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	29182310050000
Property address	15415 MARSHFIELD AVE
Township	Thornton (37)
Assessor neighborhood	37070
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$13,000

34.6% of the current assessed value.

COMPARABLES IMPLY

$8,503

REDUCTION REQUESTED

$4,497

Estimated tax effect about $954 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 107 other properties in assessor neighborhood 37070 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 $5.85 per square foot. This home is assessed at $8.95 per square foot, which is 53% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,453 square feet gives $8,503. 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	1,453 square feet
Land area	3,720 square feet
Year built	1918
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$13,000
Assessed value per square foot	$8.95

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	1,557
2	Building area within 15% of this home	517
3	Built within 15 years of this home	224
4	Same building type	107
5	Same construction quality grade	107

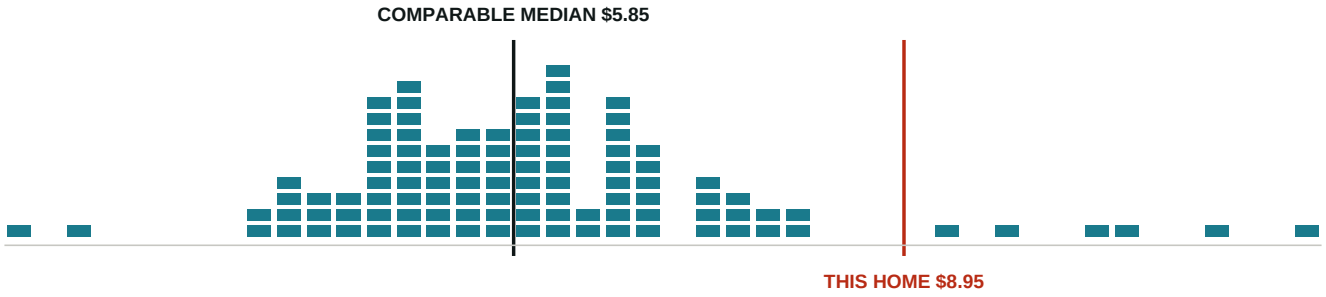
The comparable figure used is the median of all 107 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 107 properties 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	107
Lowest assessed	$1.81 per square foot
25th percentile	$5.04 per square foot
Median	$5.85 per square foot
75th percentile	$6.71 per square foot
Highest assessed	$12.26 per square foot
This home	$8.95 per square foot
Position	assessed above 101 of the 107 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 107 comparables	$5.85
Building area of this home	1,453 sq ft
Median multiplied by building area	**$8,503**
Current total assessed value	$13,000
Difference, the reduction requested	**$4,497**

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 $4,497 in assessed value is worth roughly $954 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

107 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 107 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
29083180260000	15028 VINE AVE	1,500	1930	3	1	$2,721	$1.81
29081230280000	14626 LEXINGTON AVE	1,580	1929	3	2	$3,901	$2.47
29081260290000	14634 CENTER AVE	1,558	1913	3	1	$6,000	$3.85
29172080160000	15231 BROADWAY AVE	1,491	1908	3	1	$6,001	$4.02
29173200430000	69 E 159TH ST	1,483	1927	2	1	$6,000	$4.05
29182130430000	15212 S PAULINA AVE	1,465	1913	3	2	$6,000	$4.10
29173160420000	135 W 158TH ST	1,401	1916	4	1	$6,001	$4.28
29073150290000	14810 ROBEY AVE	1,560	1916	3	1	$7,000	$4.49
29074300390000	15027 MARSHFIELD AVE	1,512	1917	3	1	$7,000	$4.63
29074240180000	15031 WINCHESTER AVE	1,449	1908	3	1	$7,000	$4.83
29073310220000	15035 HOYNE AVE	1,444	1908	3	1	$7,000	$4.85
29173000250000	15543 ASHLAND AVE	1,439	1926	3	1	$7,000	$4.86
29183030070000	218 W 155TH PL	1,438	1920	5	2	$7,000	$4.87
29074250120000	15017 LINCOLN AVE	1,412	1930	3	1	$7,000	$4.96
29182310100000	15431 S MARSHFIELD AVE	1,411	1918	3	1	$7,000	$4.96
29182030240000	15124 S WOOD ST	1,393	1927	3	1	$7,000	$5.03
29081230270000	14626 LEXINGTON AVE	1,580	1929	3	2	$7,957	$5.04
29074100100000	14823 HONORE AVE	1,389	1923	3	1	$7,000	$5.04
29171120040000	15313 ASHLAND AVE	1,387	1912	2	1	$7,001	$5.05
29171120090000	15325 S ASHLAND AVE HSE	1,386	1927	3	1	$7,000	$5.05
29171090250000	15202 LEXINGTON AVE	1,384	1908	3	1	$7,000	$5.06
29184070180000	15514 ASHLAND AVE	1,377	1914	4	2	$7,000	$5.08
29182230050000	15309 MARSHFIELD AVE	1,368	1923	2	1	$7,000	$5.12
29173020230000	15522 LOOMIS AVE	1,494	1903	3	2	$8,000	$5.35
29182060090000	15113 S PAULINA AVE	1,489	1923	3	1	$8,000	$5.37
29084160230000	245 E 150TH ST	1,440	1923	3	1	$8,000	$5.56
29173080170000	15645 MYRTLE AVE	1,427	1921	4	1	$8,000	$5.61
29182130370000	15234 S PAULINA AVE	1,404	1913	4	2	$8,000	$5.70
29182210500000	15336 S PAULINA AVE	1,567	1922	3	1	$9,000	$5.74
29084180080000	14922 WASHINGTON AVE	1,386	1905	3	2	$8,000	$5.77
29084090050000	14817 MAIN ST	1,557	1923	3	1	$9,000	$5.78
29184250120000	114 W 158TH ST	1,550	1929	2	1	$9,000	$5.81
29171010300000	15126 MYRTLE AVE	1,368	1916	3	1	$8,000	$5.85
29182050260000	15112 S PAULINA AVE	1,538	1925	2	1	$9,000	$5.85
29074070310000	14838 WINCHESTER AVE	1,350	1908	3	1	$8,000	$5.93
29083110400000	14848 CENTER AVE	1,512	1913	4	1	$9,000	$5.95
29084090120000		1,482	1923	3	1	$9,000	$6.07
29173020100000		1,480	1924	3	1	$9,000	$6.08
29182010060000		1,468	1930	4	1	$9,000	$6.13
29073070330000		1,440	1916	3	2	$9,000	$6.25

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29182150040000		1,440	1928	3	1	$9,000	$6.25
29182070020000		1,415	1918	3	1	$9,000	$6.36
29083180250000		1,500	1930	3	1	$9,681	$6.45
29173180490000		1,370	1924	3	1	$9,000	$6.57
29182060190000		1,513	1923	3	2	$10,000	$6.61
29081190300000		1,512	1925	4	2	$10,000	$6.61
29181190090000		1,345	1927	3	1	$9,000	$6.69
29073070030000		1,330	1929	3	1	$9,000	$6.77
29084090130000		1,464	1926	3	1	$10,000	$6.83
29173220030000		1,459	1927	4	2	$10,000	$6.85
29173140060000		1,354	1924	3	1	$10,000	$7.39
29083190300000		1,350	1929	3	2	$10,001	$7.41
29083050360000		1,331	1929	4	1	$10,000	$7.51
29173130440000		1,573	1924	3	1	$12,000	$7.63
29184230260000		1,561	1929	3	2	$12,000	$7.69
29182310050000	**15415 MARSHFIELD AVE**	**1,453**	**1918**	**4**	**2**	**$13,000**	**$8.95**
29074180170000		1,507	1931	4	2	$14,000	$9.29
29182230060000		1,425	1923	4	2	$14,000	$9.82
29173010150000		1,512	1916	3	1	$16,000	$10.58
29173120240000		1,399	1929	3	1	$16,000	$11.44
29171010080000		1,550	1924	4	2	$19,000	$12.26

Median of all 107 comparables: $5.85 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 107 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.

29083180260000	29081230280000	29173020290000	29081260290000	29074240030000
29172080160000	29173200430000	29182130430000	29074190100000	29173160420000
29173170270000	29073150290000	29183030120000	29074300390000	29074170140000
29182120250000	29081170150000	29074240180000	29173060230000	29073310220000
29182110420000	29173000250000	29183030070000	29074250120000	29182310100000
29182030240000	29081230270000	29074100100000	29171120040000	29171120090000
29171090250000	29184070180000	29182230050000	29173100270000	29083100090000
29074070100000	29173020230000	29173060220000	29182060090000	29171090270000
29074290210000	29182300270000	29171180110000	29084160230000	29173110270000
29173080170000	29173020300000	29182130370000	29182210500000	29084180080000
29084090050000	29184250120000	29171010300000	29182050260000	29074070310000
29083110400000	29084160220000	29084090090000	29084090080000	29074160210000
29084090120000	29173020100000	29171080010000	29172060310000	29182010060000
29073150370000	29173120260000	29171030280000	29182220300000	29084000440000
29073070330000	29182150040000	29171000300000	29182070020000	29083180250000
29173180490000	29182060190000	29081190300000	29181190090000	29173120250000
29083200370000	29073070030000	29182070010000	29182230280000	29173080330000
29084090130000	29173220030000	29184220150000	29182150110000	29182220290000
29173140060000	29083190300000	29184300250000	29084040420000	29083050360000
29173130440000	29184230260000	29171000170000	29182150130000	29184300160000
29182060120000	29074180170000	29182230060000	29173010150000	29173080060000
29173120240000	29171010080000			

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.