOOD DR	2,096	1964	3	2	$14,622	$6.98
18072220280000	5010 LAWN AVE	2,098	1953	4	1	$15,649	$7.46
18072180480000	5028 FAIR ELMS AVE	2,056	1953	4	2	$42,711	$20.77
18072180470000	5028 FAIR ELMS AVE	2,056	1953	4	2	$42,711	$20.77
18182090140000	5709 RIDGEWOOD DR	2,096	1964	3	2	$63,084	$30.10
18182120020000	5703 WOODLAND DR	2,047	1959	3	1	$64,000	$31.27
18182140010000	1140 BIRCH LN	2,163	1963	4	2	$68,000	$31.44
18074100280000	5204 LAWN AVE	2,101	1973	4	2	$66,466	$31.64
18182150040000	1010 LONGMEADOW LN	2,175	1964	4	2	$70,000	$32.18
18072220160000	5010 LAWN AVE	2,098	1953	4	1	$69,108	$32.94
18182190160000	5706 LAWN DR	2,191	1966	4	2	$73,000	$33.32
18083250160000	5209 HARVEY AVE	2,138	1969	4	1	$73,000	$34.14
18083250040000	5225 HARVEY AVE	2,192	1960	3	2	$76,000	$34.67
18083140300000	5327 FRANKLIN AVE	2,156	1958	4	1	$75,000	$34.79
18182200190000	925 LAWN CIR	2,184	1969	4	2	$76,000	$34.80
18083230280000	5221 CLAUSEN AVE	2,042	1960	4	2	$71,206	$34.87
18083230090000	5229 CLAUSEN AVE HSE	2,143	1962	3	2	$75,000	$35.00
18182050110000	1133 LONGMEADOW LN	2,072	1966	4	2	$73,000	$35.23
18083220070000	203 51ST PL	2,098	1962	4	2	$74,000	$35.27
18182020110000	5524 WOODLAND DR	2,065	1963	4	2	$73,000	$35.35
18083230260000		2,170	1963	4	2	$77,000	$35.48
18083240100000		2,085	1960	4	2	$74,000	$35.49
18083220100000		1,998	1961	3	1	$71,000	$35.54
18083150110000		2,047	1961	4	1	$73,000	$35.66
18081070450000		2,134	1964	3	2	$76,200	$35.71
18072060240000		2,069	1969	4	2	$74,000	$35.77
18083240130000		2,066	1963	4	2	$74,000	$35.82
18083040180000		2,006	1960	3	1	$72,000	$35.89
18083180010000		2,083	1961	4	2	$75,246	$36.12
18083140120000		2,097	1958	3	2	$76,000	$36.24
18182010540000		2,012	1967	4	2	$73,000	$36.28
18072020320000		2,093	1955	4	1	$76,000	$36.31
18083230240000		2,006	1960	4	1	$73,000	$36.39
18081080270000		2,021	1962	4	2	$74,000	$36.62
18083190140000		2,047	1960	3	2	$75,000	$36.64
18081070330000		2,101	1967	4	2	$77,000	$36.65
18083230180000		2,042	1963	4	2	$75,000	$36.73
18182010380000		2,013	1964	4	2	$73,946	$36.73
18182190050000		2,008	1966	4	2	$74,000	$36.85
18083220080000		2,168	1962	4	2	$80,000	$36.90

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18081080150000		2,190	1964	4	2	$81,000	$36.99
18081020250000		2,079	1966	4	2	$76,985	$37.03
18074170030000		2,134	1962	3	2	$79,504	$37.26
18074100210000		2,079	1964	4	2	$77,500	$37.28
18083180290000		2,030	1965	4	2	$76,000	$37.44
18082090040000		2,128	1968	4	3	$80,000	$37.59
18083230290000		2,177	1970	3	2	$82,000	$37.67
18083190070000		2,094	1960	4	2	$79,000	$37.73
18083200050000		2,052	1960	4	1	$78,000	$38.01
18081010280000		2,115	1959	4	2	$80,401	$38.01
18083180190000		2,071	1963	4	2	$80,000	$38.63
18072200320000		2,018	1948	3	1	$78,000	$38.65
18182130040000		2,020	1966	4	2	$79,000	$39.11
18083180250000		2,141	1964	3	3	$85,000	$39.70
18072200210000		2,048	1955	4	2	$82,160	$40.12
18074220240000		2,019	1957	3	2	$81,000	$40.12
18072080070000	**4800 WOODLAND AVE**	**2,092**	**1958**	**4**	**2**	**$89,000**	**$42.54**
18182040050000		2,011	1969	3	2	$85,800	$42.67
18072080060000		2,030	1954	4	2	$88,000	$43.35
18074070190000		2,024	1958	4	2	$90,000	$44.47
18072210130000		2,174	1952	4	2	$97,000	$44.62

Median of all 171 comparables: $36.39 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21071, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 171 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.

18182090130000	18072220280000	18074000460000	18074000450000	18072180330000
18072180340000	18072180480000	18072180470000	18182090140000	18083250100000
18182130010000	18182120020000	18182140010000	18182200290000	18074100280000
18083220090000	18083180580000	18072170340000	18182150040000	18074020120000
18182140080000	18182130070000	18083120180000	18072220160000	18081090100000
18182140110000	18074050020000	18182190160000	18072040010000	18084000160000
18083200500000	18182140120000	18182010590000	18081070100000	18082090050000
18182010360000	18182130020000	18083180600000	18083250160000	18182010390000
18083140010000	18083120150000	18182010340000	18182100070000	18083040110000
18081020150000	18083250040000	18182200380000	18083140300000	18182200190000
18182110140000	18083230280000	18083200490000	18083230090000	18081080350000
18083200400000	18182050110000	18083220070000	18182020110000	18081030340000
18083230260000	18083240100000	18072120610000	18083220100000	18083150110000
18082100030000	18083220010000	18083100150000	18081070450000	18072060240000
18081090110000	18081090030000	18083190130000	18083200450000	18083240130000
18072090290000	18083040180000	18081090090000	18182170190000	18083180010000
18083180510000	18083140120000	18182010540000	18072020320000	18082110110000
18083230240000	18182050170000	18083200220000	18083210140000	18081080270000
18081070720000	18083190140000	18081070330000	18083200300000	18182190140000
18083230180000	18182010380000	18083130610000	18182190050000	18182050050000
18083220080000	18081080150000	18081020250000	18083240040000	18083210040000
18082100020000	18083150120000	18182050070000	18074170030000	18074100210000
18182080210000	18182170100000	18083180290000	18083200210000	18082090040000
18083230290000	18074140260000	18083190070000	18083030090000	18083230140000
18083200050000	18083110260000	18081010280000	18182120070000	18083120160000
18083130590000	18083240080000	18083140320000	18182010310000	18081080190000
18074050180000	18182130030000	18081070280000	18083210020000	18072170350000
18083180190000	18072200320000	18081020050000	18083200060000	18083200040000
18074130310000	18083210060000	18081010370000	18081070270000	18083200250000
18182130040000	18083200440000	18081070210000	18083040190000	18083140310000
18081010350000	18074020200000	18083110110000	18083240140000	18182190120000
18083180250000	18083210240000	18083030100000	18072200210000	18074220240000
18083240160000	18083120230000	18074040370000	18083100530000	18082100060000
18083130490000	18074230210000	18182040050000	18072080060000	18074070190000
18072210130000				

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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