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	10341210400000
Property address	6930 KEATING AVE
Township	Niles (24)
Assessor neighborhood	24101
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$55,000	**$47,752**	**$7,248**

13.2% of the current assessed value.
Estimated tax effect about $1,537 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 148 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 $22.49 per square foot. This home is assessed at $25.91 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,123 square feet gives $47,752. 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	2,123 square feet
Land area	10,500 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	No Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$55,000
Assessed value per square foot	$25.91

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	351
2	Building area within 15% of this home	294
3	Built within 15 years of this home	276
4	Same building type	225
5	Same construction quality grade	148

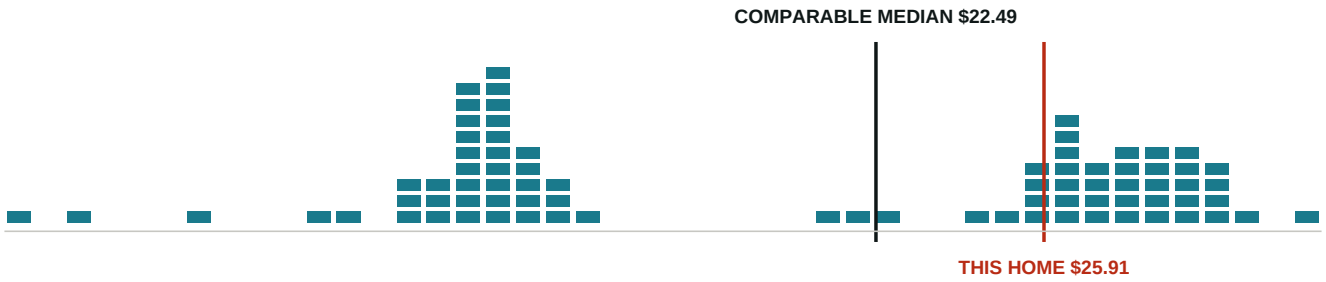
The comparable figure used is the median of all 148 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 148 properties 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	148
Lowest assessed	$4.79 per square foot
25th percentile	$14.68 per square foot
Median	$22.49 per square foot
75th percentile	$27.40 per square foot
Highest assessed	$31.55 per square foot
This home	$25.91 per square foot
Position	assessed above 83 of the 148 comparable properties, the 56th percentile



$4.79 per sq ft — 148 comparable properties by assessed value per square foot, one mark is 2 properties — $31.55 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 148 comparables	$22.49
Building area of this home	2,123 sq ft
Median multiplied by building area	**$47,752**
Current total assessed value	$55,000
Difference, the reduction requested	**$7,248**

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 $7,248 in assessed value is worth roughly $1,537 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

148 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 148 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
10274300050000	7239 N KARLOV AVE	2,189	1952	4	1	$10,478	$4.79
10274190180000	4220 W CHASE AVE	2,240	1958	4	2	$25,333	$11.31
10342040300000	7130 KEYSTONE AVE	2,205	1950	4	2	$28,250	$12.81
10351110090000	7001 EAST PRAIRIE RD	2,204	1952	4	2	$29,569	$13.42
10332170020000	6957 LECLAIRE AVE	2,128	1954	4	2	$28,868	$13.57
10332170010000	6957 LECLAIRE AVE	2,128	1954	4	2	$28,901	$13.58
10274160230000	7326 N LOWELL AVE	2,135	1956	4	2	$29,774	$13.95
10274160240000	7326 N LOWELL AVE	2,135	1956	4	2	$29,775	$13.95
10354090200000	6644 KIMBALL AVE	2,150	1954	4	2	$30,011	$13.96
10332090050000	5045 ESTES AVE	2,136	1955	4	2	$29,876	$13.99
10332090060000	5045 ESTES AVE	2,136	1955	4	2	$29,876	$13.99
10351080310000	3901 ESTES AVE	2,204	1964	4	2	$32,094	$14.56
10274180270000	7336 N TRIPP AVE	2,000	1955	4	2	$29,243	$14.62
10274180280000	7336 N TRIPP AVE	2,000	1955	4	2	$29,243	$14.62
10354120070000	6539 CENTRAL PARK AVE	2,128	1953	3	2	$31,376	$14.74
10354120060000	6539 CENTRAL PARK AVE	2,128	1953	3	2	$31,376	$14.74
10354090300000	6610 KIMBALL AVE	2,024	1955	3	2	$29,876	$14.76
10354090310000	6610 KIMBALL AVE	2,024	1955	3	2	$29,876	$14.76
10354010310000	6712 ST LOUIS AVE	2,019	1952	4	2	$29,848	$14.78
10354010320000	6712 ST LOUIS AVE HSE	2,019	1952	4	2	$29,848	$14.78
10342110350000	4150 LUNT AVE	2,115	1950	4	2	$31,324	$14.81
10342110360000	4150 LUNT AVE	2,115	1950	4	2	$31,420	$14.86
10354060080000	6631 CENTRAL PARK AVE	2,046	1955	3	2	$30,848	$15.08
10354060090000	6631 CENTRAL PARK AVE	2,046	1955	3	2	$30,848	$15.08
10354090450000	6644 KIMBALL AVE	2,150	1954	4	2	$33,361	$15.52
10274190190000		2,240	1958	4	2	$36,378	$16.24
10332090450000		2,099	1958	3	2	$45,682	$21.76
10274300390000		2,189	1952	4	1	$48,633	$22.22
10332170340000		2,196	1958	5	2	$50,000	$22.77
10332290530000		2,234	1947	3	1	$51,001	$22.83
10353020460000		2,111	1953	4	2	$54,000	$25.58
10332120630000		2,164	1955	4	2	$56,000	$25.88
10341210400000	**6930 KEATING AVE**	**2,123**	**1955**	**3**	**2**	**$55,000**	**$25.91**
10332240440000		2,121	1953	5	3	$55,000	$25.93
10354070170000		2,003	1952	3	1	$52,000	$25.96
10354160410000		2,229	1955	3	2	$57,879	$25.97
10273130230000		2,109	1954	3	1	$55,000	$26.08
10274300010000		2,223	1954	4	1	$58,000	$26.09
10341250090000		2,140	1953	3	1	$56,000	$26.17
10351090490000		2,202	1966	4	2	$58,091	$26.38

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10274210480000		2,035	1957	4	2	$54,000	$26.54
10354030370000		2,146	1949	4	2	$57,000	$26.56
10353220360000		2,141	1955	4	2	$56,990	$26.62
10341250330000		2,123	1951	4	2	$57,000	$26.85
10274170400000		2,047	1958	4	2	$55,000	$26.87
10343250150000		2,155	1968	3	2	$58,001	$26.91
10342110440000		2,160	1953	3	2	$58,268	$26.98
10274270480000		2,020	1964	4	2	$55,000	$27.23
10354060460000		2,034	1952	3	1	$55,608	$27.34
10274290420000		2,207	1961	4	2	$61,000	$27.64
10354150450000		2,035	1951	4	1	$57,000	$28.01
10353100340000		2,189	1955	4	2	$62,000	$28.32
10341240400000		2,038	1953	4	2	$58,000	$28.46
10353220320000		2,093	1956	3	2	$59,770	$28.56
10353220010000		2,204	1954	3	2	$63,000	$28.58
10274200160000		2,052	1957	4	3	$59,000	$28.75
10353220410000		2,034	1953	3	2	$59,000	$29.01
10354150460000		2,016	1954	3	2	$58,776	$29.15
10353150610000		2,096	1955	3	4	$61,484	$29.33
10342120420000		2,078	1954	5	3	$61,001	$29.36
10354060480000		2,004	1952	5	4	$59,000	$29.44

Median of all 148 comparables: $22.49 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 148 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.

10274300050000	10332100560000	10351090240000	10274190180000	10342230410000
10342040300000	10274300130000	10274300120000	10263150010000	10332100390000
10353320030000	10351110090000	10274290030000	10332100190000	10332170020000
10332170010000	10274160230000	10274160240000	10354090200000	10332090050000
10332090060000	10342140080000	10342140090000	10354060130000	10354060120000
10274170200000	10263150210000	10263150200000	10274180110000	10274180120000
10354070180000	10354070190000	10341070170000	10351080310000	10342010340000
10274180270000	10274180280000	10342010330000	10354120070000	10354120060000
10354090300000	10354090310000	10354010310000	10354010320000	10274290020000
10342110350000	10342110360000	10274190160000	10274190170000	10354060080000
10354060090000	10274280030000	10274280020000	10332220310000	10332220320000
10354090450000	10263150380000	10263150390000	10263170150000	10263170160000
10342240030000	10342240040000	10341070180000	10274170190000	10354160090000
10354160100000	10342120160000	10342120150000	10274190190000	10263150020000
10342230420000	10332090450000	10332100710000	10274300390000	10332170340000
10332290530000	10354060170000	10332100650000	10351110420000	10274180460000
10353020460000	10344010570000	10332120630000	10332240440000	10354070170000
10354160410000	10273130230000	10274300010000	10354030080000	10341250090000
10332120380000	10354110480000	10351090490000	10332090590000	10332130500000
10274210480000	10342130580000	10354030370000	10341250240000	10353220360000
10341250330000	10274170400000	10343250150000	10331070100000	10342110440000
10341210420000	10274190380000	10274270480000	10353220370000	10354060460000
10341240670000	10342130530000	10343240150000	10274290420000	10341270210000
10342190180000	10332090440000	10354120010000	10284240780000	10354150450000
10273220210000	10342120470000	10273220070000	10341240300000	10332120610000
10353100340000	10354210510000	10341240400000	10353220320000	10353220010000
10343250070000	10342240690000	10354110350000	10274200160000	10274290460000
10274270150000	10353220410000	10263060480000	10354150460000	10344010460000
10341250350000	10353150610000	10342120420000	10354110470000	10354060480000
10353210010000	10274280150000	10341090410000		

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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