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	17311190010000
Property address	3401 S OAKLEY AVE
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$48,000

12.0% of the current assessed value.

COMPARABLES IMPLY

$42,261

REDUCTION REQUESTED

$5,739

Estimated tax effect about $1,217 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 25 other properties in assessor neighborhood 76060 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 $22.87 per square foot. This home is assessed at $25.97 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,848 square feet gives $42,261. 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	1,848 square feet
Land area	3,000 square feet
Year built	1999
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$48,000
Assessed value per square foot	$25.97

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	41
2	Building area within 15% of this home	32
3	Built within 15 years of this home	25
4	Same building type	25
5	Same construction quality grade	25

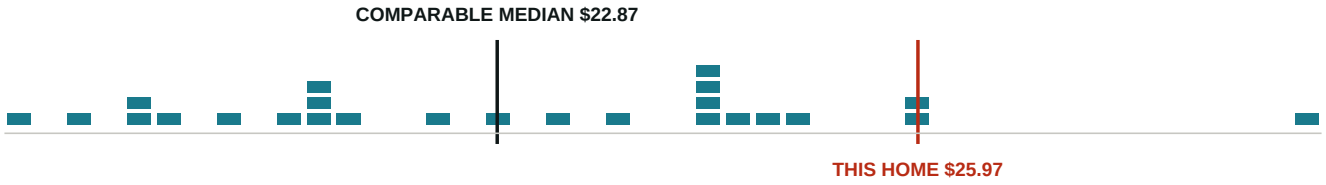
The comparable figure used is the median of all 25 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 25 properties 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	25
Lowest assessed	$19.23 per square foot
25th percentile	$21.38 per square foot
Median	$22.87 per square foot
75th percentile	$24.51 per square foot
Highest assessed	$28.95 per square foot
This home	$25.97 per square foot
Position	assessed above 24 of the 25 comparable properties, the 96th percentile



$19.23 per sq ft — 25 comparable properties by assessed value per square foot, one mark is one property — $28.95 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 25 comparables	$22.87
Building area of this home	1,848 sq ft
Median multiplied by building area	**$42,261**
Current total assessed value	$48,000
Difference, the reduction requested	**$5,739**

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 $5,739 in assessed value is worth roughly $1,217 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

All 25 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16354120390000	3416 W PERSHING RD	1,976	2005	3	2	$38,000	$19.23
16354070220000	3503 W 38TH ST	1,974	2007	3	2	$39,000	$19.76
17311140250000	3359 S HAMILTON AVE	1,964	2006	3	2	$39,556	$20.14
17312180020000	3305 S WOOD ST	1,920	1990	4	2	$39,000	$20.31
16354050200000	3311 W 37TH PL	1,900	2007	3	2	$39,001	$20.53
17312180010000	3301 S WOOD ST	1,920	1990	4	2	$40,000	$20.83
16364200310000	2500 W 38TH ST	1,683	2000	3	2	$35,982	$21.38
16364130160000	3639 S MAPLEWOOD AVE	1,944	2006	3	2	$42,000	$21.60
17312180050000	3311 S WOOD ST	1,805	1991	3	1	$39,000	$21.61
17312180030000	3307 S WOOD ST	1,805	1991	3	1	$39,000	$21.61
17311130010000	3301 S LEAVITT ST	1,748	2011	3	2	$37,985	$21.73
16364040410000	3544 S MAPLEWOOD AVE	1,602	1999	3	2	$36,000	$22.47
16364170200000	2725 W 37TH PL	1,618	1999	3	2	$37,001	$22.87
17312210340000	1722 W 34TH ST	1,584	1990	4	2	$37,000	$23.36
17321130520000	3429 S ASHLAND AVE	1,900	1999	3	2	$45,000	$23.68
17321110330000	3320 S JUSTINE ST	1,850	2002	4	2	$45,000	$24.32
17321110340000	3324 S JUSTINE ST	1,850	2002	4	2	$45,000	$24.32
17313070470000	3552 S DAMEN AVE	1,840	2002	3	1	$45,001	$24.46
17312210320000	1728 W 34TH ST	1,702	1999	4	2	$41,712	$24.51
17312270470000	3414 S HERMITAGE AVE	1,680	1993	4	2	$41,231	$24.54
17311190020000	3403 S OAKLEY AVE	1,604	1999	3	2	$39,936	$24.90
17312140210000	1642 W 32ND PL	1,840	2002	3	2	$46,000	$25.00
17321110350000	3326 S JUSTINE ST	1,854	2005	3	2	$48,000	$25.89
17321110360000	3328 S JUSTINE ST	1,850	2003	3	3	$47,917	$25.90
17311190010000	**3401 S OAKLEY AVE**	**1,848**	**1999**	**4**	**2**	**$48,000**	**$25.97**
17311070510000	2137 W 32ND ST	1,805	2014	3	2	$52,261	$28.95

Median of all 25 comparables: $22.87 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 25 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.

16354120390000	16354070220000	17311140250000	17312180020000	16354050200000
17312180010000	16364200310000	16364130160000	17312180050000	17312180030000
17311130010000	16364040410000	16364170200000	17312210340000	17321130520000
17321110330000	17321110340000	17313070470000	17312210320000	17312270470000
17311190020000	17312140210000	17321110350000	17321110360000	17311070510000

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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