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	19331110130000
Property address	8225 LOREL AVE
Township	Stickney (36)
Assessor neighborhood	36050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$33,000

18.2% of the current assessed value.

COMPARABLES IMPLY

$27,002

Estimated tax effect about $1,272 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,998

SECTION 1

The argument in one paragraph

The Assessor values 270 other properties in assessor neighborhood 36050 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 $18.75 per square foot. This home is assessed at $22.92 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,440 square feet gives $27,002. 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	1,440 square feet
Land area	10,374 square feet
Year built	1959
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	2
Half bathrooms	None recorded

Total assessed value	$33,000
Assessed value per square foot	$22.92

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	2,332
2	Building area within 15% of this home	636
3	Built within 15 years of this home	566
4	Same building type	273
5	Same construction quality grade	270

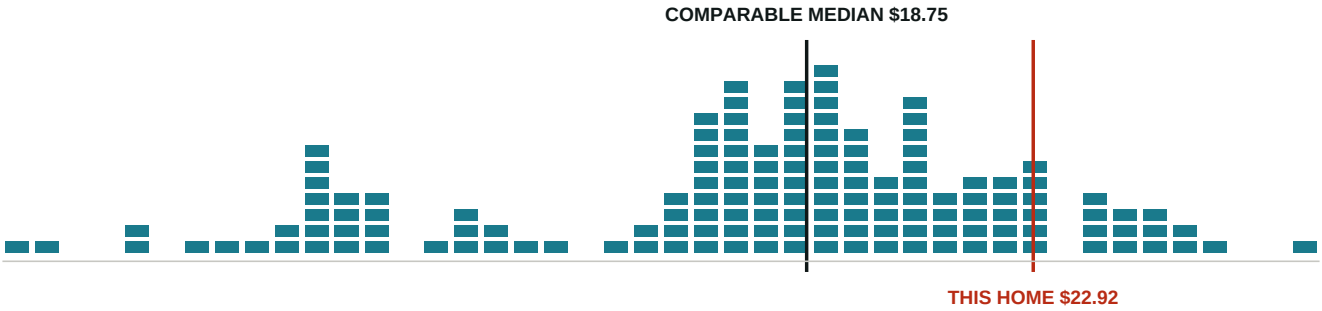
The comparable figure used is the median of all 270 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 270 properties 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	270
Lowest assessed	$3.97 per square foot
25th percentile	$16.69 per square foot
Median	$18.75 per square foot
75th percentile	$20.91 per square foot
Highest assessed	$28.18 per square foot
This home	$22.92 per square foot
Position	assessed above 238 of the 270 comparable properties, the 88th percentile



$3.97 per sq ft — 270 comparable properties by assessed value per square foot, one mark is 2 properties — $28.18 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 270 comparables	$18.75
Building area of this home	1,440 sq ft
Median multiplied by building area	**$27,002**
Current total assessed value	$33,000
Difference, the reduction requested	**$5,998**

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 $5,998 in assessed value is worth roughly $1,272 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

270 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 270 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
19293140170000	7808 MCVICKER AVE	1,450	1948	3	1	$9,268	$6.39
19294160280000	7828 CENTRAL AVE	1,419	1959	3	1	$10,473	$7.38
19283220050000	7715 S LOREL AVE	1,459	1952	3	1	$13,575	$9.30
19283220060000	7715 S LOREL AVE	1,459	1952	3	1	$13,575	$9.30
19283210150000	7740 LOREL AVE	1,470	1957	4	2	$13,753	$9.36
19284180030000	7815 LECLAIRE AVE	1,466	1951	3	1	$14,345	$9.79
19284180040000	7815 LECLAIRE AVE	1,466	1951	3	1	$14,345	$9.79
19284170220000	7822 S LE CLAIRE AVE	1,464	1952	3	1	$14,345	$9.80
19284170230000	7822 S LE CLAIRE AVE	1,464	1952	3	1	$14,345	$9.80
19293150310000	7836 AUSTIN AVE	1,415	1948	3	1	$13,950	$9.86
19293150300000	7836 AUSTIN AVE	1,415	1948	3	1	$13,950	$9.86
19293110190000	7814 MELVINA AVE 1	1,485	1948	4	1	$14,845	$10.00
19293110200000	7814 MELVINA AVE 1	1,485	1948	4	1	$14,845	$10.00
19283190040000	7705 LOTUS AVE	1,411	1956	3	1	$14,345	$10.17
19283190030000	7705 LOTUS AVE	1,411	1956	3	1	$14,345	$10.17
19294160270000	7828 CENTRAL AVE	1,419	1959	3	1	$17,178	$12.11
19283210160000	7740 LOREL AVE	1,470	1957	4	2	$18,043	$12.27
19294020130000	7737 S MASON AVE	1,431	1951	4	2	$17,845	$12.47
19294020120000	7737 S MASON AVE	1,431	1951	4	2	$17,845	$12.47
19293140180000	7808 MCVICKER AVE	1,450	1948	3	1	$20,423	$14.08
19331020120000	8115 CENTRAL AVE	1,474	1947	3	1	$23,000	$15.60
19331160190000		1,478	1961	3	1	$25,000	$16.91
19304120130000		1,472	1958	3	1	$25,000	$16.98
19334030150000		1,467	1948	2	1	$25,000	$17.04
19334040430000		1,436	1959	3	1	$25,000	$17.41
19331120160000		1,480	1956	3	1	$26,000	$17.57
19331140150000		1,472	1954	4	1	$26,000	$17.66
19331090090000		1,407	1947	3	1	$25,000	$17.77
19331170070000		1,448	1952	3	1	$26,000	$17.96
19331100110000		1,447	1955	4	1	$26,000	$17.97
19331160280000		1,403	1956	3	1	$25,219	$17.98
19334020810000		1,446	1959	3	1	$26,000	$17.98
19331160200000		1,442	1953	4	2	$26,000	$18.03
19334010800000		1,430	1966	3	1	$26,000	$18.18
19333180110000		1,429	1956	2	1	$26,000	$18.19
19333140010000		1,480	1952	4	2	$27,000	$18.24
19333250110000		1,475	1959	3	1	$27,000	$18.31
19334050850000		1,406	1972	3	1	$26,000	$18.49
19283060290000		1,403	1948	3	1	$26,000	$18.53
19333030280000		1,394	1959	3	1	$26,000	$18.65

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19333240050000		1,447	1960	3	1	$27,000	$18.66
19333250360000		1,435	1957	3	1	$27,000	$18.82
19333180070000		1,430	1953	3	1	$27,000	$18.88
19331170090000		1,482	1953	4	2	$28,000	$18.89
19333190110000		1,481	1961	3	1	$28,000	$18.91
19284170150000		1,425	1959	5	2	$27,000	$18.95
19331150080000		1,474	1962	3	2	$28,000	$19.00
19334050860000		1,406	1969	4	2	$27,000	$19.20
19333250040000		1,455	1956	4	1	$28,000	$19.24
19333240080000		1,398	1957	3	1	$27,000	$19.31
19304080390000		1,451	1961	3	1	$30,000	$20.68
19331110310000		1,429	1958	3	1	$30,000	$20.99
19333240300000		1,402	1966	4	2	$30,000	$21.40
19331100200000		1,432	1944	3	1	$31,000	$21.65
19331010280000		1,404	1959	4	2	$31,000	$22.08
19333060130000		1,423	1955	3	1	$32,000	$22.49
19333240060000		1,407	1956	3	1	$32,000	$22.74
19331110130000	**8225 LOREL AVE**	**1,440**	**1959**	**3**	**2**	**$33,000**	**$22.92**
19332010090000		1,435	1969	4	2	$33,000	$23.00
19331160290000		1,470	1953	4	2	$34,000	$23.13
19333200180000		1,468	1961	3	1	$34,000	$23.16

Median of all 270 comparables: $18.75 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 36050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 270 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.

19294020260000	19284060340000	19293140170000	19293150240000	19283180440000
19283180460000	19294160280000	19283210100000	19283210080000	19283210090000
19283110010000	19283220050000	19283220060000	19283210150000	19283110020000
19294010330000	19294010340000	19284170180000	19284180030000	19284180040000
19284170220000	19284170230000	19293150310000	19293150300000	19284080160000
19284080150000	19293110190000	19293110200000	19283190040000	19283190030000
19294010380000	19294010390000	19283250010000	19283310210000	19283310220000
19284050210000	19284050220000	19283250020000	19283280140000	19283280130000
19293150090000	19293150100000	19294160270000	19283210160000	19304060270000
19304060280000	19283180450000	19294020130000	19294020120000	19303080110000
19303080120000	19333100150000	19333100160000	19284170190000	19293140180000
19293150250000	19331020120000	19284050010000	19294020250000	19334050420000
19331150070000	19331140250000	19294140370000	19331120230000	19334060820000
19331020330000	19303070410000	19331110140000	19331110150000	19283140150000
19331140290000	19303070420000	19331110220000	19331160190000	19284100090000
19293140380000	19304120130000	19334020170000	19334030150000	19304140050000
19331160100000	19294080150000	19294080160000	19284180370000	19283060260000
19283120310000	19283270010000	19331130150000	19333190070000	19293050430000
19332030060000	19331130020000	19294010120000	19334040430000	19332010290000
19331090080000	19334030200000	19334050880000	19332030170000	19294030360000
19331120160000	19331120190000	19331130070000	19331140150000	19331160080000
19332020210000	19294120100000	19331090090000	19331170070000	19331100110000
19331160280000	19334020810000	19331160200000	19294130360000	19331150200000
19334010800000	19333180110000	19333140010000	19333250110000	19334040580000
19333010140000	19333090140000	19333240330000	19283210360000	19334050850000
19294060020000	19283060290000	19333010160000	19294130010000	19333030280000
19333240050000	19334040490000	19334070300000	19334070460000	19334020320000
19331160260000	19331030230000	19331160270000	19333250360000	19331030420000
19331070310000	19331170080000	19333180070000	19331170090000	19331080250000
19333190110000	19284170150000	19331150080000	19284020180000	19331170040000
19334010450000	19331150180000	19331130030000	19334050860000	19332050130000
19331070090000	19333250040000	19284060330000	19331160040000	19333240080000
19331160070000	19334050250000	19331080220000	19333020410000	19331080150000
19331170010000	19334070870000	19334010390000	19331110120000	19334050870000
19334040510000	19333210120000	19334020600000	19331110040000	19334010380000
19333020280000	19304170250000	19334010400000	19334010470000	19331120020000
19333170070000	19334010810000	19334060660000	19331110240000	19334050530000
19293140440000	19333250250000	19293120150000	19331010340000	19334050540000
19333240020000	19333190140000	19333260160000	19304080390000	19333020380000
19333020360000	19331080300000	19331000100000	19333020460000	19333260130000
19333220050000	19333220070000	19331020190000	19333250310000	19331120120000
19293130150000	19333150160000	19331110310000	19334011020000	19283140500000
19333150030000	19333000250000	19332020230000	19334060870000	19333240300000
19333130110000	19294100170000	19331100200000	19293110370000	19332040110000
19334080020000	19293010400000	19331090180000	19333250270000	19293050450000

19331010280000	19331140160000	19333240150000	19283190410000	19331060150000
19331000110000	19304080100000	19332050070000	19333060130000	19333020500000
19331090160000	19333240060000	19331090380000	19334000420000	19333080160000
19332010090000	19333250340000	19331160290000	19283270380000	19283270370000
19334011000000	19333200180000	19304140020000	19283190420000	19333240320000
19284190010000	19294100180000	19303050010000	19334040370000	19284220090000
19333240100000	19334060790000	19331140200000	19293090010000	19333090180000
19333050530000	19283320350000	19333110060000	19334060810000	19283260380000
19304120200000	19333000300000	19333080110000	19331080260000	19331130210000

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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