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	10142000950000
Property address	9515 CENTRAL PARK AVE
Township	Niles (24)
Assessor neighborhood	24060
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$104,000

17.8% of the current assessed value.

COMPARABLES IMPLY

$85,482

Estimated tax effect about $3,928 a year at a 7% composite rate.

REDUCTION REQUESTED

$18,518

SECTION 1

The argument in one paragraph

The Assessor values 178 other properties in assessor neighborhood 24060 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 $27.96 per square foot. This home is assessed at $34.02 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,057 square feet gives $85,482. 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	3,057 square feet
Land area	8,646 square feet
Year built	1945
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	2

Total assessed value	$104,000
Assessed value per square foot	$34.02

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	324
2	Building area within 15% of this home	181
3	Built within 15 years of this home	179
4	Same building type	179
5	Same construction quality grade	178

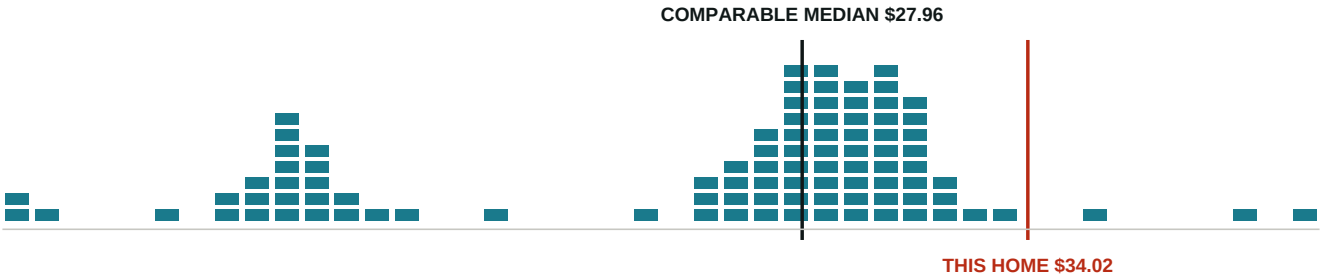
The comparable figure used is the median of all 178 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 178 properties 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	178
Lowest assessed	$6.50 per square foot
25th percentile	$16.92 per square foot
Median	$27.96 per square foot
75th percentile	$29.84 per square foot
Highest assessed	$41.85 per square foot
This home	$34.02 per square foot
Position	assessed above 175 of the 178 comparable properties, the 98th percentile



$6.50 per sq ft — 178 comparable properties by assessed value per square foot, one mark is 2 properties — $41.85 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 178 comparables	$27.96
Building area of this home	3,057 sq ft
Median multiplied by building area	**$85,482**
Current total assessed value	$104,000
Difference, the reduction requested	**$18,518**

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 $18,518 in assessed value is worth roughly $3,928 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

178 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 178 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
10141020400000	9502 AVERS AVE	3,144	1940	5	3	$21,837	$6.95
10141020380000	9502 AVERS AVE	3,144	1940	5	3	$22,792	$7.25
10141020230000	3850 FOSTER ST	2,967	1941	5	3	$33,174	$11.18
10141020250000	3850 FOSTER ST	2,967	1941	5	3	$36,361	$12.26
10141020240000	3850 FOSTER ST	2,967	1941	5	3	$37,327	$12.58
10141000350000	9526 HARDING AVE	3,056	1952	5	2	$40,388	$13.22
10141110070000	9441 AVERS AVE	3,052	1943	4	2	$42,350	$13.88
10141110080000	9441 AVERS AVE	3,052	1943	4	2	$42,350	$13.88
10141110050000	9445 AVERS AVE	3,107	1941	5	2	$43,627	$14.04
10141210140000	9217 HAMLIN AVE	3,050	1956	5	3	$43,627	$14.30
10141210150000	9217 HAMLIN AVE	3,050	1956	5	3	$43,627	$14.30
10141110180000	9446 HAMLIN AVE	2,965	1942	5	3	$42,647	$14.38
10141110170000	9446 HAMLIN AVE	2,965	1942	5	3	$42,647	$14.38
10141020190000	9517 SPRINGFIELD AVE	3,044	1941	5	2	$44,127	$14.50
10141020360000	9512 AVERS AVE	2,970	1942	5	2	$43,627	$14.69
10141020370000	9512 AVERS AVE	2,970	1942	5	2	$43,627	$14.69
10141030270000	9540 HAMLIN AVE	2,996	1941	4	2	$44,576	$14.88
10141080290000	9442 HARDING AVE	3,028	1947	4	2	$45,127	$14.90
10141080280000	9442 HARDING AVE	3,028	1947	4	2	$45,127	$14.90
10141000340000	9526 HARDING AVE	3,056	1952	5	2	$45,612	$14.93
10141030260000	9540 HAMLIN AVE	2,996	1941	4	2	$46,777	$15.61
10141020390000	9502 AVERS AVE	3,144	1940	5	3	$51,871	$16.50
10141050110000	9535 RIDGEWAY AVE	2,976	1939	5	2	$74,575	$25.06
10141270020000	9353 HAMLIN AVE	3,161	1950	5	3	$82,502	$26.10
10141120340000		3,050	1940	5	2	$81,589	$26.75
10142070220000		3,013	1945	5	3	$81,267	$26.97
10141050300000		3,087	1940	4	2	$83,441	$27.03
10141060140000		2,960	1951	5	2	$81,463	$27.52
10142120110000		3,068	1940	5	2	$84,671	$27.60
10142000100000		3,020	1940	4	2	$84,000	$27.81
10141030430000		3,153	1940	6	2	$88,000	$27.91
10141010530000		3,148	1949	4	2	$88,000	$27.95
10142000580000		3,131	1940	4	3	$87,548	$27.96
10141280240000		3,034	1952	5	3	$84,842	$27.96
10141030460000		3,098	1949	5	2	$86,930	$28.06
10142000520000		3,113	1941	4	2	$88,000	$28.27
10141140320000		3,101	1942	4	3	$87,838	$28.33
10141220580000		3,113	1945	4	2	$89,000	$28.59
10142000790000		2,960	1942	5	2	$85,000	$28.72
10141020410000		3,098	1942	4	2	$91,000	$29.37

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10141260260000		2,975	1953	4	3	$87,563	$29.43
10141140370000		2,969	1942	5	3	$87,882	$29.60
10141280110000		3,133	1948	4	2	$92,845	$29.63
10141130330000		2,970	1940	5	3	$89,000	$29.97
10141260220000		2,994	1952	6	2	$90,001	$30.06
10141150390000		3,086	1942	5	2	$93,000	$30.14
10141140230000		2,969	1940	4	2	$90,000	$30.31
10141140310000		3,154	1941	5	3	$96,000	$30.44
10141100420000		2,986	1948	4	2	$91,000	$30.48
10141130230000		2,971	1941	5	2	$91,000	$30.63
10141250200000		3,101	1952	4	2	$95,001	$30.64
10141270230000		2,969	1953	6	3	$91,000	$30.65
10141070200000		3,063	1941	6	2	$94,000	$30.69
10141060060000		3,121	1945	4	3	$97,000	$31.08
10141070220000		3,053	1941	4	2	$95,000	$31.12
10141020420000		3,110	1941	4	3	$97,000	$31.19
10142001220000		3,169	1941	5	3	$99,000	$31.24
10141090430000		3,145	1952	5	3	$100,001	$31.80
10141140290000		3,066	1940	4	2	$103,000	$33.59
10142000950000	**9515 CENTRAL PARK AVE**	**3,057**	**1945**	**4**	**3**	**$104,000**	**$34.02**
10141120450000		3,160	1944	5	4	$126,001	$39.87

Median of all 178 comparables: $27.96 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 178 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.

10141010220000	10141010360000	10141020400000	10141020380000	10141010240000
10141010380000	10141020230000	10141020250000	10141170200000	10141020240000
10141220290000	10141000350000	10141160310000	10141220300000	10141090050000
10141090060000	10141110070000	10141110080000	10141020530000	10141020100000
10141090260000	10141090270000	10141110050000	10141090080000	10141090070000
10141210140000	10141210150000	10141110180000	10141110170000	10141020190000
10141020360000	10141020370000	10141000370000	10141000360000	10141030270000
10141080290000	10141080280000	10141000340000	10141090110000	10141090120000
10141030260000	10141000400000	10141170210000	10141020390000	10141020200000
10141000410000	10141010370000	10141010230000	10141050100000	10141050110000
10141130310000	10141270050000	10141070110000	10141260290000	10141110370000
10141100400000	10141270020000	10141270260000	10142280020000	10141030420000
10141050280000	10141070120000	10141050330000	10141120340000	10141180450000
10142070220000	10141070140000	10141050300000	10141130320000	10141100350000
10141210420000	10141290380000	10141050350000	10142000860000	10141070080000
10141090470000	10141180440000	10141060140000	10141250220000	10141040350000
10142120110000	10142000590000	10141040460000	10142000280000	10142000100000
10141030430000	10141280160000	10141010530000	10142000580000	10141280240000
10141030460000	10142000530000	10142060530000	10142000520000	10141020490000
10141140320000	10141210430000	10141040360000	10141070020000	10141220570000
10141130360000	10141220580000	10141020510000	10142060500000	10142000790000
10141040510000	10141130270000	10141060090000	10142000020000	10142000480000
10141180390000	10141140380000	10142000460000	10141080590000	10142000560000
10141020560000	10141040260000	10141090490000	10141120420000	10141040180000
10141090460000	10141020410000	10142000270000	10141260260000	10141040520000
10142000610000	10141140370000	10141050210000	10141280110000	10141040250000
10141110300000	10141030480000	10142000840000	10141280010000	10142000550000
10141130240000	10141040440000	10141130330000	10142280290000	10141260220000
10141010540000	10141150310000	10141150390000	10141250230000	10141150240000
10141220420000	10141140230000	10141140310000	10141100420000	10142200220000
10141130230000	10141250200000	10142120130000	10141270230000	10141070200000
10141220490000	10141140260000	10141130260000	10141270270000	10141060060000
10141070220000	10141070130000	10141020420000	10141270060000	10142001220000
10142060540000	10141110320000	10141050190000	10141120370000	10141090430000
10141140280000	10141130350000	10141120480000	10141140290000	10142000090000
10141070040000	10141120450000	10141130340000		

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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