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	19333160180000
Property address	8306 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	COMPARABLES IMPLY	REDUCTION REQUESTED
$31,000	**$27,139**	**$3,861**

12.5% of the current assessed value.
Estimated tax effect about $819 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 234 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 $16.67 per square foot. This home is assessed at $19.04 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,628 square feet gives $27,139. 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	1,628 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	2
Half bathrooms	None recorded

Total assessed value	$31,000
Assessed value per square foot	$19.04

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	2,332
2	Building area within 15% of this home	411
3	Built within 15 years of this home	378
4	Same building type	236
5	Same construction quality grade	234

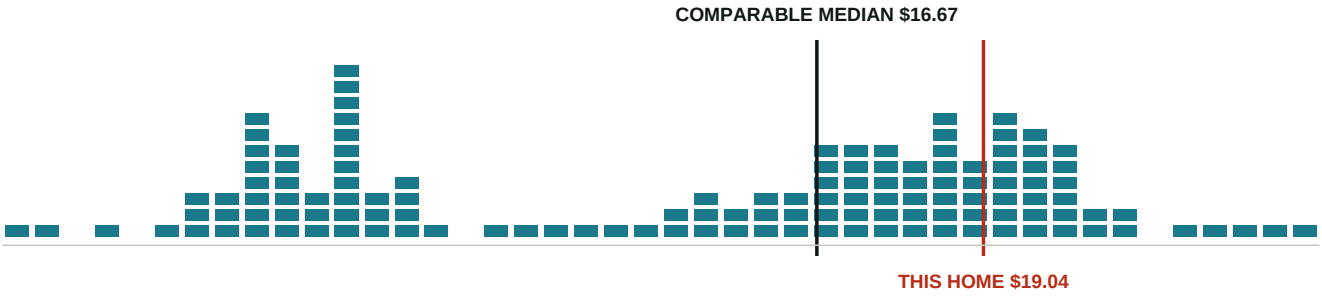
The comparable figure used is the median of all 234 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 234 properties 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	234
Lowest assessed	$5.08 per square foot
25th percentile	$9.87 per square foot
Median	$16.67 per square foot
75th percentile	$18.99 per square foot
Highest assessed	$23.83 per square foot
This home	$19.04 per square foot
Position	assessed above 177 of the 234 comparable properties, the 76th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 234 comparables	$16.67
Building area of this home	1,628 sq ft
Median multiplied by building area	**$27,139**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,861**

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 $3,861 in assessed value is worth roughly $819 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

234 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 234 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
19303030280000	7718 NEWCASTLE AVE	1,645	1948	4	2	$8,352	$5.08
19304050240000	7704 NAGLE AVE	1,575	1952	4	1	$8,152	$5.18
19304050290000	7716 NAGLE AVE	1,573	1959	4	1	$10,383	$6.60
19283110090000	7619 LATROBE AVE	1,579	1948	4	2	$12,290	$7.78
19283130210000	7658 LOCKWOOD AVE	1,672	1949	3	1	$14,163	$8.47
19283130200000	7658 LOCKWOOD AVE	1,672	1949	3	1	$14,163	$8.47
19284080020000	7713 LARAMIE AVE	1,631	1952	3	1	$13,870	$8.50
19283070060000	7545 LATROBE AVE	1,589	1947	3	1	$13,575	$8.54
19283070070000	7545 LATROBE AVE	1,589	1947	3	1	$13,575	$8.54
19284080010000	7713 LARAMIE AVE	1,631	1952	3	1	$14,190	$8.70
19283070080000	7551 LATROBE AVE	1,608	1947	3	1	$14,075	$8.75
19283070090000	7551 LATROBE AVE	1,608	1947	3	1	$14,075	$8.75
19293030220000	7700 MELVINA AVE	1,650	1950	4	1	$14,794	$8.97
19293030210000	7700 MELVINA AVE	1,650	1950	4	1	$14,999	$9.09
19283030040000	7509 LATROBE AVE	1,645	1947	4	2	$15,063	$9.16
19283030050000	7509 LATROBE AVE	1,645	1947	4	2	$15,063	$9.16
19283360060000	7830 LATROBE AVE	1,680	1948	3	1	$16,094	$9.58
19283260120000	7821 CENTRAL AVE	1,614	1953	3	1	$15,825	$9.80
19283260110000	7821 CENTRAL AVE	1,614	1953	3	1	$15,825	$9.80
19293000110000	7729 NARRAGANSETT AVE	1,612	1952	3	1	$15,825	$9.82
19293000120000	7729 NARRAGANSETT AVE	1,612	1952	3	1	$15,825	$9.82
19283060200000	7550 LATROBE AVE	1,592	1947	4	1	$15,663	$9.84
19283060190000	7550 LATROBE AVE	1,592	1947	4	1	$15,663	$9.84
19283360050000		1,680	1948	3	1	$16,697	$9.94
19294140130000		1,678	1938	3	1	$16,845	$10.04
19294140140000		1,678	1938	3	1	$16,845	$10.04
19283110080000		1,579	1948	4	2	$16,860	$10.68
19294010260000		1,623	1945	4	1	$17,331	$10.68
19294010250000		1,623	1945	4	1	$17,629	$10.86
19304050280000		1,573	1959	4	1	$19,307	$12.27
19283280010000		1,646	1948	2	1	$21,000	$12.76
19303030270000		1,645	1948	4	2	$22,338	$13.58
19304050230000		1,575	1952	4	1	$21,538	$13.67
19334020500000		1,616	1952	3	1	$26,000	$16.09
19304170150000		1,611	1955	4	1	$26,000	$16.14
19334011120000		1,593	1955	3	2	$26,000	$16.32
19331080050000		1,578	1941	4	2	$26,000	$16.48
19333160240000		1,676	1953	4	1	$28,000	$16.71
19333080040000		1,600	1946	3	1	$27,000	$16.88
19333170290000		1,636	1956	3	1	$28,000	$17.11

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19333200060000		1,636	1954	3	1	$28,000	$17.11
19304170130000		1,577	1956	5	2	$27,000	$17.12
19331060080000		1,620	1956	4	2	$28,000	$17.28
19333020210000		1,584	1954	3	2	$28,000	$17.68
19333170190000		1,681	1956	3	1	$30,000	$17.85
19333160250000		1,671	1954	4	1	$30,000	$17.95
19333170030000		1,647	1954	3	1	$29,603	$17.97
19293130240000		1,651	1957	5	1	$30,000	$18.17
19333250150000		1,650	1957	3	1	$30,000	$18.18
19333150150000		1,644	1959	4	1	$30,000	$18.25
19333250070000		1,634	1957	4	1	$30,000	$18.36
19334000880000		1,629	1950	4	2	$30,000	$18.42
19333170260000		1,681	1956	4	1	$31,000	$18.44
19284220230000		1,640	1960	3	1	$31,000	$18.90
19333160260000		1,582	1956	3	2	$30,000	$18.96
19333160180000	**8306 LOREL AVE**	**1,628**	**1953**	**3**	**2**	**$31,000**	**$19.04**
19284210230000		1,665	1947	3	1	$32,000	$19.22
19334020380000		1,607	1953	3	1	$31,000	$19.29
19332050010000		1,578	1951	3	1	$31,000	$19.65
19333170320000		1,601	1957	5	2	$32,000	$19.99
19284100340000		1,589	1957	4	1	$32,000	$20.14

Median of all 234 comparables: $16.67 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 234 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.

19303030280000	19304050240000	19293150140000	19304050290000	19283230200000
19283240170000	19283110090000	19284020080000	19284020070000	19283130060000
19283250090000	19283250080000	19283370160000	19283370170000	19283130210000
19283130200000	19284080020000	19283070060000	19283070070000	19293070290000
19283140190000	19283140180000	19283100150000	19283100160000	19284080010000
19283070080000	19283070090000	19283340080000	19283340090000	19283340170000
19283340180000	19283030170000	19283030180000	19293030220000	19293030210000
19283030040000	19283030050000	19283370150000	19283370140000	19293020220000
19294030340000	19294030330000	19293020210000	19294040390000	19283360060000
19283230190000	19294040400000	19283260120000	19283260110000	19293000110000
19293000120000	19283350130000	19283350120000	19283060200000	19283060190000
19294080030000	19294080040000	19283130130000	19283130120000	19303040190000
19303080030000	19303080040000	19293130260000	19293130250000	19303040200000
19283360050000	19294140130000	19294140140000	19303040170000	19303040180000
19303080060000	19303080050000	19283340220000	19283340210000	19283110080000
19294010260000	19294080170000	19294080180000	19283130050000	19304070160000
19294010250000	19283240180000	19293070280000	19304050280000	19304070150000
19283280010000	19303030270000	19304050230000	19284040120000	19283220350000
19331020250000	19332030130000	19332030140000	19331070070000	19294100290000
19284110140000	19332040070000	19293150130000	19284110090000	19331030140000
19331020130000	19331020140000	19331000210000	19304150240000	19334020500000
19304170150000	19283290060000	19331060070000	19334011120000	19334060370000
19331080050000	19284190260000	19294140390000	19304140150000	19331090300000
19333200050000	19331100030000	19333160240000	19334000930000	19333250130000
19333080040000	19333240200000	19293010120000	19334020430000	19331100100000
19293020500000	19283330180000	19331150040000	19333170290000	19333200060000
19304170130000	19331060080000	19331080090000	19333150090000	19333160200000
19333240130000	19331150110000	19333020210000	19334020570000	19333150020000
19333190060000	19331090370000	19332040160000	19333160100000	19333170190000
19333220040000	19333170300000	19333160250000	19333170030000	19333160300000
19283260020000	19334020670000	19293130240000	19333250150000	19333150150000
19333020630000	19333150040000	19304030380000	19333250070000	19333140090000
19294140260000	19331120060000	19334000880000	19333170260000	19304050250000
19304050260000	19333160160000	19304090020000	19333170160000	19283070250000
19333190020000	19333170050000	19284100330000	19284220230000	19333160260000
19284070260000	19283180160000	19284190230000	19331030170000	19333010380000
19333170140000	19284210230000	19334020380000	19333250240000	19333170130000
19333160150000	19333170210000	19333160140000	19333250020000	19283310320000
19333150140000	19284060010000	19333070220000	19304100120000	19293030010000
19294020010000	19294100220000	19332050010000	19333250370000	19284070010000
19293130010000	19333100170000	19333250210000	19294100140000	19331030590000
19284060020000	19283280210000	19283280200000	19333170320000	19331020230000
19333170240000	19333250260000	19333250100000	19333250300000	19333070140000
19334000820000	19284100340000	19331060210000	19293020350000	19333160290000
19333170220000	19293080280000	19304090010000	19284110390000	19333190030000

19283160440000 19331110080000 19294090180000 19333110250000 19284100390000
19283160430000 19333200040000 19333010220000 19333110030000

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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