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	18091190040000
Property address	713 S SPRING AVE
Township	Lyons (21)
Assessor neighborhood	21022
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$62,000	**$54,257**	**$7,743**

12.5% of the current assessed value.
Estimated tax effect about $1,642 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 39 other properties in assessor neighborhood 21022 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 $36.73 per square foot. This home is assessed at $41.98 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,477 square feet gives $54,257. 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	1,477 square feet
Land area	6,750 square feet
Year built	1953
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$62,000
Assessed value per square foot	$41.98

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	177
2	Building area within 15% of this home	50
3	Built within 15 years of this home	39
4	Same building type	39
5	Same construction quality grade	39

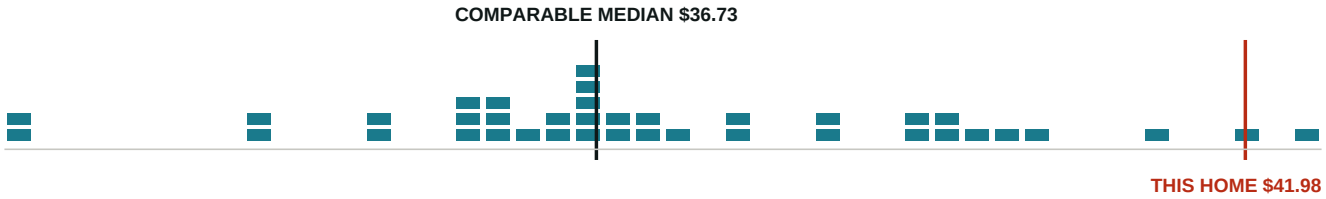
The comparable figure used is the median of all 39 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 39 properties 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	39
Lowest assessed	$31.95 per square foot
25th percentile	$35.92 per square foot
Median	$36.73 per square foot
75th percentile	$38.96 per square foot
Highest assessed	$42.59 per square foot
This home	$41.98 per square foot
Position	assessed above 37 of the 39 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 39 comparables	$36.73
Building area of this home	1,477 sq ft
Median multiplied by building area	**$54,257**
Current total assessed value	$62,000
Difference, the reduction requested	**$7,743**

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 $7,743 in assessed value is worth roughly $1,642 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 39 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
18093100500000	1036 S SPRING AVE	1,690	1947	3	2	$54,000	$31.95
18093070090000	935 S MADISON AVE	1,622	1948	3	2	$52,000	$32.06
18091210320000	724 S ASHLAND AVE	1,602	1953	3	1	$54,573	$34.07
18091000040000	515 S BRAINARD AVE	1,673	1941	4	2	$57,000	$34.07
18091220140000	704 S MADISON AVE	1,634	1950	3	1	$57,000	$34.88
18091060240000	544 S MADISON AVE	1,682	1941	4	2	$59,000	$35.08
18091300140000	804 S MADISON AVE	1,540	1951	3	1	$55,000	$35.71
18091210200000	728 S ASHLAND AVE	1,452	1948	3	1	$52,000	$35.81
18091220180000	720 S MADISON AVE	1,456	1950	3	1	$52,144	$35.81
18091060090000	531 S ASHLAND AVE	1,673	1953	4	2	$60,000	$35.86
18091120140000	606 S CATHERINE AVE	1,696	1951	3	2	$61,000	$35.97
18091270090000	835 S SPRING AVE	1,693	1947	3	1	$61,000	$36.03
18091090050000	617 S STONE AVE	1,428	1953	3	1	$51,769	$36.25
18091200030000	709 S KENSINGTON AVE	1,486	1941	3	1	$54,000	$36.34
18091130100000	637 S CATHERINE AVE	1,556	1950	3	2	$56,652	$36.41
18091140170000	618 S MADISON AVE	1,477	1938	3	1	$54,000	$36.56
18091210210000	732 S ASHLAND AVE	1,585	1941	4	2	$58,000	$36.59
18091060150000	510 S MADISON AVE	1,500	1941	4	1	$55,000	$36.67
18093030090000	935 S SPRING AVE	1,635	1952	4	1	$60,000	$36.70
18093140220000	1040 S MADISON AVE	1,470	1941	3	1	$54,000	$36.73
18091230020000	707 S MADISON AVE	1,440	1951	3	2	$53,000	$36.81
18091000030000	509 S BRAINARD AVE	1,518	1941	4	1	$56,000	$36.89
18091230070000	725 S MADISON AVE	1,452	1949	3	2	$53,795	$37.05
18091210250000	706 S ASHLAND AVE	1,483	1938	3	2	$55,000	$37.09
18093140030000	1005 S ASHLAND AVE	1,469	1953	3	1	$55,000	$37.44
18091210070000	725 S CATHERINE AVE	1,451	1940	4	2	$55,000	$37.90
18091160220000	736 S STONE AVE	1,687	1950	3	2	$64,000	$37.94
18091300070000	827 S ASHLAND AVE	1,583	1949	3	2	$61,000	$38.53
18091290050000	817 S CATHERINE AVE	1,397	1940	3	1	$54,000	$38.65
18091130190000	624 S ASHLAND AVE	1,452	1948	3	2	$57,000	$39.26
18091290230000	840 S ASHLAND AVE	1,452	1951	3	1	$57,000	$39.26
18082020080000	533 SUNSET AVE	1,614	1947	3	2	$64,000	$39.65
18091160060000	721 S BRAINARD AVE	1,664	1950	4	1	$66,000	$39.66
18091270330000	840 S KENSINGTON AVE	1,659	1951	4	2	$66,000	$39.78
18091050100000	537 S CATHERINE AVE	1,300	1941	3	1	$52,000	$40.00
18091220050000	719 S ASHLAND AVE	1,293	1942	3	1	$52,000	$40.22
18091170100000	737 S STONE AVE	1,588	1947	3	1	$65,400	$41.18
18091190040000	**713 S SPRING AVE**	**1,477**	**1953**	**4**	**1**	**$62,000**	**$41.98**
18091190030000	709 S SPRING AVE	1,403	1950	3	2	$59,000	$42.05
18082020070000	529 SUNSET AVE	1,620	1946	3	2	$69,000	$42.59

Median of all 39 comparables: $36.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 39 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.

18093100500000	18093070090000	18091210320000	18091000040000	18091220140000
18091060240000	18091300140000	18091210200000	18091220180000	18091060090000
18091120140000	18091270090000	18091090050000	18091200030000	18091130100000
18091140170000	18091210210000	18091060150000	18093030090000	18093140220000
18091230020000	18091000030000	18091230070000	18091210250000	18093140030000
18091210070000	18091160220000	18091300070000	18091290050000	18091130190000
18091290230000	18082020080000	18091160060000	18091270330000	18091050100000
18091220050000	18091170100000	18091190030000	18082020070000	

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.