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	15341290540000
Property address	9305 JEFFERSON AVE
Township	Proviso (31)
Assessor neighborhood	31160
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$34,000

11.4% of the current assessed value.

COMPARABLES IMPLY

$30,114

Estimated tax effect about $824 a year at a 7% composite rate.

REDUCTION REQUESTED

$3,886

SECTION 1

The argument in one paragraph

The Assessor values 220 other properties in assessor neighborhood 31160 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 $35.26 per square foot. This home is assessed at $39.81 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 854 square feet gives $30,114. 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	854 square feet
Land area	6,250 square feet
Year built	1949
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$34,000
Assessed value per square foot	$39.81

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	442
2	Building area within 15% of this home	363
3	Built within 15 years of this home	232
4	Same building type	220
5	Same construction quality grade	220

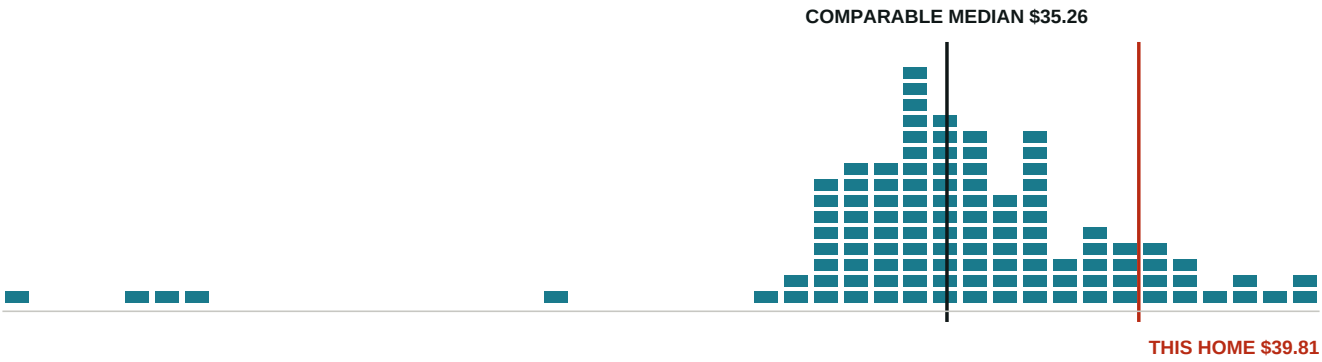
The comparable figure used is the median of all 220 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 220 properties 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	220
Lowest assessed	$12.86 per square foot
25th percentile	$33.76 per square foot
Median	$35.26 per square foot
75th percentile	$37.30 per square foot
Highest assessed	$44.10 per square foot
This home	$39.81 per square foot
Position	assessed above 197 of the 220 comparable properties, the 90th percentile



$12.86 per sq ft — 220 comparable properties by assessed value per square foot, one mark is 2 properties — $44.10 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 220 comparables	$35.26
Building area of this home	854 sq ft
Median multiplied by building area	**$30,114**
Current total assessed value	$34,000
Difference, the reduction requested	**$3,886**

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 $3,886 in assessed value is worth roughly $824 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

220 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 220 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
15341030460000	3105 HARRISON AVE	831	1952	2	1	$28,001	$33.70
15341030470000	3109 HARRISON AVE	831	1951	2	1	$28,001	$33.70
15341000620000	3111 GRAND BLVD	885	1952	2	1	$30,000	$33.90
15344020390000		881	1947	2	1	$30,000	$34.05
15341310550000		891	1955	3	1	$31,000	$34.79
15343170190000		891	1950	2	1	$31,000	$34.79
15343310180000		888	1956	2	1	$31,000	$34.91
15341090550000		828	1953	2	1	$29,000	$35.02
15341200630000		884	1948	2	1	$31,000	$35.07
15341130670000		879	1948	2	1	$31,000	$35.27
15343200040000		876	1954	2	1	$31,000	$35.39
15343030350000		876	1954	2	1	$31,001	$35.39
15341120600000		900	1949	2	1	$32,000	$35.56
15343260330000		899	1951	3	1	$32,000	$35.60
15343010410000		899	1955	2	1	$32,001	$35.60
15343270360000		869	1952	2	1	$31,000	$35.67
15343120350000		840	1947	2	1	$30,000	$35.71
15343000300000		840	1949	2	1	$30,000	$35.71
15343250260000		858	1952	2	1	$31,000	$36.13
15341110680000		855	1948	2	1	$31,000	$36.26
15341280490000		855	1949	3	1	$31,000	$36.26
15343270350000		854	1951	2	1	$31,000	$36.30
15343280260000		876	1957	2	1	$32,000	$36.53
15343230210000		873	1953	2	1	$32,000	$36.66
15341140530000		872	1952	2	1	$32,001	$36.70
15343170150000		841	1951	2	1	$31,000	$36.86
15343100200000		840	1941	2	1	$31,000	$36.90
15344320380000		891	1953	3	2	$33,001	$37.04
15341160650000		888	1947	2	1	$33,000	$37.16
15344050650000		888	1950	3	1	$33,000	$37.16
15341050480000		888	1953	2	1	$33,000	$37.16
15341210630000		886	1948	2	1	$33,000	$37.25
15341170630000		885	1950	2	1	$33,000	$37.29
15341030580000		857	1952	3	1	$32,000	$37.34
15341280590000		855	1949	2	1	$32,000	$37.43
15343180270000		825	1944	2	1	$31,000	$37.58
15343080290000		825	1944	2	1	$31,000	$37.58
15344190410000		876	1955	3	1	$33,000	$37.67
15343110170000		876	1955	2	1	$33,000	$37.67
15343010300000		849	1953	2	1	$32,000	$37.69

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15343010190000		896	1951	3	1	$34,000	$37.95
15341010550000		896	1962	3	1	$34,000	$37.95
15343120330000		816	1946	2	1	$31,000	$37.99
15343120340000		816	1947	2	1	$31,000	$37.99
15341260470000		808	1949	2	1	$31,000	$38.37
15341250500000		858	1951	3	1	$33,000	$38.46
15343030150000		858	1951	3	1	$33,000	$38.46
15343000400000		858	1953	2	1	$33,001	$38.46
15343110030000		876	1954	2	1	$34,000	$38.81
15343250070000		850	1952	2	1	$33,000	$38.82
15344310330000		840	1951	3	2	$33,000	$39.29
15344160540000		840	1949	2	1	$33,001	$39.29
15343000040000		888	1952	2	1	$35,000	$39.41
15341260460000		808	1949	2	1	$32,000	$39.60
15341290540000	**9305 JEFFERSON AVE**	**854**	**1949**	**3**	**1**	**$34,000**	**$39.81**
15343160280000		825	1944	2	1	$33,000	$40.00
15341280550000		824	1940	2	1	$33,000	$40.05
15341040560000		821	1953	4	1	$33,000	$40.19
15344230320000		829	1951	3	1	$34,000	$41.01
15341120550000		826	1948	2	2	$35,000	$42.37
15341090600000		839	1952	2	1	$37,000	$44.10

Median of all 220 comparables: $35.26 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31160, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 220 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.

15343270060000	15344090280000	15344090270000	15344140030000	15344140020000
15343240080000	15343240090000	15341110810000	15343270050000	15343310280000
15341010530000	15343020330000	15341090640000	15343170320000	15343080230000
15341150490000	15344050540000	15344050530000	15344050560000	15341230670000
15341070630000	15341230540000	15341280560000	15341070530000	15341020620000
15343180250000	15341110730000	15343280220000	15343090300000	15343020320000
15343000360000	15341220550000	15343240250000	15341240470000	15343080070000
15341260510000	15341230640000	15344310350000	15341220610000	15344050520000
15344050550000	15341150640000	15341230680000	15341090520000	15341280570000
15341290490000	15341020610000	15343180280000	15343170300000	15343100330000
15341030460000	15341030470000	15343110320000	15343050030000	15341270680000
15343130330000	15341230530000	15341000620000	15344020230000	15343250120000
15343120150000	15344020390000	15343040300000	15343110350000	15341110650000
15343120400000	15341060680000	15343040210000	15343240100000	15341060600000
15343040260000	15341150560000	15344180120000	15341070550000	15341290500000
15341230700000	15341020770000	15341010520000	15341230720000	15341110670000
15344300240000	15343090260000	15341090620000	15343090310000	15343040140000
15343020340000	15343010180000	15343040130000	15343010080000	15341310550000
15343170190000	15341120610000	15343000350000	15343010310000	15343030210000
15343310180000	15343050340000	15341120580000	15343020380000	15341090550000
15343290150000	15344240390000	15343290320000	15341200630000	15343250130000
15341100640000	15343100040000	15343250080000	15341030550000	15343020170000
15341130670000	15343110340000	15343240150000	15343200040000	15343030350000
15341190450000	15341140580000	15341120600000	15343260330000	15343010410000
15343270360000	15343120350000	15343090270000	15343000300000	15343110330000
15343140140000	15343200020000	15343080330000	15343010320000	15343000370000
15343010330000	15344100450000	15343020360000	15343020230000	15343130320000
15343250260000	15343250210000	15341110680000	15341280490000	15343270350000
15341060540000	15343250150000	15341040510000	15341130680000	15343120390000
15343120410000	15343280260000	15343230210000	15341140530000	15341100570000
15343170150000	15343100200000	15343000380000	15344320380000	15341160640000
15343030200000	15341160650000	15344050650000	15341050480000	15343000410000
15341080680000	15341010450000	15343080350000	15341210630000	15341170630000
15341030580000	15341280590000	15343120380000	15343120370000	15343180270000
15343080290000	15344190410000	15343110170000	15343010300000	15343010190000
15341010550000	15343120330000	15343120340000	15341260470000	15341250500000
15343270270000	15343030150000	15343270280000	15343000400000	15341150570000
15344160500000	15343110030000	15343250070000	15341110640000	15341280470000
15343310230000	15344310330000	15344160540000	15343000040000	15341260460000
15343290330000	15343290340000	15341220660000	15343160280000	15341280550000
15341020590000	15341040560000	15343000390000	15341090500000	15343040270000
15341230650000	15341200580000	15344230320000	15343240220000	15341060610000
15341170700000	15341120570000	15343240230000	15341120550000	15341220510000
15341290520000	15341290530000	15341100530000	15341220630000	15341090600000

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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