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	18321050050000
Property address	7955 HOWARD AVE
Township	Lyons (21)
Assessor neighborhood	21084
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$45,000	**$38,987**	**$6,013**

13.4% of the current assessed value.
Estimated tax effect about $1,275 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 340 other properties in assessor neighborhood 21084 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 $30.11 per square foot. This home is assessed at $34.75 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,295 square feet gives $38,987. 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	1,295 square feet
Land area	20,000 square feet
Year built	1959
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$45,000
Assessed value per square foot	$34.75

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	641
2	Building area within 15% of this home	359
3	Built within 15 years of this home	349
4	Same building type	340
5	Same construction quality grade	340

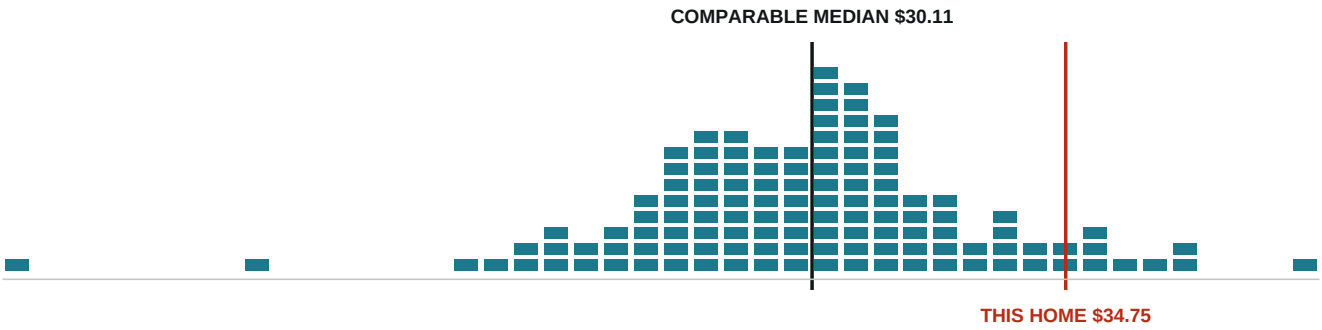
The comparable figure used is the median of all 340 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 340 properties 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	340
Lowest assessed	$15.29 per square foot
25th percentile	$28.24 per square foot
Median	$30.11 per square foot
75th percentile	$31.62 per square foot
Highest assessed	$39.40 per square foot
This home	$34.75 per square foot
Position	assessed above 324 of the 340 comparable properties, the 95th percentile



$15.29 per sq ft — 340 comparable properties by assessed value per square foot, one mark is 3 properties — $39.40 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 340 comparables	$30.11
Building area of this home	1,295 sq ft
Median multiplied by building area	**$38,987**
Current total assessed value	$45,000
Difference, the reduction requested	**$6,013**

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 $6,013 in assessed value is worth roughly $1,275 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

340 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 340 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
18174040120000	6135 S GILBERT AVE	1,268	1949	3	1	$33,000	$26.03
18174120100000	6220 S BRAINARD AVE	1,276	1953	3	2	$34,000	$26.65
18172150150000	1102 W PLAINFIELD RD	1,325	1948	3	1	$36,000	$27.17
18174040020000	6023 S GILBERT AVE	1,310	1949	3	1	$36,000	$27.48
18321060040000	11125 80TH PL	1,307	1954	3	1	$36,000	$27.54
18321040120000		1,294	1955	3	1	$36,000	$27.82
18321040180000		1,320	1954	3	1	$37,000	$28.03
18171000050000		1,277	1951	3	1	$36,000	$28.19
18321000050000		1,275	1955	3	1	$36,000	$28.24
18321000090000		1,307	1954	3	1	$37,000	$28.31
18171050050000		1,305	1950	3	1	$37,000	$28.35
18171000130000		1,265	1950	3	1	$36,179	$28.60
18174110050000		1,288	1953	3	1	$37,000	$28.73
18321000040000		1,320	1955	3	1	$38,000	$28.79
18321070010000		1,320	1954	3	1	$38,000	$28.79
18321040060000		1,320	1955	3	1	$38,000	$28.79
18172020070000		1,279	1950	3	1	$37,000	$28.93
18172120110000		1,275	1947	3	1	$37,000	$29.02
18321040170000		1,307	1954	3	1	$38,000	$29.07
18321000080000		1,302	1958	3	1	$38,000	$29.19
18171030110000		1,265	1950	3	1	$37,000	$29.25
18171000180000		1,265	1950	3	1	$37,000	$29.25
18321040090000		1,294	1956	3	1	$38,000	$29.37
18172120160000		1,321	1947	3	2	$39,000	$29.52
18321060070000		1,320	1954	3	1	$39,000	$29.55
18321060080000		1,317	1954	3	1	$39,000	$29.61
18174040160000		1,276	1949	3	1	$38,000	$29.78
18171060080000		1,309	1949	3	1	$39,000	$29.79
18321000030000		1,320	1955	4	2	$39,478	$29.91
18171100120000		1,300	1950	3	1	$39,000	$30.00
18171120080000		1,307	1949	3	1	$39,250	$30.03
18171080140000		1,265	1950	3	1	$38,000	$30.04
18171050100000		1,296	1948	2	1	$39,000	$30.09
18172070110000		1,296	1952	3	2	$39,000	$30.09
18321050060000		1,294	1955	3	1	$39,000	$30.14
18321040030000		1,294	1955	3	1	$39,000	$30.14
18321060030000		1,320	1954	3	1	$39,800	$30.15
18172080160000		1,293	1954	3	2	$39,000	$30.16
18302070150000		1,284	1956	3	1	$39,001	$30.37
18302050170000		1,316	1957	3	1	$40,000	$30.40

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18321000060000		1,310	1955	3	1	$40,000	$30.53
18083070090000		1,310	1947	2	1	$40,001	$30.54
18302060110000		1,309	1955	3	1	$40,000	$30.56
18302080120000		1,276	1955	3	1	$39,000	$30.56
18171000170000		1,305	1950	3	1	$40,000	$30.65
18083070100000		1,303	1949	3	1	$40,000	$30.70
18171120230000		1,267	1947	3	1	$39,000	$30.78
18172080120000		1,294	1949	3	1	$40,000	$30.91
18321050090000		1,320	1955	2	1	$41,000	$31.06
18302040060000		1,283	1953	3	1	$40,000	$31.18
18302010250000		1,278	1948	3	1	$40,000	$31.30
18302070040000		1,276	1957	3	1	$40,761	$31.94
18083050140000		1,290	1950	3	1	$42,000	$32.56
18302040180000		1,287	1953	3	1	$42,000	$32.63
18084040090000		1,313	1964	3	1	$43,000	$32.75
18084040060000		1,304	1950	3	1	$43,001	$32.98
18184000220000		1,291	1962	3	1	$43,000	$33.31
18302080250000		1,303	1956	3	1	$44,000	$33.77
18302000230000		1,283	1954	3	2	$44,400	$34.61
18321050050000	**7955 HOWARD AVE**	**1,295**	**1959**	**3**	**1**	**$45,000**	**$34.75**
18174060060000		1,311	1950	3	2	$46,000	$35.09

Median of all 340 comparables: $30.11 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21084, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 340 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.

18171010340000	18171010430000	18172130130000	18174090090000	18172110110000
18172120180000	18163000110000	18172130110000	18163060010000	18163070120000
18172130050000	18171000080000	18174020070000	18302070140000	18171050230000
18174080070000	18201040020000	18321040110000	18174000160000	18171110060000
18174050160000	18172130290000	18174040120000	18174030180000	18163060100000
18302040070000	18172130020000	18171070020000	18174120100000	18172130040000
18174030230000	18172030090000	18202070110000	18172130100000	18163060060000
18302060050000	18174120180000	18201010170000	18172150150000	18202060030000
18163070090000	18174060040000	18174030200000	18201010240000	18202070150000
18202070140000	18083060070000	18174010050000	18291000480000	18172140180000
18171100160000	18174040020000	18172010040000	18321060040000	18172110090000
18302010580000	18202060090000	18173050060000	18302050060000	18174090140000
18174130090000	18171010260000	18201010100000	18173040010000	18174040240000
18172120030000	18321040120000	18302080240000	18174000200000	18174060080000
18174070170000	18174000050000	18174000020000	18321040180000	18174120030000
18163070130000	18174090070000	18171000200000	18302050020000	18174110030000
18302040100000	18172000080000	18171000050000	18302070110000	18321000050000
18201040080000	18321000090000	18302030060000	18171090060000	18171050050000
18172020090000	18084030070000	18163050070000	18174050030000	18173000110000
18172140170000	18174080100000	18174090030000	18171070130000	18201010090000
18163050040000	18171000130000	18174040060000	18302010230000	18321050100000
18202060100000	18174070140000	18202070210000	18174110050000	18174070130000
18174050040000	18321000040000	18321070010000	18321040060000	18321060090000
18172020150000	18172020070000	18302070080000	18302030230000	18172120110000
18291000100000	18172160090000	18202070040000	18321040170000	18174120020000
18174080150000	18171130010000	18321000080000	18174010110000	18171030110000
18171000180000	18084070010000	18174040110000	18174010170000	18174030360000
18302070050000	18321060010000	18171030090000	18321040090000	18173030080000
18171030130000	18172120160000	18321060070000	18321060080000	18171140080000
18201040050000	18084040070000	18174040160000	18171060080000	18172130210000
18173050140000	18163050250000	18321000030000	18083060080000	18201020130000
18171100120000	18172140060000	18171120080000	18171080140000	18171000190000
18171140030000	18171140090000	18171080060000	18171010210000	18171150050000
18174120070000	18171050100000	18172070110000	18174130060000	18174130070000
18201020070000	18201020150000	18201040070000	18201020170000	18201050050000
18202060120000	18174010030000	18171110050000	18321050060000	18321040030000
18321060030000	18172080160000	18302040190000	18302060090000	18291000490000
18171000060000	18083050050000	18202070100000	18173030010000	18174000190000
18321060100000	18302070150000	18202000270000	18302050170000	18172040080000
18171060140000	18084050080000	18174050060000	18321000060000	18083070090000
18302060110000	18302080120000	18173040120000	18083060060000	18171000170000
18202070170000	18172020120000	18083070100000	18171030040000	18174080210000
18202060080000	18171090080000	18171120230000	18174010210000	18171150040000
18171000040000	18171090040000	18171120040000	18171150140000	18171000030000
18173030100000	18172160010000	18172010090000	18084030080000	18174030240000

18172080120000	18171030020000	18174090110000	18174130010000	18302030180000
18321070020000	18321050090000	18163050140000	18163050190000	18163050180000
18174030270000	18171120160000	18084050030000	18084070070000	18302040060000
18302080200000	18163000060000	18163000080000	18302070170000	18202070160000
18302010250000	18083050070000	18201010120000	18171030050000	18202000530000
18163070020000	18163080010000	18171100130000	18171080050000	18171110040000
18171140010000	18171000220000	18171130070000	18171010180000	18171030070000
18171010190000	18171000070000	18084030050000	18084050010000	18172110020000
18172010100000	18172010110000	18201050020000	18172140080000	18173010230000
18163050120000	18163000030000	18302070040000	18321050040000	18171070010000
18083040010000	18163000040000	18083050130000	18174120130000	18171050180000
18202000280000	18083070150000	18171050160000	18083050100000	18171100070000
18201040010000	18172130060000	18083050140000	18173030160000	18302040180000
18172010130000	18173040070000	18084040090000	18302080060000	18201010220000
18172010140000	18302030110000	18084040060000	18084040040000	18084040010000
18083060100000	18184000220000	18173030150000	18171060010000	18171110130000
18171030030000	18201010210000	18201010230000	18163050170000	18302080250000
18163000120000	18201010150000	18302060010000	18302040080000	18171080110000
18163050230000	18201020200000	18202070070000	18174070030000	18171090030000
18084070050000	18171050240000	18302000230000	18084040100000	18084040020000
18201010070000	18174060060000	18202060060000	18302000200000	18302080270000
18302080220000	18302010400000	18083070080000	18172120280000	18171150100000
18083060050000	18084040170000	18163080020000	18083070040000	18172120010000

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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