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	19063070190000
Property address	4442 MAPLE AVE
Township	Stickney (36)
Assessor neighborhood	36012
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,000	**$26,859**	**$3,141**

10.5% of the current assessed value.
Estimated tax effect about $666 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 14 other properties in assessor neighborhood 36012 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 $18.84 per square foot. This home is assessed at $21.04 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,426 square feet gives $26,859. 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	1,426 square feet
Land area	8,280 square feet
Year built	1923
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$30,000
Assessed value per square foot	$21.04

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	248
2	Building area within 15% of this home	145
3	Built within 15 years of this home	14
4	Same building type	14
5	Same construction quality grade	14

The comparable figure used is the median of all 14 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 14 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	14
Lowest assessed	$9.43 per square foot
25th percentile	$17.95 per square foot
Median	$18.84 per square foot
75th percentile	$20.45 per square foot
Highest assessed	$24.03 per square foot
This home	$21.04 per square foot
Position	assessed above 11 of the 14 comparable properties, the 79th percentile



$9.43 per sq ft — 14 comparable properties by assessed value per square foot, one mark is one property — $24.03 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 14 comparables	$18.84
Building area of this home	1,426 sq ft
Median multiplied by building area	**$26,859**
Current total assessed value	$30,000
Difference, the reduction requested	**$3,141**

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 $3,141 in assessed value is worth roughly $666 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 14 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
19062060340000	3928 ELMWOOD AVE	1,506	1928	3	2	$14,196	$9.43
19062060330000	3928 ELMWOOD AVE	1,506	1928	3	2	$19,798	$13.15
19063200190000	4544 KENILWORTH AVE	1,406	1929	3	1	$25,000	$17.78
19061060470000	7103 40TH PL	1,506	1925	3	2	$27,000	$17.93
19061180320000	4222 MAPLE AVE	1,500	1930	3	1	$27,001	$18.00
19062190500000	4111 GUNDERSON AVE	1,512	1917	3	1	$28,000	$18.52
19061180240000	4204 MAPLE AVE	1,611	1924	4	2	$30,001	$18.62
19063080090000	4439 MAPLE AVE	1,575	1924	2	2	$30,000	$19.05
19061090080000	4017 CLINTON AVE	1,554	1923	3	2	$31,001	$19.95
19062010170000	3921 EUCLID AVE	1,617	1922	4	2	$33,000	$20.41
19061160280000	4124 GROVE AVE	1,368	1923	3	1	$28,000	$20.47
19063070190000	**4442 MAPLE AVE**	**1,426**	**1923**	**4**	**2**	**$30,000**	**$21.04**
19061240270000	4220 OAK PARK AVE	1,410	1928	3	2	$30,001	$21.28
19062150580000	4029 ELMWOOD AVE	1,360	1923	3	2	$30,000	$22.06
19063160080000	4527 MAPLE AVE	1,565	1922	2	2	$37,600	$24.03

Median of all 14 comparables: $18.84 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 36012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 14 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.

19062060340000	19062060330000	19063200190000	19061060470000	19061180320000
19062190500000	19061180240000	19063080090000	19061090080000	19062010170000
19061160280000	19061240270000	19062150580000	19063160080000	

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.