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	14324000950000
Property address	1960 N SEMINARY AVE C
Township	North Chicago (74)
Assessor neighborhood	74012
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$85,000

25.2% of the current assessed value.

COMPARABLES IMPLY

$63,555

Estimated tax effect about $4,548 a year at a 7% composite rate.

REDUCTION REQUESTED

$21,445

SECTION 1

The argument in one paragraph

The Assessor values 78 other properties in assessor neighborhood 74012 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 $42.48 per square foot. This home is assessed at $56.82 per square foot, which is 34% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,496 square feet gives $63,555. 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	1,496 square feet
Land area	610 square feet
Year built	1993
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$85,000
Assessed value per square foot	$56.82

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	660
2	Building area within 15% of this home	252
3	Built within 15 years of this home	159
4	Same building type	83
5	Same construction quality grade	78

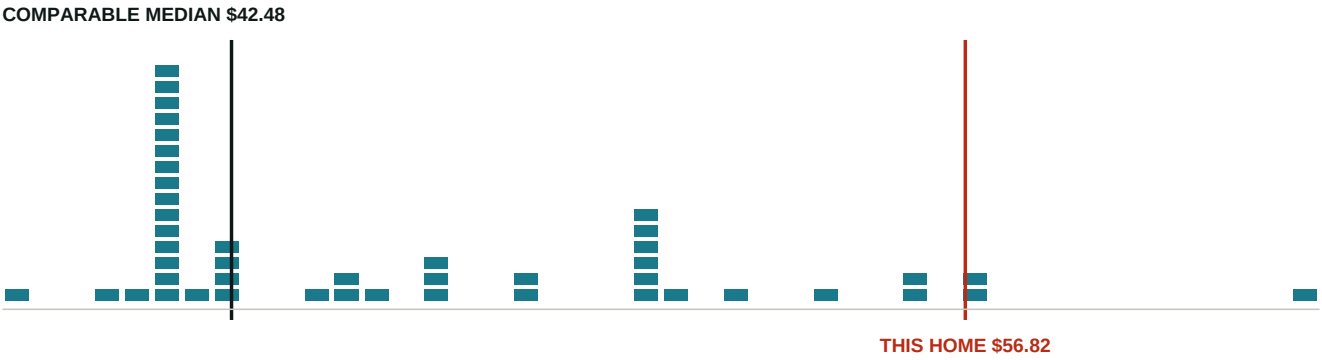
The comparable figure used is the median of all 78 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 78 properties 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	78
Lowest assessed	$38.01 per square foot
25th percentile	$41.41 per square foot
Median	$42.48 per square foot
75th percentile	$50.74 per square foot
Highest assessed	$63.74 per square foot
This home	$56.82 per square foot
Position	assessed above 73 of the 78 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 78 comparables	$42.48
Building area of this home	1,496 sq ft
Median multiplied by building area	**$63,555**
Current total assessed value	$85,000
Difference, the reduction requested	**$21,445**

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 $21,445 in assessed value is worth roughly $4,548 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

78 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 78 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
14321080350000	2243 N GREENVIEW AVE A	1,710	1997	3	3	$64,994	$38.01
14324251310000	1656 N BISSELL ST	1,431	1989	3	2	$57,001	$39.83
14324251290000	1652 N BISSELL ST	1,280	1987	2	2	$52,001	$40.63
14324251300000	1654 N BISSELL ST	1,280	1987	2	2	$52,001	$40.63
14321080360000	2243 N GREENVIEW AVE B	1,600	1995	3	3	$66,001	$41.25
14324250890000	1730 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324250910000	1726 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324250940000	1720 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251170000	1646 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324250920000	1724 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251030000	1678 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251110000	1662 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251040000	1676 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251180000	1644 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251070000	1670 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251130000	1656 N BISSELL ST	1,280	1987	1	2	$53,000	$41.41
14324251270000	1734 N BISSELL ST B	1,440	1987	2	2	$60,000	$41.67
14324010840000	1982 N MAUD AVE H	1,616	1996	3	2	$68,652	$42.48
14324010710000	1980 N MAUD AVE	1,603	1993	2	2	$68,100	$42.48
14324010730000	1980 N MAUD AVE	1,603	1993	2	2	$68,100	$42.48
14324010680000	1980 N MAUD AVE	1,603	1993	2	2	$68,100	$42.48
14324010670000	1982 N MAUD AVE	1,603	1993	2	2	$68,101	$42.48
14324010700000	1980 N MAUD AVE	1,603	1993	2	2	$68,101	$42.48
14324010690000	1982 N MAUD AVE M	1,603	1993	2	2	$68,101	$42.48
14324010720000	1980 N MAUD AVE	1,603	1993	2	2	$68,101	$42.48
14333161310000	1647 N VINE ST	1,608	1979	3	3	$71,001	$44.15
14333161140000	1669 N VINE ST	1,608	1979	3	1	$72,000	$44.78
14333161320000	1645 N VINE ST	1,608	1979	3	1	$72,000	$44.78
14333161400000	1623 N VINE ST	1,608	1979	3	1	$72,001	$44.78
14333161450000	1621 N VINE ST	1,608	1979	3	1	$72,001	$44.78
14322240440000	1021 W DICKENS AVE	1,482	1982	2	1	$67,000	$45.21
14324110910000	1815 N SHEFFIELD AVE A	1,552	1999	2	2	$72,122	$46.47
14324110950000	1815 N SHEFFIELD AVE E	1,520	1999	2	2	$71,000	$46.71
14324110920000	1815 N SHEFFIELD AVE B	1,520	1999	2	2	$71,000	$46.71
14324110940000	1815 N SHEFFIELD AVE D	1,520	1999	2	2	$71,000	$46.71
14324110930000	1815 N SHEFFIELD AVE C	1,520	2001	2	2	$71,000	$46.71
14333070580000	1937 N HUDSON AVE 1	1,366	2002	2	1	$66,001	$48.32
14333070610000	1935 N HUDSON AVE	1,366	2002	2	1	$66,001	$48.32
14333070600000	1937 N HUDSON AVE	1,366	2002	2	1	$66,001	$48.32
14324210100000	1731 N BISSELL ST	1,616	1989	3	2	$82,000	$50.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14324210120000	1727 N BISSELL ST	1,616	1989	3	2	$82,000	$50.74
14324210150000	1721 N BISSELL ST	1,616	1990	3	2	$82,000	$50.74
14324210170000	1717 N BISSELL ST	1,616	1989	3	2	$82,000	$50.74
14324210180000		1,616	1990	3	2	$82,000	$50.74
14324210160000		1,616	1989	3	2	$82,001	$50.74
14324210130000		1,616	1989	6	2	$82,001	$50.74
14324210090000		1,616	1989	3	2	$82,001	$50.74
14324210210000		1,616	1991	3	2	$82,001	$50.74
14324210140000		1,616	1989	3	2	$82,001	$50.74
14324210110000		1,616	1989	3	2	$82,001	$50.74
14324000990000		1,517	1993	2	2	$78,001	$51.42
14333140880000		1,606	1986	3	3	$86,949	$54.14
14324220410000		1,616	1989	3	2	$90,000	$55.69
14324210200000		1,616	1989	3	2	$90,000	$55.69
14324220400000		1,616	1989	3	2	$90,001	$55.69
14324000970000		1,496	1993	2	2	$85,000	$56.82
14324000930000		1,496	1993	2	2	$85,000	$56.82
14324000950000	**1960 N SEMINARY AVE C**	**1,496**	**1993**	**2**	**2**	**$85,000**	**$56.82**
14324000960000		1,496	1993	2	2	$85,001	$56.82
14324000940000		1,496	1993	2	2	$85,001	$56.82
14324210240000		1,616	1989	3	3	$103,001	$63.74

Median of all 78 comparables: $42.48 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 74012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 78 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.

14321080350000	14324251310000	14324251290000	14324251300000	14321080360000
14324250890000	14324250910000	14324250940000	14324251170000	14324250920000
14324251030000	14324251110000	14324251040000	14324251180000	14324251070000
14324251130000	14324251010000	14324251020000	14324250970000	14324251000000
14324251200000	14324251120000	14324251100000	14324251160000	14324251090000
14324250960000	14324251190000	14324251080000	14324250930000	14324250950000
14324251060000	14324250900000	14324251050000	14324251270000	14324010840000
14324010710000	14324010730000	14324010680000	14324010670000	14324010700000
14324010690000	14324010720000	14333161310000	14333161140000	14333161320000
14333161400000	14333161450000	14322240440000	14324110910000	14324110950000
14324110920000	14324110940000	14324110930000	14333070580000	14333070610000
14333070600000	14324210100000	14324210120000	14324210150000	14324210170000
14324210180000	14324210160000	14324210130000	14324210090000	14324210210000
14324210140000	14324210110000	14324000990000	14324251230000	14333140880000
14324220410000	14324210200000	14324220400000	14324000970000	14324000930000
14324000960000	14324000940000	14324210240000		

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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