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	19331160290000
Property address	8038 LOTUS 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

$34,000

21.6% of the current assessed value.

COMPARABLES IMPLY

$26,669

Estimated tax effect about $1,555 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,331

SECTION 1

The argument in one paragraph

The Assessor values 233 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 $18.14 per square foot. This home is assessed at $23.13 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,470 square feet gives $26,669. 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	1,470 square feet
Land area	10,374 square feet
Year built	1953
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$34,000
Assessed value per square foot	$23.13

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	599
3	Built within 15 years of this home	533
4	Same building type	236
5	Same construction quality grade	233

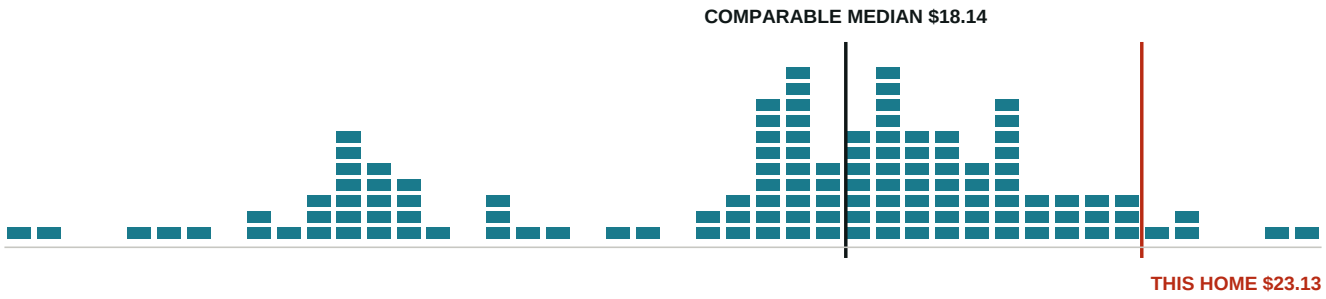
The comparable figure used is the median of all 233 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 233 properties 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	233
Lowest assessed	$3.97 per square foot
25th percentile	$15.60 per square foot
Median	$18.14 per square foot
75th percentile	$19.82 per square foot
Highest assessed	$26.16 per square foot
This home	$23.13 per square foot
Position	assessed above 227 of the 233 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 233 comparables	$18.14
Building area of this home	1,470 sq ft
Median multiplied by building area	**$26,669**
Current total assessed value	$34,000
Difference, the reduction requested	**$7,331**

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 $7,331 in assessed value is worth roughly $1,555 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

233 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 233 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
19294020260000	7710 MAYFIELD AVE	1,493	1949	4	1	$5,921	$3.97
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
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
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
19294020250000		1,493	1949	4	1	$23,769	$15.92
19331020330000		1,504	1951	3	1	$25,000	$16.62
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
19283120310000		1,508	1958	3	1	$26,000	$17.24
19283270010000		1,508	1957	4	1	$26,000	$17.24
19331130150000		1,508	1958	3	1	$26,000	$17.24
19331060060000		1,505	1942	3	1	$26,000	$17.28
19331130020000		1,498	1959	3	1	$26,000	$17.36
19334040430000		1,436	1959	3	1	$25,000	$17.41
19332010290000		1,488	1962	3	1	$26,000	$17.47
19331090080000		1,488	1958	4	1	$26,000	$17.47
19331120160000		1,480	1956	3	1	$26,000	$17.57
19331140150000		1,472	1954	4	1	$26,000	$17.66
19331170070000		1,448	1952	3	1	$26,000	$17.96
19331100110000		1,447	1955	4	1	$26,000	$17.97
19334020810000		1,446	1959	3	1	$26,000	$17.98
19331160200000		1,442	1953	4	2	$26,000	$18.03
19331150200000		1,487	1952	3	1	$27,000	$18.16
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

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19333250110000		1,475	1959	3	1	$27,000	$18.31
19333240050000		1,447	1960	3	1	$27,000	$18.66
19331160260000		1,492	1959	3	2	$28,000	$18.77
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
19333250040000		1,455	1956	4	1	$28,000	$19.24
19293120150000		1,517	1959	3	1	$31,000	$20.44
19304080390000		1,451	1961	3	1	$30,000	$20.68
19333260130000		1,495	1962	4	2	$31,000	$20.74
19331110310000		1,429	1958	3	1	$30,000	$20.99
19334060870000		1,498	1965	3	2	$32,000	$21.36
19331100200000		1,432	1944	3	1	$31,000	$21.65
19333060130000		1,423	1955	3	1	$32,000	$22.49
19331110130000		1,440	1959	3	2	$33,000	$22.92
19333250340000		1,517	1957	3	4	$35,000	$23.07
19331160290000	**8038 LOTUS AVE**	**1,470**	**1953**	**4**	**2**	**$34,000**	**$23.13**
19333200180000		1,468	1961	3	1	$34,000	$23.16

Median of all 233 comparables: $18.14 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 233 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
19334020070000	19334020080000	19283110010000	19283220050000	19283220060000
19283210150000	19283110020000	19294010330000	19294010340000	19284170180000
19284180030000	19284180040000	19284170220000	19284170230000	19293150310000
19293150300000	19284080160000	19284080150000	19293110190000	19293110200000
19293000290000	19293000280000	19283190040000	19283190030000	19294010380000
19294010390000	19283250010000	19283310210000	19283310220000	19303040340000
19303040350000	19284050210000	19284050220000	19283250020000	19283280140000
19283280130000	19293150090000	19293150100000	19294160270000	19283210160000
19283180450000	19294020130000	19294020120000	19303080110000	19303080120000
19284170190000	19293140180000	19293150250000	19331020120000	19284050010000
19294020250000	19293060440000	19334080030000	19334050420000	19331150070000
19331140250000	19294140370000	19334060820000	19331020330000	19303070410000
19331110140000	19331110150000	19283140150000	19331140290000	19333090100000
19303070420000	19331110220000	19331160190000	19284100090000	19293140380000
19304120130000	19334020170000	19334030150000	19304140050000	19331160100000
19294080150000	19294080160000	19284180370000	19283060260000	19283120310000
19283270010000	19331130150000	19333190070000	19331060060000	19293050430000
19332030060000	19331130020000	19294010120000	19334040430000	19332010290000
19331090080000	19334030200000	19334050880000	19294030360000	19331120160000
19331120190000	19331130070000	19331140150000	19331160080000	19294120100000
19331090090000	19331170070000	19331100110000	19331160280000	19334020810000
19331160200000	19294130360000	19331150200000	19334010800000	19333180110000
19333140010000	19331070180000	19333250110000	19334040580000	19333010140000
19333090140000	19333240330000	19283060290000	19333010160000	19294130010000
19333030280000	19333240050000	19334040490000	19334070300000	19334070460000
19334020320000	19331160260000	19331160270000	19333250360000	19331030420000
19331070310000	19331170080000	19333180070000	19331170090000	19331080250000
19333190110000	19284170150000	19331150080000	19284020180000	19331170040000
19334010450000	19331150180000	19331130030000	19294120060000	19333250040000
19333240340000	19284060330000	19331160040000	19333240080000	19334050250000
19331080220000	19333020410000	19331080150000	19331170010000	19334010390000
19331110120000	19334040510000	19333210120000	19334020600000	19331110040000
19334010380000	19333020280000	19304170250000	19334010400000	19334010470000
19331120020000	19333170070000	19334010810000	19331110240000	19283210310000
19334050530000	19293140440000	19333250250000	19293120150000	19331010340000
19334050540000	19333240020000	19333190140000	19333260160000	19304080390000
19333020380000	19333020360000	19331080300000	19331000100000	19333020460000
19333260130000	19333220050000	19333220070000	19333260110000	19331020190000
19333250310000	19331120120000	19293130150000	19331110310000	19283140500000
19333000250000	19332020230000	19334060870000	19333240300000	19333130110000
19331100200000	19293110370000	19293010400000	19331090180000	19293050450000
19331010280000	19331140160000	19333240150000	19283190410000	19331060150000
19333060130000	19333240060000	19331090380000	19331110130000	19334000420000

19333080160000 19333250340000 19333200180000 19304140020000 19283190420000
19333240320000 19333110060000 19331080260000

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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