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	19333160020000
Property address	8305 LONG 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	COMPARABLES IMPLY	REDUCTION REQUESTED
$26,000	$22,492	$3,508

13.5% of the current assessed value.
Estimated tax effect about $744 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 264 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 $17.35 per square foot. This home is assessed at $20.06 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,296 square feet gives $22,492. 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	1,296 square feet
Land area	10,374 square feet
Year built	1953
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$26,000
Assessed value per square foot	$20.06

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	1,053
3	Built within 15 years of this home	835
4	Same building type	265
5	Same construction quality grade	264

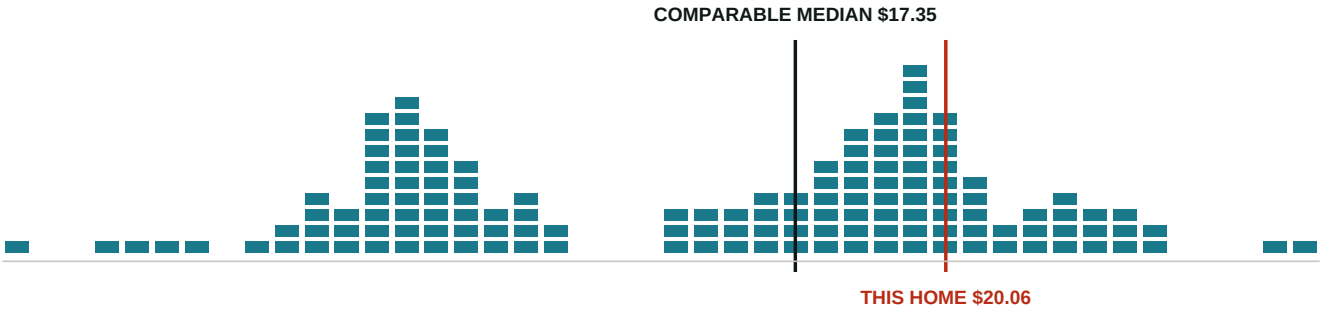
The comparable figure used is the median of all 264 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 264 properties 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	264
Lowest assessed	$3.09 per square foot
25th percentile	$10.72 per square foot
Median	$17.35 per square foot
75th percentile	$19.60 per square foot
Highest assessed	$26.79 per square foot
This home	$20.06 per square foot
Position	assessed above 215 of the 264 comparable properties, the 81st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 264 comparables	$17.35
Building area of this home	1,296 sq ft
Median multiplied by building area	**$22,492**
Current total assessed value	$26,000
Difference, the reduction requested	**$3,508**

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 $3,508 in assessed value is worth roughly $744 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

264 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 264 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
19284080170000	7729 LARAMIE AVE 1	1,280	1954	4	2	$3,955	$3.09
19284080190000	7729 LARAMIE AVE 1	1,280	1954	4	2	$6,065	$4.74
19333050070000	8629 LATROBE AVE	1,248	1949	4	1	$6,083	$4.87
19303030170000	7743 NEW ENGLAND AVE	1,264	1939	3	1	$7,752	$6.13
19304100070000	7825 NAGLE AVE	1,341	1942	3	2	$8,352	$6.23
19283230240000	7750 LATROBE AVE	1,296	1948	4	1	$11,090	$8.56
19283340030000	7803 LATROBE AVE	1,249	1946	3	1	$12,575	$10.07
19283340020000	7803 LATROBE AVE	1,249	1946	3	1	$12,575	$10.07
19293090080000	7825 S MULLIGAN AVE	1,260	1949	3	1	$12,845	$10.19
19293090070000	7825 MULLIGAN AVE	1,260	1949	3	1	$12,845	$10.19
19283030080000	7519 LATROBE AVE	1,305	1947	3	1	$13,563	$10.39
19283030090000	7519 LATROBE AVE	1,305	1947	3	1	$13,563	$10.39
19283350110000	7830 LOCKWOOD AVE	1,298	1949	3	1	$13,701	$10.56
19333050210000		1,332	1948	4	1	$14,113	$10.60
19333050200000		1,332	1948	4	1	$14,113	$10.60
19283360020000		1,251	1948	3	1	$13,341	$10.66
19283350100000		1,298	1949	3	1	$14,276	$11.00
19283360010000		1,251	1948	3	1	$13,959	$11.16
19283230230000		1,296	1948	4	1	$15,060	$11.62
19283250030000		1,335	1952	3	1	$20,000	$14.98
19303050070000		1,305	1941	3	1	$20,000	$15.33
19284080180000		1,280	1954	4	2	$19,780	$15.45
19303030180000		1,264	1939	3	1	$19,938	$15.77
19283320200000		1,260	1949	3	1	$20,000	$15.87
19303010200000		1,331	1946	4	1	$22,000	$16.53
19283320340000		1,330	1948	3	1	$22,000	$16.54
19304100080000		1,341	1942	3	2	$22,338	$16.66
19283220460000		1,310	1948	3	1	$22,000	$16.79
19283330200000		1,296	1951	3	1	$22,000	$16.98
19284040170000		1,280	1953	3	1	$22,000	$17.19
19283130230000		1,326	1952	3	1	$23,000	$17.35
19304050390000		1,267	1957	3	1	$22,000	$17.36
19331120040000		1,259	1957	3	1	$22,000	$17.47
19331140050000		1,331	1951	2	1	$24,000	$18.03
19283140390000		1,265	1948	3	2	$23,000	$18.18
19294060220000		1,260	1960	3	1	$23,000	$18.25
19334020450000		1,307	1952	3	1	$24,000	$18.36
19331060270000		1,282	1949	3	1	$24,000	$18.72
19331150010000		1,314	1952	3	1	$25,000	$19.03
19334040310000		1,313	1960	3	1	$25,000	$19.04

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19331070130000		1,312	1952	4	1	$25,000	$19.05
19304120270000		1,305	1956	3	1	$25,000	$19.16
19333140040000		1,288	1954	3	1	$25,000	$19.41
19333150050000		1,339	1953	3	1	$26,000	$19.42
19333050150000		1,260	1959	3	1	$25,000	$19.84
19294100110000		1,302	1944	3	1	$26,000	$19.97
19304100110000		1,297	1958	3	1	$26,000	$20.05
19283180130000		1,296	1950	3	1	$26,000	$20.06
19333160020000	**8305 LONG AVE**	**1,296**	**1953**	**3**	**1**	**$26,000**	**$20.06**
19293080370000		1,268	1941	3	1	$26,000	$20.50
19333160070000		1,315	1953	3	1	$27,000	$20.53
19334070620000		1,314	1953	3	2	$27,000	$20.55
19333190040000		1,285	1954	3	1	$27,000	$21.01
19331100180000		1,268	1942	3	1	$27,000	$21.29
19331030180000		1,294	1954	2	1	$28,000	$21.64
19333160230000		1,338	1954	3	1	$29,106	$21.75
19304110310000		1,284	1955	2	2	$28,000	$21.81
19331100130000		1,271	1947	3	1	$28,000	$22.03
19333130030000		1,324	1950	3	1	$30,000	$22.66
19333170110000		1,299	1954	4	2	$31,000	$23.86
19333080080000		1,315	1956	4	2	$34,000	$25.86

Median of all 264 comparables: $17.35 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 264 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.

19284080170000	19284080190000	19333050070000	19293150140000	19303030170000
19304100070000	19294080010000	19333030060000	19284020080000	19284020070000
19283130060000	19283060070000	19283230240000	19293070290000	19283250200000
19283230220000	19283340170000	19283340180000	19283030170000	19283030180000
19283110200000	19283370150000	19283370140000	19283110180000	19283250070000
19283220100000	19283350130000	19283350120000	19294080030000	19294080040000
19283130130000	19283130120000	19303040190000	19303080030000	19303080040000
19293130260000	19293130250000	19303040200000	19283110250000	19304090200000
19304090190000	19283340030000	19283340020000	19293090080000	19293090070000
19303040170000	19303040180000	19303080060000	19303080050000	19283340220000
19283340210000	19283060170000	19283060180000	19283030080000	19283030090000
19283360030000	19294110280000	19294110270000	19283360070000	19283350110000
19333050210000	19333050200000	19283360020000	19293010070000	19293010080000
19283130160000	19283130170000	19283130050000	19304070160000	19284100130000
19284100140000	19283350100000	19283060060000	19283110210000	19293070280000
19333050080000	19333050090000	19283360010000	19331020150000	19333050170000
19333050160000	19283130150000	19283130140000	19283360200000	19294150080000
19294150070000	19283230230000	19294090220000	19294090210000	19293140190000
19293140200000	19283360040000	19283250190000	19283230210000	19283110190000
19294120200000	19294120190000	19283110170000	19304070150000	19304080200000
19304080210000	19283250060000	19303030150000	19303030160000	19283220090000
19283250030000	19294080020000	19293150130000	19303050070000	19284080180000
19331030140000	19303030180000	19331000210000	19283320200000	19304150240000
19283290060000	19331080060000	19331060070000	19334060370000	19303010200000
19283320340000	19304140150000	19304100080000	19283220460000	19293010120000
19334020430000	19283330200000	19331100100000	19331150040000	19284040170000
19331080090000	19283130230000	19304050390000	19334020580000	19331120040000
19331140070000	19283260060000	19334020570000	19331020270000	19331140110000
19331140100000	19331090370000	19331000200000	19283060270000	19331140050000
19334020510000	19334020670000	19331140040000	19283140390000	19331080140000
19294060210000	19294060220000	19333150040000	19304030380000	19334020450000
19333140090000	19294140260000	19283070240000	19304050400000	19304090020000
19333170160000	19283070250000	19333120240000	19331060270000	19333170050000
19334000940000	19333250170000	19284100330000	19333150130000	19284070260000
19283180160000	19331150010000	19334040310000	19284190230000	19331030170000
19333010380000	19331070130000	19334020490000	19304120270000	19333170140000
19334030210000	19284180310000	19334000770000	19293040430000	19333250240000
19333170130000	19333160150000	19333170210000	19333160140000	19333250020000
19283310320000	19333150140000	19284060010000	19333140040000	19333150050000
19304100120000	19331060130000	19284190240000	19331090320000	19334070600000
19294100220000	19284070010000	19333100170000	19333250210000	19333050150000
19293090100000	19294100110000	19331030590000	19334030340000	19331020230000
19333170240000	19304100110000	19333250260000	19333250100000	19333250300000
19283180130000	19334000820000	19334061170000	19293020350000	19333160290000
19333170220000	19331130200000	19334041000000	19283170420000	19334011030000

19293080370000	19333160070000	19334070620000	19333030070000	19334020720000
19334020710000	19283160440000	19333190040000	19331100180000	19331030180000
19331120010000	19333160230000	19331120250000	19304110310000	19333160120000
19333110250000	19331100130000	19284110380000	19304060380000	19331030290000
19334020660000	19331130190000	19284100390000	19333170250000	19283160430000
19333200040000	19333130030000	19332030070000	19333010220000	19331140130000
19333020260000	19331090270000	19331070160000	19331070170000	19294150380000
19333110030000	19333170110000	19333080080000	19333070050000	

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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