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	19091050210000
Property address	4751 S LOREL AVE
Township	Stickney (36)
Assessor neighborhood	36021
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$28,000

18.5% of the current assessed value.

COMPARABLES IMPLY

$22,829

Estimated tax effect about $1,097 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,171

SECTION 1

The argument in one paragraph

The Assessor values 141 other properties in assessor neighborhood 36021 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 $26.42 per square foot. This home is assessed at $32.41 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 864 square feet gives $22,829. 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	864 square feet
Land area	3,780 square feet
Year built	1960
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$28,000
Assessed value per square foot	$32.41

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	201
2	Building area within 15% of this home	180
3	Built within 15 years of this home	155
4	Same building type	141
5	Same construction quality grade	141

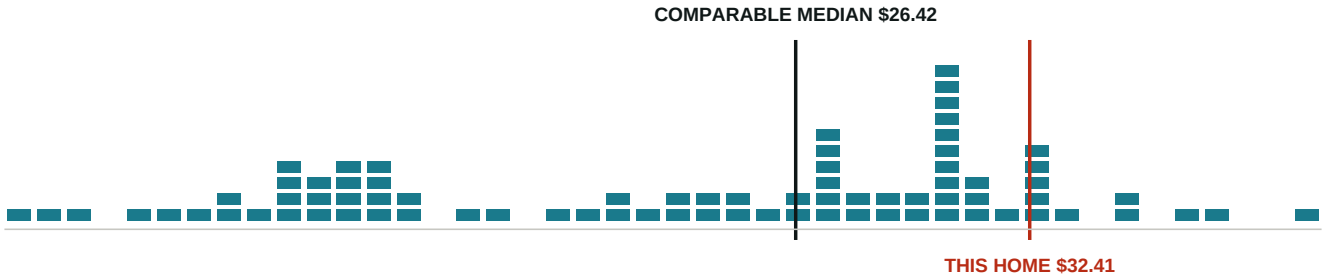
The comparable figure used is the median of all 141 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 141 properties 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	141
Lowest assessed	$6.19 per square foot
25th percentile	$15.79 per square foot
Median	$26.42 per square foot
75th percentile	$30.36 per square foot
Highest assessed	$39.87 per square foot
This home	$32.41 per square foot
Position	assessed above 124 of the 141 comparable properties, the 88th percentile



$6.19 per sq ft — 141 comparable properties by assessed value per square foot, one mark is 2 properties — $39.87 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 141 comparables	$26.42
Building area of this home	864 sq ft
Median multiplied by building area	**$22,829**
Current total assessed value	$28,000
Difference, the reduction requested	**$5,171**

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 $5,171 in assessed value is worth roughly $1,097 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

141 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 141 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
19091090400000	4836 S LINDER AVE	900	1949	2	1	$6,520	$7.24
19091260160000	5035 S LINDER AVE	849	1955	2	1	$7,090	$8.35
19091100020000	4801 S LINDER AVE	827	1948	2	1	$8,035	$9.72
19091120320000	4846 S LOREL AVE	882	1958	2	1	$8,946	$10.14
19091190080000	4915 S LOTUS AVE	888	1949	2	1	$10,690	$12.04
19091180420000	4946 S LOTUS AVE	894	1957	3	1	$11,148	$12.47
19091010200000	4748 S LINDER AVE	864	1950	3	1	$11,500	$13.31
19091010190000	4748 S LINDER AVE	864	1950	3	1	$11,500	$13.31
19091260140000	5031 S LINDER AVE	832	1948	2	1	$11,250	$13.52
19091260130000	5031 S LINDER AVE	832	1948	2	1	$11,250	$13.52
19091100180000	4847 S LINDER AVE	909	1954	3	1	$12,575	$13.83
19091100170000	4847 S LINDER AVE	909	1954	3	1	$12,575	$13.83
19091190070000	4915 S LOTUS AVE	888	1949	2	1	$14,460	$16.28
19091120310000	4846 S LOREL AVE	882	1958	2	1	$15,834	$17.95
19091090390000	4836 S LINDER AVE	900	1949	2	1	$16,630	$18.48
19091180430000	4946 S LOTUS AVE	894	1957	3	1	$18,003	$20.14
19091100010000	4801 S LINDER AVE	827	1948	2	1	$17,426	$21.07
19091210370000	4952 S LOCKWOOD AVE	886	1955	2	1	$19,000	$21.44
19091060100000	4705 S LOCKWOOD AVE	912	1958	2	1	$20,000	$21.93
19091150130000	4843 S LATROBE AVE	864	1955	2	1	$19,000	$21.99
19091260150000	5035 S LINDER AVE	849	1955	2	1	$18,910	$22.27
19091130400000		912	1958	3	1	$22,000	$24.12
19091160530000		896	1954	3	1	$22,000	$24.55
19091040390000		888	1957	2	1	$22,000	$24.77
19091060360000		864	1960	2	1	$23,000	$26.62
19091140280000		816	1954	2	1	$22,000	$26.96
19091060330000		864	1961	3	1	$24,000	$27.78
19091060340000		864	1960	2	1	$25,000	$28.94
19091110510000		864	1958	3	1	$25,000	$28.94
19091050130000		864	1958	2	1	$25,000	$28.94
19091080310000		893	1966	3	1	$26,000	$29.12
19091300380000		911	1948	2	1	$27,000	$29.64
19091060350000		864	1958	2	1	$26,000	$30.09
19091050310000		864	1960	3	1	$26,000	$30.09
19091050200000		864	1961	3	1	$26,000	$30.09
19091290310000		864	1950	3	1	$26,000	$30.09
19091070150000		864	1960	3	1	$26,000	$30.09
19091070140000		864	1958	3	1	$26,000	$30.09
19091130310000		864	1957	3	1	$26,000	$30.09
19091050290000		864	1961	4	2	$26,000	$30.09

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19091070160000		864	1958	2	1	$27,000	$31.25
19091050220000		864	1960	3	1	$27,000	$31.25
19091060110000		864	1960	3	1	$27,000	$31.25
19091110550000		864	1958	3	1	$27,000	$31.25
19091060300000		864	1958	3	1	$27,000	$31.25
19091040380000		888	1957	3	1	$28,000	$31.53
19091050100000		864	1958	4	2	$28,000	$32.41
19091050300000		864	1958	5	1	$28,000	$32.41
19091110520000		864	1960	3	2	$28,000	$32.41
19091110540000		864	1960	3	1	$28,000	$32.41
19091050110000		864	1958	3	1	$28,000	$32.41
19091050280000		864	1960	5	2	$28,000	$32.41
19091050260000		864	1960	4	2	$28,000	$32.41
19091050270000		864	1958	5	2	$28,000	$32.41
19091050210000	**4751 S LOREL AVE**	**864**	**1960**	**3**	**1**	**$28,000**	**$32.41**
19091200020000		864	1957	3	1	$30,000	$34.72
19091110530000		864	1959	4	2	$30,000	$34.72
19091130030000		864	1958	3	2	$30,000	$34.72
19091200090000		828	1965	3	1	$30,000	$36.23
19091090270000		881	1948	3	2	$33,000	$37.46
19091090280000		881	1948	3	1	$33,000	$37.46

Median of all 141 comparables: $26.42 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 36021, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 141 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.

19091190010000	19091090400000	19091100100000	19091260160000	19091100020000
19091120320000	19091070330000	19091160300000	19091190080000	19091170200000
19091170190000	19091180420000	19091100030000	19091100040000	19091010200000
19091010190000	19091260140000	19091260130000	19091100180000	19091100170000
19091110210000	19091110220000	19091090070000	19091090080000	19091100280000
19091100270000	19091020210000	19091020200000	19091270090000	19091270100000
19091160290000	19091110380000	19091110370000	19091170320000	19091170310000
19091260120000	19091260110000	19091260390000	19091260400000	19091200070000
19091200060000	19091190070000	19091110460000	19091110450000	19091100090000
19091120310000	19091090390000	19091180430000	19091070320000	19091100010000
19091210370000	19091060100000	19091190020000	19091150130000	19091260150000
19091140150000	19091080360000	19091240390000	19091190540000	19091030080000
19091060410000	19091130040000	19091130400000	19091160530000	19091040390000
19091200320000	19091160310000	19091180610000	19091030300000	19091160320000
19091060120000	19091060360000	19091120240000	19091140280000	19091260510000
19091130250000	19091070270000	19091080460000	19091240360000	19091080440000
19091000240000	19091050120000	19091000230000	19091070430000	19091170120000
19091110560000	19091060330000	19091160420000	19091060340000	19091110510000
19091050130000	19091080310000	19091110490000	19091080430000	19091050250000
19091300380000	19091060350000	19091050310000	19091050200000	19091290310000
19091070150000	19091070140000	19091130310000	19091050290000	19091210480000
19091260310000	19091260320000	19091250060000	19091080450000	19091260330000
19091250030000	19091260340000	19091240370000	19091250050000	19091160410000
19091170110000	19091060320000	19091070160000	19091050220000	19091060110000
19091110550000	19091060300000	19091040380000	19091080350000	19091050100000
19091050300000	19091110520000	19091110540000	19091050110000	19091050280000
19091050260000	19091050270000	19091290320000	19091250040000	19091200020000
19091110530000	19091130030000	19091200090000	19091090270000	19091090280000
19091250070000				

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.