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	10332010390000
Property address	5028 FITCH AVE
Township	Niles (24)
Assessor neighborhood	24101
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$37,000	**$32,671**	**$4,329**

11.7% of the current assessed value.
Estimated tax effect about $918 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 177 other properties in assessor neighborhood 24101 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 $31.11 per square foot. This home is assessed at $35.24 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,050 square feet gives $32,671. 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	1,050 square feet
Land area	5,332 square feet
Year built	1956
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$37,000
Assessed value per square foot	$35.24

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	989
2	Building area within 15% of this home	198
3	Built within 15 years of this home	193
4	Same building type	180
5	Same construction quality grade	177

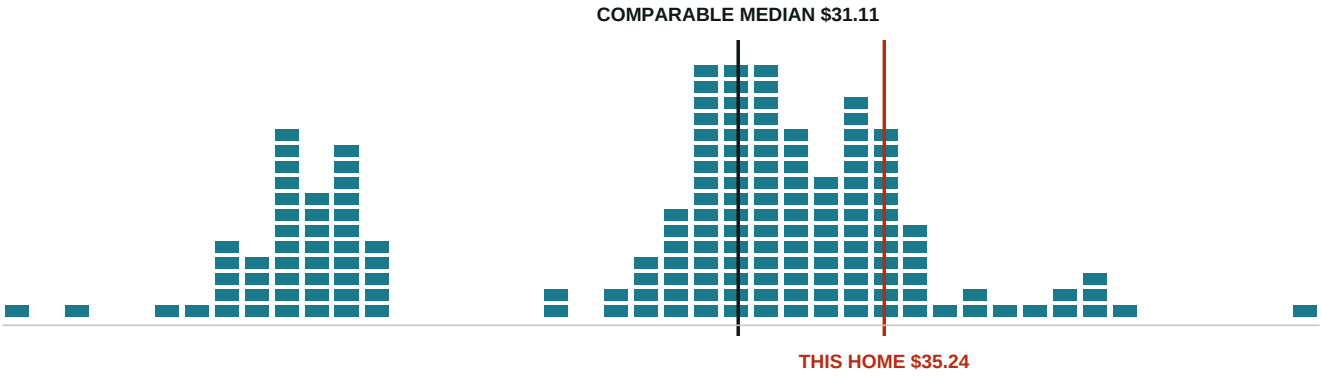
The comparable figure used is the median of all 177 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 177 properties 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	177
Lowest assessed	$10.35 per square foot
25th percentile	$20.50 per square foot
Median	$31.11 per square foot
75th percentile	$34.00 per square foot
Highest assessed	$47.52 per square foot
This home	$35.24 per square foot
Position	assessed above 150 of the 177 comparable properties, the 85th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 177 comparables	$31.11
Building area of this home	1,050 sq ft
Median multiplied by building area	**$32,671**
Current total assessed value	$37,000
Difference, the reduction requested	**$4,329**

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 $4,329 in assessed value is worth roughly $918 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

177 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 177 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
10263170030000	7219 EAST PRAIRIE RD	1,082	1954	2	1	$16,589	$15.33
10263170050000	7213 EAST PRAIRIE RD	1,082	1954	2	1	$16,694	$15.43
10263130010000	7325 EAST PRAIRIE RD HSE	1,092	1955	3	1	$17,870	$16.36
10353050100000	3742 NORTH SHORE AVE	1,081	1952	3	1	$19,412	$17.96
10353050090000	3742 NORTH SHORE AVE	1,081	1952	3	1	$19,413	$17.96
10341060180000	7011 CICERO AVE	1,031	1954	2	1	$18,872	$18.30
10341060190000	7011 CICERO AVE	1,031	1954	2	1	$18,872	$18.30
10274290180000	7244 N KARLOV AVE	1,048	1952	2	1	$20,743	$19.79
10274290190000	7244 N KARLOV AVE	1,048	1952	2	1	$20,743	$19.79
10332200130000	5131 COYLE AVE	1,079	1958	2	1	$21,376	$19.81
10332200140000	5131 COYLE AVE	1,079	1958	2	1	$21,376	$19.81
10263130020000	7325 EAST PRAIRIE RD	1,092	1955	3	1	$21,929	$20.08
10274170070000	7339 N LOWELL AVE	1,069	1954	2	1	$21,848	$20.44
10274170060000	7339 N LOWELL AVE	1,069	1954	2	1	$21,848	$20.44
10263170040000	7219 EAST PRAIRIE RD	1,082	1954	2	1	$22,306	$20.62
10263170060000	7213 EAST PRAIRIE RD	1,082	1954	2	1	$22,462	$20.76
10274310260000	7226 N CRAWFORD AVE	1,064	1970	3	1	$28,087	$26.40
10332100620000	4919 ESTES AVE	1,089	1954	2	1	$32,000	$29.38
10332210540000		1,025	1952	2	1	$30,549	$29.80
10332210490000		1,027	1953	2	1	$31,041	$30.22
10332120100000		1,025	1958	2	1	$31,608	$30.84
10332000430000		1,057	1953	2	1	$33,001	$31.22
10332010420000		1,077	1953	2	1	$34,053	$31.62
10351100490000		1,061	1956	3	1	$33,648	$31.71
10353050130000		1,096	1956	3	1	$35,000	$31.93
10332100610000		1,095	1951	2	1	$35,000	$31.96
10332290680000		1,082	1952	2	1	$35,000	$32.35
10332010450000		1,077	1954	2	1	$35,000	$32.50
10351100420000		1,069	1953	3	1	$35,000	$32.74
10332050460000		1,068	1953	3	1	$35,000	$32.77
10351100530000		1,040	1956	3	1	$34,110	$32.80
10341210200000		1,096	1950	2	1	$36,000	$32.85
10354230390000		1,093	1953	2	1	$36,000	$32.94
10332000450000		1,057	1953	2	1	$35,000	$33.11
10341230520000		1,057	1961	3	1	$35,000	$33.11
10342250560000		1,086	1941	2	1	$36,000	$33.15
10332050440000		1,077	1953	2	1	$36,000	$33.43
10354210260000		1,069	1957	3	1	$36,000	$33.68
10351100480000		1,061	1955	3	1	$36,001	$33.93
10353070550000		1,053	1952	3	1	$36,000	$34.19

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10332050510000		1,077	1955	2	1	$37,000	$34.35
10332010410000		1,077	1952	2	1	$37,000	$34.35
10354220170000		1,012	1957	2	1	$35,000	$34.58
10351100430000		1,069	1953	3	1	$37,000	$34.61
10351100580000		1,040	1954	3	1	$36,001	$34.62
10332050490000		1,068	1953	3	1	$37,000	$34.64
10332010430000		1,064	1956	2	1	$37,000	$34.77
10351100520000		1,061	1954	3	1	$37,000	$34.87
10332010390000	**5028 FITCH AVE**	**1,050**	**1956**	**3**	**1**	**$37,000**	**$35.24**
10332260400000		1,020	1950	2	1	$36,000	$35.29
10332250500000		1,015	1952	3	1	$36,000	$35.47
10341230620000		1,062	1954	3	2	$40,000	$37.66
10353140470000		1,055	1953	3	1	$40,000	$37.91
10353150590000		1,053	1953	3	1	$41,001	$38.94
10353050150000		1,053	1953	3	2	$42,000	$39.89
10332290620000		1,015	1951	2	1	$41,000	$40.39
10351100570000		1,061	1954	3	2	$43,000	$40.53
10341200150000		1,013	1941	3	2	$41,457	$40.92
10332250430000		1,040	1950	3	2	$43,000	$41.35
10353140460000		1,055	1953	3	2	$44,000	$41.71
10341120080000		1,010	1955	3	1	$48,000	$47.52

Median of all 177 comparables: $31.11 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24101, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 177 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.

10263130390000	10332040450000	10263170030000	10263170050000	10263130010000
10274310190000	10274310510000	10342250290000	10342250280000	10332080240000
10332080250000	10274260230000	10274260240000	10353050100000	10353050090000
10341060180000	10341060190000	10341070140000	10341070130000	10263060190000
10263060180000	10274170270000	10274170280000	10332260140000	10332260150000
10342230290000	10342230300000	10342270140000	10342270130000	10342030300000
10342030290000	10341060330000	10341060320000	10342170080000	10342170090000
10274290180000	10274290190000	10332200130000	10332200140000	10263130020000
10353210150000	10353210140000	10274170070000	10274170060000	10353020220000
10353020230000	10263170040000	10332040040000	10263170060000	10263130380000
10274310260000	10263170480000	10341060460000	10332080450000	10332080420000
10332120590000	10273220160000	10263170490000	10273230030000	10332100620000
10332000470000	10332000490000	10332040440000	10332080430000	10332210540000
10332250090000	10332250080000	10273220140000	10341230230000	10332210490000
10332260480000	10332120600000	10332120580000	10344050350000	10332000550000
10332000480000	10341230250000	10332000500000	10341230220000	10332100690000
10332000570000	10263130500000	10263150440000	10341000400000	10273220220000
10353130630000	10332120100000	10342110380000	10332170470000	10332120570000
10263160460000	10332000430000	10351110450000	10341220450000	10354070340000
10274220230000	10341060450000	10263150510000	10353140530000	10332010420000
10263130470000	10332080460000	10351100490000	10263140390000	10332290630000
10353050130000	10332100610000	10353150440000	10353200320000	10263070510000
10341230580000	10332000510000	10332290680000	10332010450000	10351100420000
10332050460000	10351100530000	10341210200000	10354230390000	10263150420000
10341060430000	10332000450000	10341230520000	10342250560000	10263130490000
10274220260000	10332050440000	10342170180000	10341190200000	10354210260000
10274220250000	10351100480000	10332170520000	10332220630000	10353070550000
10263170470000	10342100320000	10332050510000	10332010410000	10263160450000
10353180260000	10354220170000	10263130570000	10351100430000	10351100580000
10332050490000	10332010430000	10351100520000	10341060470000	10274290470000
10332260400000	10332170530000	10332120460000	10332050360000	10332250500000
10332040420000	10263140400000	10341230290000	10263150500000	10263070500000
10332250450000	10351110430000	10263150580000	10332170400000	10332000520000
10274220350000	10341230620000	10353140470000	10353150590000	10353050150000
10332290620000	10351100570000	10341200150000	10332250430000	10332000540000
10353140460000	10341120080000			

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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