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	15071130160000
Property address	1516 HARDING AVE
Township	Proviso (31)
Assessor neighborhood	31080
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,000	**$32,751**	**$5,249**

13.8% of the current assessed value.
Estimated tax effect about $1,113 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 73 other properties in assessor neighborhood 31080 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 $16.38 per square foot. This home is assessed at $19.00 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,000 square feet gives $32,751. 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	2,000 square feet
Land area	5,985 square feet
Year built	1956
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	None recorded

Total assessed value	$38,000
Assessed value per square foot	$19.00

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	343
2	Building area within 15% of this home	94
3	Built within 15 years of this home	73
4	Same building type	73
5	Same construction quality grade	73

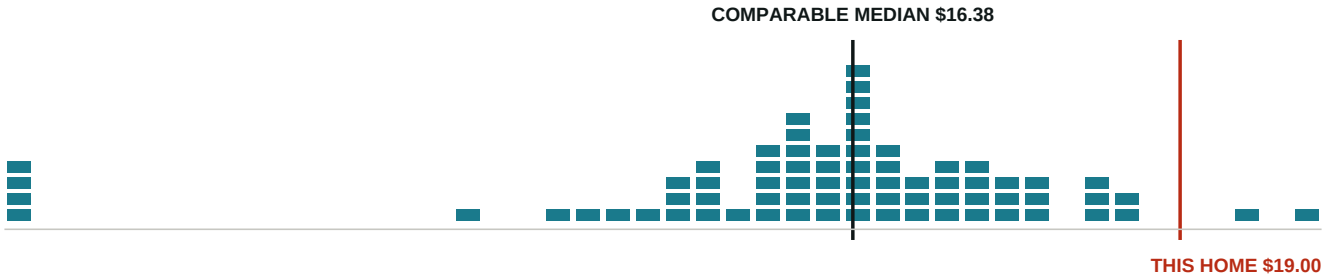
The comparable figure used is the median of all 73 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 73 properties 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	73
Lowest assessed	$9.57 per square foot
25th percentile	$15.62 per square foot
Median	$16.38 per square foot
75th percentile	$17.13 per square foot
Highest assessed	$20.13 per square foot
This home	$19.00 per square foot
Position	assessed above 71 of the 73 comparable properties, the 97th percentile



$9.57 per sq ft — 73 comparable properties by assessed value per square foot, one mark is one property — $20.13 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 73 comparables	$16.38
Building area of this home	2,000 sq ft
Median multiplied by building area	**$32,751**
Current total assessed value	$38,000
Difference, the reduction requested	**$5,249**

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 $5,249 in assessed value is worth roughly $1,113 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

73 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 73 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
15174100140000	4211 DIVISION ST	1,916	1946	5	2	$18,340	$9.57
15174100150000	4211 DIVISION ST	1,916	1946	5	2	$18,340	$9.57
15181000050000	2033 HIGH ST	1,895	1949	3	1	$25,000	$13.19
15171110290000	4409 IDLEWILD LN	2,156	1954	4	2	$30,000	$13.91
15171110260000	318 N FOREST AVE	2,030	1954	3	2	$29,000	$14.29
15081070580000	1436 SPEECHLEY BLVD	2,132	1945	4	2	$31,000	$14.54
15182290050000	29 N IRVING AVE	2,121	1947	3	1	$31,000	$14.62
15063050070000	1101 RICHARD AVE	1,872	1949	4	1	$28,000	$14.96
15074190310000	4835 W RANDOLPH ST	2,188	1953	4	2	$33,000	$15.08
15171140160000	4428 CLAYTON RD	1,922	1953	4	2	$29,000	$15.09
15171000190000	331 VANNA CT	2,114	1954	4	1	$32,000	$15.14
15074170110000	447 N LAVERNE AVE	2,180	1946	6	2	$33,000	$15.14
15081140430000	1508 SPEECHLEY BLVD	2,035	1945	4	2	$31,000	$15.23
15072141780000	5627 BOHLANDER AVE	1,896	1944	3	1	$29,000	$15.30
15074210150000	4931 SUNNYSIDE DR	2,186	1955	4	2	$34,000	$15.55
15171000140000	4507 N JACKSON BLVD	1,858	1953	4	2	$29,000	$15.61
15084290160000	433 BROADVIEW AVE	1,984	1956	5	2	$31,000	$15.62
15081140520000	1544 SPEECHLEY BLVD	1,855	1945	4	1	$29,000	$15.63
15081090560000	1414 JERELE AVE	2,104	1954	4	2	$33,000	$15.68
15084290140000	441 BROADVIEW AVE	1,836	1957	3	2	$29,000	$15.80
15171140010000	4540 CLAYTON RD	1,894	1952	4	2	$30,000	$15.84
15071010070000	5921 CHICAGO AVE	1,952	1957	4	2	$31,000	$15.88
15171000080000	323 MAPLE LN	2,009	1953	5	2	$32,000	$15.93
15171130170000	220 N FOREST AVE	2,069	1952	4	2	$33,000	$15.95
15071110050000	1516 N TAFT AVE	1,880	1949	4	2	$30,000	$15.96
15074140060000	423 N IRVING AVE	1,872	1947	5	2	$30,000	$16.03
15171110360000	4435 IDLEWILD LN	1,858	1953	4	1	$30,000	$16.15
15072160230000	1244 SUNNYSIDE AVE	1,913	1957	4	2	$31,000	$16.20
15072170050000	1209 SUNNYSIDE AVE	1,850	1956	3	2	$30,000	$16.22
15182110400000	340 N WOLF RD	1,968	1954	4	2	$32,000	$16.26
15182310010000	45 N LIND AVE	1,843	1953	4	2	$30,000	$16.28
15081120490000	1544 MORRIS AVE	2,085	1955	4	2	$34,000	$16.31
15074160230000	462 N LAVERNE AVE	1,774	1946	4	2	$29,000	$16.35
15063060310000	1138 HERBERT AVE	1,832	1959	4	2	$30,000	$16.38
15174060050000	143 S FOREST AVE	1,892	1952	4	2	$31,000	$16.38
15074090010000	525 N EAST END AVE	1,892	1949	4	2	$31,000	$16.38
15182070040000	257 N IRVING AVE	1,950	1954	4	2	$32,000	$16.41
15171000220000	319 VANNA CT	1,763	1953	4	1	$29,000	$16.45
15083200450000	456 HIGH RIDGE AVE HSE	1,941	1957	4	2	$32,000	$16.49
15071130220000	1540 HARDING AVE	2,000	1954	3	2	$33,000	$16.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15182100260000	302 N LAVERNE AVE	2,057	1953	5	2	$34,000	$16.53
15073070580000	5838 RIDGE AVE	1,865	1955	4	2	$31,000	$16.62
15181000330000	2110 CALVIN AVE	1,799	1955	4	2	$30,000	$16.68
15171110100000	4438 N JACKSON BLVD	2,098	1954	4	3	$35,000	$16.68
15174120290000	323 ORCHARD ST	2,036	1962	4	1	$34,000	$16.70
15074050250000	544 E END AVE	1,900	1959	3	2	$32,000	$16.84
15182280020000	41 HOWARD AVE	1,892	1948	4	2	$32,000	$16.91
15074160210000	504 N LAVERNE AVE	1,820	1946	4	2	$31,000	$17.03
15072170130000	1237 SUNNYSIDE AVE	1,985	1956	4	2	$34,000	$17.13
15073030400000	5823 BURR OAK AVE	1,913	1956	6	2	$33,000	$17.25
15072060020000	1305 N TAFT AVE	1,850	1955	5	2	$32,000	$17.30
15072130590000		1,998	1962	4	2	$35,000	$17.52
15074030210000		2,166	1955	5	3	$38,000	$17.54
15074230070000		2,050	1961	4	3	$36,000	$17.56
15074110130000		1,912	1953	4	3	$34,000	$17.78
15063050330000		2,030	1959	5	3	$37,000	$18.23
15073040370000		1,850	1963	4	2	$34,000	$18.38
15071130100000		1,996	1954	4	3	$37,000	$18.54
15071130160000	**1516 HARDING AVE**	**2,000**	**1956**	**4**	**3**	**$38,000**	**$19.00**
15063060290000		2,008	1959	5	3	$39,000	$19.42
15063060180000		1,937	1959	5	3	$39,000	$20.13

Median of all 73 comparables: $16.38 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 73 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.

15174100140000	15174100150000	15083200110000	15083200120000	15181000050000
15171110290000	15171110260000	15081070580000	15182290050000	15063050070000
15074190310000	15171140160000	15171000190000	15074170110000	15081140430000
15072141780000	15074210150000	15171000140000	15084290160000	15081140520000
15081090560000	15084290140000	15171140010000	15071010070000	15171000250000
15171000080000	15171130170000	15071110050000	15074140060000	15171110360000
15072160230000	15072170050000	15182110400000	15182310010000	15081120490000
15074160230000	15063060310000	15174060050000	15074090010000	15182070040000
15171000220000	15083200450000	15071130220000	15182100260000	15073070580000
15081080550000	15181000330000	15171110100000	15174120290000	15171090110000
15074050250000	15182280020000	15074160210000	15074170090000	15072170130000
15073030400000	15072060020000	15072090090000	15072100010000	15072141230000
15072130590000	15074030210000	15074230070000	15074110130000	15072090080000
15072000220000	15063050330000	15171060130000	15073040370000	15083000490000
15071130100000	15063060290000	15063060180000		

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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