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	19333240260000
Property address	8437 CENTRAL AVE
Township	Stickney (36)
Assessor neighborhood	36050
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$26,000

26.1% of the current assessed value.

COMPARABLES IMPLY

$19,214

Estimated tax effect about $1,439 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,786

SECTION 1

The argument in one paragraph

The Assessor values 208 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 $25.12 per square foot. This home is assessed at $33.99 per square foot, which is 35% above that median. Applying the median the Assessor already uses for those neighbors to this home's 765 square feet gives $19,214. 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	765 square feet
Land area	10,707 square feet
Year built	1949
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$26,000
Assessed value per square foot	$33.99

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	570
2	Building area within 15% of this home	240
3	Built within 15 years of this home	230
4	Same building type	208
5	Same construction quality grade	208

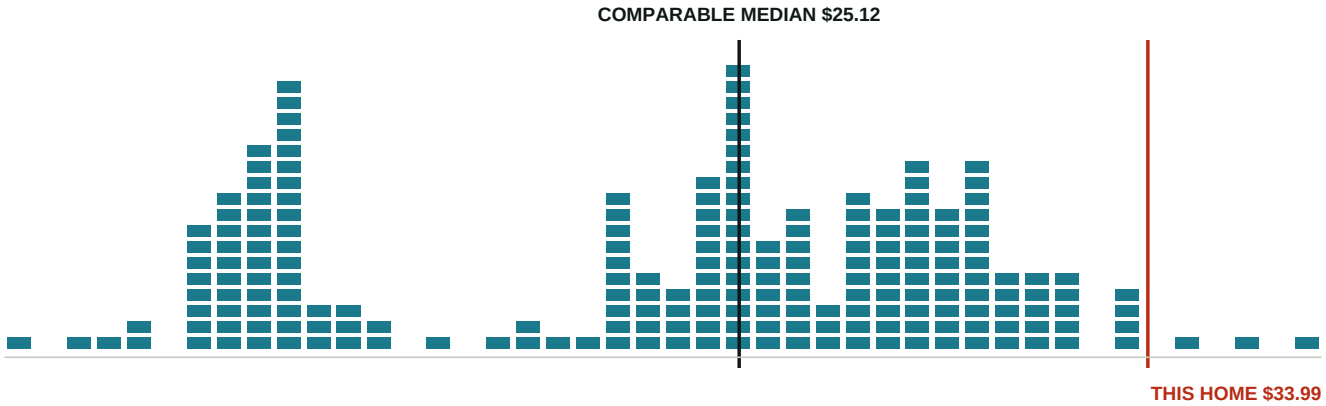
The comparable figure used is the median of all 208 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 208 properties 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	208
Lowest assessed	$9.17 per square foot
25th percentile	$15.60 per square foot
Median	$25.12 per square foot
75th percentile	$28.94 per square foot
Highest assessed	$37.76 per square foot
This home	$33.99 per square foot
Position	assessed above 205 of the 208 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 208 comparables	$25.12
Building area of this home	765 sq ft
Median multiplied by building area	**$19,214**
Current total assessed value	$26,000
Difference, the reduction requested	**$6,786**

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 $6,786 in assessed value is worth roughly $1,439 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

208 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 208 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
19303030260000	7712 NEWCASTLE AVE	780	1946	2	1	$7,152	$9.17
19334000980000	5140 85TH ST	794	1943	3	1	$8,853	$11.15
19333030170000	8618 LOREL AVE	768	1948	3	1	$9,525	$12.40
19333030180000	8618 LOREL AVE	768	1948	3	1	$10,488	$13.66
19333030190000	8618 LOREL AVE	768	1948	3	1	$10,488	$13.66
19283370060000	7843 LATROBE AVE	720	1947	3	1	$9,890	$13.74
19284040020000	7655 LARAMIE AVE	792	1953	2	1	$11,450	$14.46
19284040010000	7655 LARAMIE AVE	792	1953	2	1	$11,450	$14.46
19303050030000	7808 NEWLAND AVE	720	1956	2	1	$10,860	$15.08
19303050040000	7808 NEWLAND AVE	720	1956	2	1	$10,860	$15.08
19303010020000	7700 NEWLAND AVE	758	1941	3	1	$11,472	$15.13
19303010010000	7700 NEWLAND AVE	758	1941	3	1	$11,551	$15.24
19293150070000	7817 MCVICKER AVE HSE	780	1951	2	1	$12,000	$15.38
19293150080000	7817 MCVICKER AVE HSE	780	1951	2	1	$12,000	$15.38
19293150270000	7830 AUSTIN AVE	804	1948	3	2	$12,450	$15.49
19293150260000	7830 AUSTIN AVE	804	1948	3	2	$12,450	$15.49
19283060090000	7553 S LOCKWOOD AVE	720	1948	3	1	$11,163	$15.50
19283060080000	7553 S LOCKWOOD AVE	720	1948	3	1	$11,163	$15.50
19284050250000	7642 LECLAIRE AVE	768	1953	2	1	$12,480	$16.25
19284050260000	7642 LECLAIRE AVE	768	1953	2	1	$12,480	$16.25
19334000970000		794	1943	3	1	$16,024	$20.18
19293000010000		760	1960	3	1	$17,000	$22.37
19303040330000		760	1960	3	1	$17,000	$22.37
19303030250000		780	1946	2	1	$17,538	$22.48
19304060130000		792	1957	2	1	$18,000	$22.73
19334060960000		795	1951	3	1	$18,666	$23.48
19303040320000		770	1960	2	1	$19,000	$24.68
19304140140000		768	1961	3	1	$19,000	$24.74
19331030160000		805	1952	2	1	$20,000	$24.84
19293070400000		760	1960	3	1	$19,000	$25.00
19293070390000		760	1960	3	1	$19,000	$25.00
19304050430000		790	1951	2	1	$20,000	$25.32
19293140150000		780	1948	2	1	$20,000	$25.64
19283280250000		774	1946	2	1	$20,000	$25.84
19283310330000		768	1956	2	1	$20,000	$26.04
19334030370000		768	1954	3	1	$20,000	$26.04
19331140140000		800	1953	2	1	$21,000	$26.25
19334020790000		800	1960	1	1	$21,000	$26.25
19331010160000		754	1941	2	1	$20,000	$26.53
19331080230000		752	1947	2	1	$20,000	$26.60

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19334040320000		805	1954	2	1	$22,000	$27.33
19331020170000		768	1949	2	1	$21,000	$27.34
19333140120000		804	1953	3	1	$22,000	$27.36
19333240180000		804	1954	2	1	$22,000	$27.36
19333180050000		804	1950	2	1	$22,000	$27.36
19334050390000		735	1956	2	1	$21,000	$28.57
19333240070000		768	1960	2	1	$22,000	$28.65
19331010070000		759	1941	2	1	$22,000	$28.99
19333240170000		804	1956	3	1	$24,000	$29.85
19333240190000		804	1954	2	1	$24,000	$29.85
19333150080000		804	1955	3	1	$24,000	$29.85
19293150280000		798	1963	3	1	$25,000	$31.33
19334010340000		797	1955	2	1	$25,000	$31.37
19333090190000		790	1948	2	1	$25,000	$31.65
19331150100000		780	1954	3	1	$25,000	$32.05
19283330030000		768	1961	3	1	$25,000	$32.55
19332020200000		752	1942	2	1	$25,000	$33.24
19333150070000		804	1953	4	2	$27,000	$33.58
19334020800000		768	1962	2	1	$26,000	$33.85
19333240260000	**8437 CENTRAL AVE**	**765**	**1949**	**2**	**1**	**$26,000**	**$33.99**
19334020610000		724	1956	3	1	$25,000	$34.53

Median of all 208 comparables: $25.12 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 208 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.

19303030260000	19294120130000	19334000980000	19284080100000	19333030170000
19284040070000	19284040060000	19284020090000	19284020100000	19284160080000
19284160070000	19333030180000	19333030190000	19283370060000	19283320110000
19283320100000	19293030240000	19293030230000	19283160380000	19283160370000
19284050060000	19284050070000	19284040110000	19284040100000	19284050030000
19284040020000	19284040010000	19283160400000	19283160390000	19304030190000
19303050050000	19303050060000	19284050020000	19304030200000	19303030340000
19303030330000	19303050030000	19303050040000	19304050350000	19304050340000
19303010020000	19333050300000	19283190020000	19303010010000	19293150070000
19293150080000	19303030350000	19303030360000	19293150270000	19293150260000
19283060090000	19283060080000	19283190010000	19284080090000	19284050250000
19284050260000	19333050310000	19293140130000	19293140140000	19293010140000
19293010130000	19283370050000	19334000970000	19294010030000	19293000190000
19294010040000	19293140390000	19283160140000	19294010050000	19283160130000
19294040010000	19293000010000	19303040330000	19303030250000	19304060130000
19284100110000	19284100120000	19303040400000	19294160120000	19294060010000
19333090150000	19331020180000	19334060960000	19294120140000	19334020620000
19331070110000	19332060080000	19334040520000	19334040620000	19334040600000
19304170140000	19334040530000	19331060320000	19334010270000	19332050050000
19303040320000	19304140140000	19331030160000	19293070400000	19293070390000
19334050220000	19331120140000	19331000190000	19334020590000	19334020740000
19334020750000	19293000050000	19303040410000	19293000030000	19331060120000
19331140090000	19304050430000	19333120030000	19334060320000	19333120040000
19334040500000	19334050410000	19293140150000	19304070410000	19283280250000
19283310330000	19334030370000	19331140140000	19334020790000	19303040280000
19333100020000	19333070120000	19331010160000	19283280380000	19331080230000
19293040040000	19334010280000	19334040320000	19331020170000	19333140120000
19333240180000	19333180050000	19333070110000	19333160170000	19333230010000
19333160010000	19334010260000	19333170080000	19332040190000	19334050280000
19331080190000	19283330190000	19334050390000	19333050450000	19284070400000
19293150290000	19293070360000	19333240070000	19333020220000	19293080460000
19293080470000	19333070130000	19304100090000	19293040030000	19293010290000
19293080450000	19293010320000	19304100050000	19331010070000	19333170100000
19283160560000	19293000040000	19333030240000	19284070380000	19284070370000
19333240170000	19333240190000	19333150080000	19294020370000	19293010300000
19293010380000	19293010370000	19284100080000	19294120080000	19284060130000
19293010310000	19331110100000	19283170190000	19284060140000	19284100060000
19293040020000	19332030200000	19284070420000	19284070360000	19293080480000
19293040110000	19293150280000	19332030150000	19334010340000	19294040410000
19333090190000	19331150100000	19304130180000	19333170090000	19293010330000
19283330030000	19332020200000	19333060120000	19333150070000	19334020800000
19334020610000	19293010340000	19284070390000		

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.