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	31273080390000
Property address	4506 WINDSOR ST
Township	Rich (32)
Assessor neighborhood	32190
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$16,001	**$12,788**	**$3,213**

20.1% of the current assessed value.
Estimated tax effect about $681 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 72 other properties in assessor neighborhood 32190 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 $10.66 per square foot. This home is assessed at $13.33 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,200 square feet gives $12,788. 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	1,200 square feet
Land area	7,015 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$16,001
Assessed value per square foot	$13.33

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	102
2	Building area within 15% of this home	74
3	Built within 15 years of this home	74
4	Same building type	72
5	Same construction quality grade	72

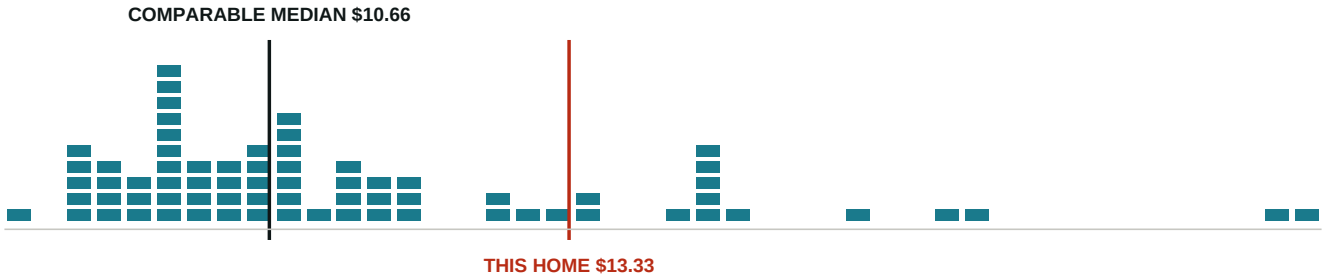
The comparable figure used is the median of all 72 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 72 properties 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	72
Lowest assessed	$8.29 per square foot
25th percentile	$9.80 per square foot
Median	$10.66 per square foot
75th percentile	$12.10 per square foot
Highest assessed	$20.06 per square foot
This home	$13.33 per square foot
Position	assessed above 58 of the 72 comparable properties, the 81st percentile



$8.29 per sq ft — 72 comparable properties by assessed value per square foot, one mark is one property — $20.06 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 72 comparables	$10.66
Building area of this home	1,200 sq ft
Median multiplied by building area	**$12,788**
Current total assessed value	$16,001
Difference, the reduction requested	**$3,213**

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 $3,213 in assessed value is worth roughly $681 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

72 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 72 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
31274110160000	4211 GREENBRIER LN	1,327	1969	3	1	$11,000	$8.29
31274070060000	4308 ARLINGTON DR	1,215	1971	3	1	$11,000	$9.05
31274040140000	4201 BIRCHWOOD RD	1,215	1967	3	1	$11,000	$9.05
31274040240000	4146 CLARK DR	1,215	1967	3	1	$11,000	$9.05
31274060110000	22200 KOSTNER AVE	1,215	1968	3	1	$11,000	$9.05
31274060190000	22240 KOSTNER AVE	1,212	1971	3	1	$11,000	$9.08
31274080130000	4247 ANDOVER DR	1,318	1972	3	1	$12,000	$9.10
31274030250000	4220 BIRCHWOOD RD	1,200	1967	3	1	$11,000	$9.17
31274080120000	4239 ANDOVER DR	1,200	1972	3	1	$11,000	$9.17
31274100280000	4307 ARLINGTON DR	1,290	1969	3	1	$12,000	$9.30
31273070310000	22231 BELMONT RD	1,250	1972	3	1	$12,000	$9.60
31273090260000	4540 SARATOGA RD	1,345	1971	3	1	$13,000	$9.67
31273040020000	4706 LEE CT	1,238	1971	3	1	$12,000	$9.69
31273090250000	4546 SARATOGA RD	1,238	1971	3	1	$12,000	$9.69
31273170090000	22148 E CHURCHILL DR	1,225	1972	2	1	$12,000	$9.80
31273090150000	4621 S CHURCHILL DR	1,225	1971	3	1	$12,000	$9.80
31273090030000	22230 LATONIA LN	1,225	1972	2	1	$12,000	$9.80
31273160060000	4513 WINDSOR ST	1,224	1971	3	1	$12,000	$9.80
31273010110000	4508 BALMORAL DR	1,219	1979	3	1	$12,001	$9.84
31274060010000	4321 POPLAR AVE	1,319	1968	4	1	$13,001	$9.86
31273160080000	4525 WINDSOR ST	1,214	1971	3	1	$12,001	$9.89
31273180180000	22159 E CHURCHILL DR	1,205	1970	3	1	$12,000	$9.96
31274080090000	4221 ANDOVER DR	1,104	1970	3	1	$11,000	$9.96
31273160230000	4500 S CHURCHILL DR HSE	1,190	1971	3	1	$12,000	$10.08
31274030330000	4130 BIRCHWOOD RD	1,189	1967	3	1	$12,000	$10.09
31273100130000	4621 SARATOGA RD	1,175	1971	3	1	$12,000	$10.21
31273030150000	4727 POPLAR AVE	1,175	1971	3	1	$12,000	$10.21
31273060050000	4723 LAUREL DR	1,175	1974	2	1	$12,001	$10.21
31274110210000	4137 GREENBRIER LN	1,064	1968	3	1	$11,000	$10.34
31273120060000	4449 ASCOT CT	1,148	1970	3	1	$12,000	$10.45
31273110150000	4430 ASCOT CT	1,238	1972	3	1	$13,001	$10.50
31273170020000	22106 E CHURCHILL DR	1,235	1971	3	1	$13,000	$10.53
31273050060000	22201 HAWTHORNE WAY	1,139	1972	2	1	$12,000	$10.54
31273130140000	4506 POPLAR AVE	1,225	1970	3	1	$13,000	$10.61
31274050030000	22111 KARLOV AVE	1,198	1971	3	1	$13,000	$10.85
31273080370000	4518 WINDSOR ST	1,105	1972	3	1	$12,000	$10.86
31273060080000	22242 BELMONT RD	1,102	1972	2	1	$12,001	$10.89
31273090020000	22224 LATONIA LN	1,101	1971	2	1	$12,000	$10.90
31274030150000	4241 POPLAR AVE	1,098	1967	3	1	$12,001	$10.93
31273040140000	22140 BELMONT RD	1,175	1971	3	1	$13,000	$11.06

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31274050070000	22131 KARLOV AVE	1,155	1967	3	1	$13,000	$11.26
31274040060000	22130 KARLOV AVE	1,066	1967	2	1	$12,000	$11.26
31274040170000	4219 BIRCHWOOD RD	1,152	1968	3	1	$13,000	$11.28
31273170230000	22105 WOODBINE RD	1,225	1970	3	1	$14,000	$11.43
31274030220000	4236 CLARK DR	1,099	1968	3	1	$13,001	$11.83
31274050190000	22243 KARLOV AVE	1,095	1970	3	1	$13,000	$11.87
31274080360000	4328 WHITEHALL LN	1,092	1969	3	1	$13,000	$11.90
31273080400000	4500 WINDSOR ST	1,170	1971	3	1	$15,001	$12.82
31273080170000	22135 ROCKINGHAM RD	1,320	1971	4	2	$17,001	$12.88
31273070070000	22226 ROCKINGHAM RD	1,220	1971	3	1	$16,000	$13.11
31273080390000	**4506 WINDSOR ST**	**1,200**	**1971**	**3**	**1**	**$16,001**	**$13.33**
31274050020000	22107 KARLOV AVE	1,120	1968	3	1	$15,000	$13.39
31274110080000	4301 GREENBRIER LN	1,112	1969	4	1	$15,000	$13.49
31274060060000		1,053	1970	3	1	$15,000	$14.25
31273050100000		1,167	1971	4	1	$17,001	$14.57
31273080050000		1,225	1973	4	1	$18,001	$14.69
31273120110000		1,069	1970	3	1	$16,001	$14.97
31274110260000		1,196	1961	4	2	$19,001	$15.89
31274090090000		1,200	1968	4	2	$20,000	$16.67
31274060090000		1,056	1972	3	2	$18,000	$17.05
31274070050000		1,069	1970	4	2	$21,000	$19.64

Median of all 72 comparables: $10.66 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32190, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 72 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.

31274110160000	31274070060000	31274040140000	31274040240000	31274060110000
31274060190000	31274080130000	31274030250000	31274080120000	31274100280000
31273120030000	31273090060000	31273070310000	31273090260000	31273040020000
31273090250000	31273170090000	31273090150000	31273090030000	31273160060000
31273010110000	31274060010000	31273160080000	31273180180000	31274080090000
31273160230000	31274030330000	31273100130000	31273030150000	31273060050000
31274110210000	31273120060000	31273110150000	31273170020000	31273050060000
31273130140000	31274100310000	31274050030000	31273080370000	31273160120000
31273060080000	31273090020000	31274030150000	31273040140000	31274050070000
31274040060000	31274040170000	31273170230000	31274110010000	31273180010000
31273030030000	31274030220000	31274050190000	31274080360000	31273080300000
31273080400000	31273080170000	31273070070000	31274050020000	31274110080000
31274060060000	31274100460000	31273050100000	31273080150000	31273090040000
31273080050000	31273120110000	31274110260000	31274090090000	31274060090000
31274070050000	31274040010000			

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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