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	10303020260000
Property address	7012 BIRCHWOOD AVE
Township	Niles (24)
Assessor neighborhood	24081
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$40,000	**$34,418**	**$5,582**

14.0% of the current assessed value.
Estimated tax effect about $1,184 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 3048 other properties in assessor neighborhood 24081 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 $27.98 per square foot. This home is assessed at $32.52 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,230 square feet gives $34,418. 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	1,230 square feet
Land area	7,650 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$40,000
Assessed value per square foot	$32.52

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	5,011
2	Building area within 15% of this home	3,368
3	Built within 15 years of this home	3,270
4	Same building type	3,050
5	Same construction quality grade	3,048

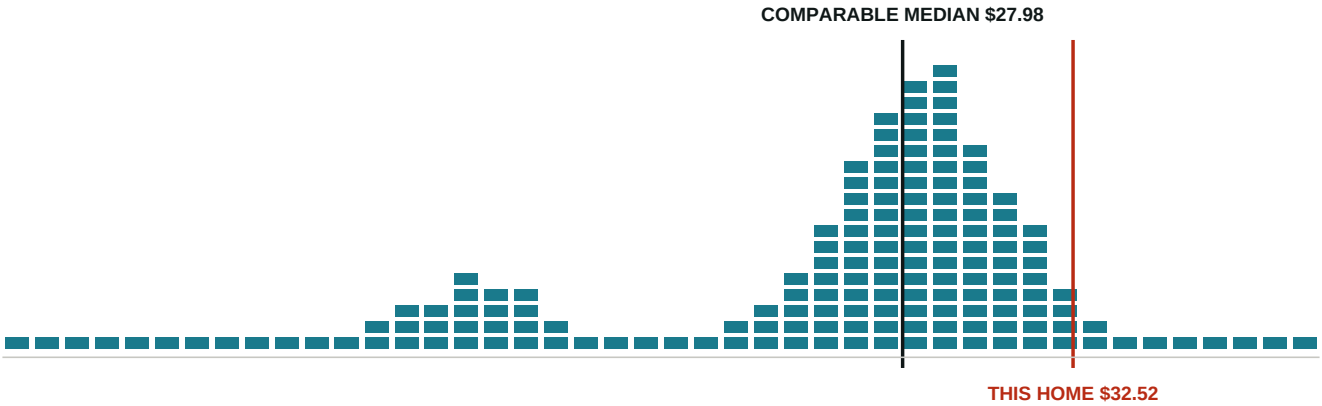
The comparable figure used is the median of all 3048 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 3048 properties 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	3,048
Lowest assessed	$4.01 per square foot
25th percentile	$25.69 per square foot
Median	$27.98 per square foot
75th percentile	$29.63 per square foot
Highest assessed	$39.08 per square foot
This home	$32.52 per square foot
Position	assessed above 2945 of the 3048 comparable properties, the 97th percentile



$4.01 per sq ft — 3048 comparable properties by assessed value per square foot, one mark is 22 properties — $39.08 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 3048 comparables	$27.98
Building area of this home	1,230 sq ft
Median multiplied by building area	**$34,418**
Current total assessed value	$40,000
Difference, the reduction requested	**$5,582**

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 $5,582 in assessed value is worth roughly $1,184 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

3048 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 3048 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
10223050490000	8329 KENNETH AVE	1,226	1953	3	1	$6,724	$5.48
10231100390000		1,234	1951	3	1	$17,351	$14.06
10222040330000		1,231	1955	3	1	$18,486	$15.02
10222040340000		1,231	1955	3	1	$18,486	$15.02
10233010030000		1,229	1956	3	1	$19,145	$15.58
10233010040000		1,229	1956	3	1	$19,145	$15.58
10231340280000		1,233	1953	3	1	$19,440	$15.77
10231340270000		1,233	1953	3	1	$19,440	$15.77
10231220060000		1,228	1953	3	1	$20,000	$16.29
10231220050000		1,228	1953	3	1	$20,000	$16.29
10231100400000		1,234	1951	3	1	$20,410	$16.54
10222080130000		1,234	1957	3	2	$21,856	$17.71
10222080140000		1,234	1957	3	2	$21,856	$17.71
10193240020000		1,232	1959	3	1	$31,727	$25.75
10301010060000		1,233	1956	3	1	$32,215	$26.13
10193240150000		1,232	1959	3	1	$32,283	$26.20
10193240050000		1,232	1959	3	1	$32,350	$26.26
10193240070000		1,232	1958	3	1	$32,568	$26.44
10232010440000		1,226	1955	3	1	$32,840	$26.79
10231240340000		1,228	1953	3	1	$33,000	$26.87
10301010050000		1,228	1955	3	1	$33,000	$26.87
10233040240000		1,228	1954	3	1	$33,000	$26.87
10231240360000		1,228	1953	3	1	$33,000	$26.87
10272320600000		1,227	1950	3	1	$33,000	$26.89
10272110620000		1,232	1961	3	1	$33,239	$26.98
10232230470000		1,227	1957	3	1	$33,369	$27.20
10232210450000		1,229	1955	3	1	$33,558	$27.31
10233280370000		1,227	1956	3	1	$33,627	$27.41
10193240010000		1,232	1961	3	1	$34,000	$27.60
10193240270000		1,232	1957	3	1	$34,000	$27.60
10193160030000		1,229	1954	3	1	$34,000	$27.66
10303050220000		1,230	1957	3	1	$34,268	$27.86
10301010070000		1,233	1955	3	2	$35,000	$28.39
10233290420000		1,228	1956	3	1	$35,000	$28.50
10233040260000		1,228	1954	3	1	$35,000	$28.50
10231240350000		1,228	1953	3	1	$35,000	$28.50
10233040280000		1,228	1954	3	1	$35,000	$28.50
10233130530000		1,227	1954	3	1	$35,000	$28.52
10233130520000		1,227	1956	3	2	$35,255	$28.73
10193210060000		1,233	1955	3	1	$36,000	$29.20

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10274120380000		1,231	1957	3	1	$36,000	$29.24
10193160190000		1,230	1954	3	1	$36,000	$29.27
10273090470000		1,229	1955	3	1	$36,000	$29.29
10193160270000		1,229	1956	3	1	$36,000	$29.29
10233290430000		1,228	1956	3	1	$36,000	$29.32
10233290400000		1,228	1956	3	1	$36,000	$29.32
10284180090000		1,228	1952	3	1	$36,000	$29.32
10233180360000		1,228	1955	3	1	$36,000	$29.32
10233290410000		1,228	1956	3	1	$36,000	$29.32
10231240390000		1,228	1955	3	2	$36,017	$29.33
10272030390000		1,227	1953	3	1	$36,000	$29.34
10272260250000		1,231	1960	3	1	$36,932	$30.00
10191230050000		1,232	1958	3	1	$37,000	$30.03
10284090380000		1,232	1953	3	1	$37,000	$30.03
10282110240000		1,231	1953	3	1	$37,000	$30.06
10303020250000		1,230	1955	3	1	$37,000	$30.08
10191210110000		1,229	1958	3	1	$37,227	$30.29
10222040520000		1,231	1955	3	2	$40,000	$32.49
10303020260000	**7012 BIRCHWOOD AVE**	**1,230**	**1955**	**3**	**2**	**$40,000**	**$32.52**
10191210120000		1,229	1958	3	1	$40,000	$32.55
10191210130000		1,229	1957	3	1	$40,000	$32.55

Median of all 3048 comparables: $27.98 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24081, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 3048 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.

10272220350000	10231100540000	10233150540000	10274070480000	10232090500000
10231060130000	10231020440000	10223050490000	10233020280000	10233020270000
10274070540000	10224040380000	10231190420000	10284050450000	10232150590000
10271180130000	10232110600000	10261170630000	10232130390000	10271070280000
10233060480000	10284010440000	10233030100000	10231270520000	10274000470000
10222160290000	10224050360000	10224230480000	10284120450000	10271190410000
10233030140000	10233160410000	10224220340000	10222120520000	10231320160000
10232070430000	10274000460000	10224240150000	10233030120000	10231050450000
10224110540000	10261050100000	10233130600000	10274130550000	10233280310000
10231360300000	10263030040000	10233090510000	10274030480000	10223150770000
10233050100000	10233030180000	10261130560000	10284020110000	10274040100000
10232070270000	10284150390000	10272030410000	10263010170000	10233270420000
10271190050000	10233110180000	10231340300000	10272250090000	10231250180000
10232120010000	10284150470000	10222120230000	10233090230000	10233000180000
10222160310000	10284020340000	10271120150000	10284100300000	10273050080000
10222160380000	10301140290000	10282300630000	10272080440000	10222010330000
10223040380000	10231300060000	10222080270000	10272150220000	10282100100000
10231280390000	10231140020000	10231020020000	10271190240000	10284030360000
10234010460000	10273080490000	10232190180000	10272000150000	10231280400000
10284190070000	10272300210000	10233170010000	10231140010000	10232160200000
10284130090000	10233090420000	10284130070000	10231330390000	10231050330000
10224010100000	10231360180000	10261120100000	10231100390000	10282220070000
10222070510000	10261010230000	10261010240000	10272270370000	10272270380000
10272230130000	10271200020000	10222150340000	10231030020000	10284000180000
10284000170000	10282220080000	10231320310000	10272140040000	10272140050000
10232190190000	10271200010000	10274080180000	10274080190000	10231160310000
10231160300000	10231160420000	10282250060000	10282250050000	10231280410000
10231270080000	10231270070000	10233040070000	10233040080000	10233000250000
10233000240000	10232130200000	10232130190000	10223050270000	10223050260000
10233280100000	10232160190000	10284130100000	10231080450000	10223050060000
10223050070000	10274060470000	10233070030000	10233070040000	10271080160000
10271080150000	10224230370000	10224230360000	10231330400000	10222040330000
10222040340000	10233020310000	10233020300000	10282300360000	10282300350000
10232210160000	10231340240000	10231340230000	10232200070000	10232200080000
10183190280000	10183190270000	10271200320000	10231330080000	10231330070000
10231340340000	10284130080000	10234010040000	10284020280000	10284020290000
10271180170000	10222160350000	10222160360000	10233000050000	10233000060000
10274030020000	10232070330000	10232070340000	10232130020000	10232220190000
10232220180000	10233010030000	10233010040000	10261170400000	10261170390000
10272080010000	10284010140000	10284190330000	10223040040000	10223040050000
10271190350000	10271190360000	10232230150000	10231080300000	10233020020000
10233020010000	10222120380000	10222120370000	10284010170000	10284010180000
10224080170000	10272290390000	10271180160000	10284210020000	10231340220000
10231340280000	10231340270000	10224230190000	10224230200000	10272020460000
10284000140000	10224080180000	10284190320000	10282100090000	10233170210000

10233170200000	10282300270000	10282300260000	10222120060000	10222120050000
10232230140000	10284030030000	10284030020000	10284020020000	10284020030000
10222080230000	10222080220000	10282280190000	10282280200000	10231160430000
10222070320000	10232130330000	10232130320000	10232220010000	10223040060000
10223040070000	10224090350000	10272080020000	10271200310000	10272270360000
10272270350000	10272280080000	10272280090000	10232210170000	10273080290000
10273080300000	10233210030000	10233210040000	10224090360000	10233100240000
10233100250000	10274140410000	10231220060000	10231220050000	10274020060000
10274020070000	10223030090000	10274030010000	10274140390000	10284210040000
10284210030000	10222060270000	10231340330000	10272260150000	10272260140000
10224070330000	10224070340000	10222090020000	10222090030000	10284010090000
10284010080000	10274140040000	10274140030000	10222060260000	10224200040000
10224200050000	10222110310000	10222110320000	10271190370000	10271190380000
10231070170000	10231070160000	10233170060000	10233170050000	10223050050000
10223050040000	10261040020000	10301130280000	10301130290000	10232000120000
10232070190000	10232070200000	10231140180000	10231140190000	10272180150000
10231100400000	10272290400000	10263010480000	10263010490000	10284020090000
10284020080000	10224000090000	10282290320000	10261100010000	10261100020000
10232220020000	10272240250000	10272240260000	10284230100000	10284230110000
10273060190000	10224260090000	10224260100000	10222090120000	10222090130000
10271180190000	10271180200000	10233170080000	10232000110000	10261170460000
10261170450000	10282250330000	10282250340000	10284210010000	10231010090000
10261070190000	10261070180000	10273110380000	10273110370000	10224150230000
10224150240000	10272320180000	10272320170000	10222160320000	10223040370000
10222160270000	10272300220000	10233170170000	10233170160000	10234030380000
10234030390000	10222080240000	10222080250000	10284000130000	10272020130000
10231140120000	10231140130000	10224090120000	10224090110000	10261100040000
10261100030000	10224150260000	10224150250000	10284230120000	10284230130000
10233170070000	10261080050000	10261080060000	10284070010000	10284070020000
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10232130210000	10231330120000	10231330110000	10274040210000	10274040220000
10232000340000	10232000350000	10233280330000	10233030110000	10261150580000
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10274000380000	10271120140000	10231140050000	10273110150000	10273110160000
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10272120050000	10272120040000	10231190390000	10274070370000	10274070360000
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10231250170000	10271180140000	10271180150000	10272170170000	10272300340000
10272300350000	10224000080000	10224000070000	10233090110000	10233090100000
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10282290230000	10261150330000	10261000230000	10261000240000	10233020340000
10233020350000	10232110500000	10231320320000	10233300460000	10233300450000

10222160370000	10272240340000	10272240350000	10271080350000	10271080360000
10271080510000	10233070060000	10233070050000	10231190260000	10284120140000
10284110200000	10284110190000	10272170160000	10273080480000	10233030130000
10282290300000	10282290310000	10284020190000	10284020200000	10282290490000
10261140110000	10224010150000	10224010160000	10271190230000	10231050340000
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10222120220000	10282300050000	10233090370000	10222080120000	10222080110000
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10233020290000	10231300070000	10233280420000	10284010130000	10263000220000
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10271180120000	10232230130000	10224050320000	10224090300000	10272010100000
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10224040170000	10232120700000	10193090560000	10193040050000	10231270110000
10232050580000	10232150030000	10233000170000	10232050520000	10193010440000
10231040110000	10183250250000	10261110060000	10193110650000	10232050630000
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10231010480000	10231330420000	10232050420000	10193110640000	10193110610000
10193100610000	10232120510000	10233050090000	10231320170000	10193080340000
10231060140000	10183270050000	10301030110000	10274100620000	10231070280000
10223150040000	10193190170000	10261030470000	10233280160000	10272290530000
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10274130470000	10231250250000	10231140360000	10193090550000	10301020140000
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10193030420000	10232110520000	10274000370000	10231170300000	10272270560000
10232210470000	10261130160000	10284290090000	10232050450000	10183270090000
10232050530000	10223050500000	10271190010000	10193010450000	10231350320000
10223020390000	10193090480000	10232120520000	10232120710000	10272120450000
10183270120000	10183270110000	10231010390000	10193080290000	10284020330000
10222120540000	10231090260000	10271030500000	10272240480000	10232120680000
10284050320000	10284220030000	10222120550000	10193220150000	10232130400000
10193100440000	10284170480000	10222040370000	10272150510000	10301230040000
10183080240000	10231270470000	10193090580000	10231360410000	10193110620000
10233150140000	10261010420000	10231020470000	10231230290000	10193030610000
10222100550000	10271070270000	10231250420000	10233030290000	10234020420000
10231280500000	10232110460000	10231330410000	10232120550000	10224170520000
10231260490000	10193190090000	10231160450000	10261000380000	10232130490000
10282250450000	10274050420000	10224130380000	10261000390000	10301050700000
10273020420000	10231240330000	10232220080000	10301010190000	10232230500000
10193040570000	10284150460000	10232120460000	10232120610000	10232110420000
10232110580000	10301220100000	10301040410000	10284170330000	10232180470000
10284010490000	10301170200000	10301040580000	10193130250000	10231250410000
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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.