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	29213130320000
Property address	379 E 167TH ST
Township	Thornton (37)
Assessor neighborhood	37130
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$14,000

21.9% of the current assessed value.

COMPARABLES IMPLY

$10,937

REDUCTION REQUESTED

$3,063

Estimated tax effect about $650 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 488 other properties in assessor neighborhood 37130 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 $9.80 per square foot. This home is assessed at $12.54 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,116 square feet gives $10,937. 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	1,116 square feet
Land area	4,125 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$14,000
Assessed value per square foot	$12.54

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	918
2	Building area within 15% of this home	676
3	Built within 15 years of this home	553
4	Same building type	490
5	Same construction quality grade	488

The comparable figure used is the median of all 488 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 488 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	488
Lowest assessed	$1.71 per square foot
25th percentile	$6.66 per square foot
Median	$9.80 per square foot
75th percentile	$12.36 per square foot
Highest assessed	$18.33 per square foot
This home	$12.54 per square foot
Position	assessed above 371 of the 488 comparable properties, the 76th percentile



$1.71 per sq ft — 488 comparable properties by assessed value per square foot, one mark is 3 properties — $18.33 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 488 comparables	$9.80
Building area of this home	1,116 sq ft
Median multiplied by building area	**$10,937**
Current total assessed value	$14,000
Difference, the reduction requested	**$3,063**

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 $3,063 in assessed value is worth roughly $650 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

488 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 488 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
29301310020000	2019 W 170TH ST HSE	1,120	1952	3	1	$3,747	$3.35
29211090300000	16120 WALLACE ST	1,122	1949	3	1	$4,039	$3.60
29301240180000	17041 WESTERN AVE	1,102	1954	3	1	$4,090	$3.71
29163030470000	15644 UNION AVE	1,104	1948	3	1	$4,666	$4.23
29301050050000		1,115	1951	3	1	$6,525	$5.85
29301050060000		1,115	1951	3	1	$6,525	$5.85
29302110110000		1,126	1962	3	1	$6,599	$5.86
29302110010000		1,126	1962	3	1	$6,600	$5.86
29302110020000		1,126	1962	3	1	$6,600	$5.86
29302110100000		1,126	1962	3	1	$6,601	$5.86
29302240330000		1,110	1955	3	1	$6,543	$5.89
29302240340000		1,110	1955	3	1	$6,543	$5.89
29302250220000		1,128	1972	3	1	$7,043	$6.24
29302250210000		1,128	1972	3	1	$7,043	$6.24
29301250210000		1,120	1956	3	1	$7,043	$6.29
29301250220000		1,120	1956	3	1	$7,043	$6.29
29301240170000		1,102	1954	3	1	$8,039	$7.29
29163150130000		1,118	1963	3	1	$8,657	$7.74
29163150120000		1,118	1963	3	1	$8,657	$7.74
29211090310000		1,122	1949	3	1	$9,056	$8.07
29301310010000		1,120	1952	3	1	$9,222	$8.23
29163030460000		1,104	1948	3	1	$9,428	$8.54
29301000330000		1,112	1950	3	1	$10,000	$8.99
29301010300000		1,107	1961	3	1	$10,000	$9.03
29213130040000		1,103	1952	3	1	$10,000	$9.07
29302010380000		1,100	1953	3	1	$10,000	$9.09
29301220430000		1,126	1947	3	1	$12,000	$10.66
29213090270000		1,122	1956	3	1	$12,000	$10.70
29301100160000		1,120	1956	3	1	$12,000	$10.71
29211130690000		1,117	1951	3	1	$12,001	$10.74
29301150080000		1,115	1962	3	1	$12,000	$10.76
29213010110000		1,104	1960	3	1	$12,000	$10.87
29301140210000		1,100	1963	3	1	$12,000	$10.91
29301140030000		1,126	1955	3	1	$13,000	$11.55
29211010570000		1,124	1955	2	1	$13,000	$11.57
29163030230000		1,113	1961	3	1	$13,000	$11.68
29301110160000		1,107	1958	4	1	$13,000	$11.74
29301050160000		1,107	1954	3	1	$13,000	$11.74
29301120280000		1,107	1956	3	1	$13,000	$11.74
29301150100000		1,107	1956	3	1	$13,000	$11.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29213140060000		1,107	1961	3	1	$13,001	$11.74
29213040400000		1,104	1960	3	1	$13,000	$11.78
29213130310000		1,104	1962	3	1	$13,001	$11.78
29213000440000		1,101	1964	3	1	$13,001	$11.81
29213000430000		1,101	1966	3	1	$13,001	$11.81
29163040320000		1,130	1956	3	1	$14,001	$12.39
29213130320000	**379 E 167TH ST**	**1,116**	**1961**	**3**	**1**	**$14,000**	**$12.54**
29163130020000		1,105	1961	3	1	$14,000	$12.67
29213130300000		1,104	1961	3	1	$14,001	$12.68
29213030300000		1,104	1963	3	1	$14,001	$12.68
29211040220000		1,132	1957	3	1	$16,001	$14.14
29211030800000		1,131	1962	3	1	$16,000	$14.15
29213140300000		1,125	1959	3	1	$16,000	$14.22
29211190120000		1,114	1962	3	1	$16,001	$14.36
29211050230000		1,104	1964	3	1	$16,000	$14.49
29213030310000		1,104	1963	3	1	$16,001	$14.49
29213130340000		1,125	1964	3	1	$17,001	$15.11
29211190100000		1,122	1960	3	1	$17,001	$15.15
29211190190000		1,114	1959	3	1	$17,000	$15.26
29211040140000		1,105	1957	3	1	$17,001	$15.39
29213080280000		1,104	1959	3	2	$19,000	$17.21

Median of all 488 comparables: $9.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37130, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 488 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.

29301290190000	29301000180000	29301030340000	29301070280000	29163080180000
29301310020000	29213090070000	29211090300000	29163150150000	29301240180000
29301170290000	29301290160000	29301000020000	29301000250000	29163110050000
29163030470000	29211090280000	29301100290000	29301080070000	29301080060000
29301190250000	29301000050000	29301180020000	29301180010000	29301270370000
29301270380000	29301200050000	29213080020000	29301000140000	29301000170000
29301000190000	29301000200000	29302270200000	29301020060000	29301020050000
29302270190000	29213080010000	29301250320000	29301250310000	29301170130000
29301170120000	29301210390000	29301210380000	29302190240000	29302190230000
29302190100000	29302190090000	29301290170000	29301180270000	29301180280000
29292030280000	29301070220000	29301070230000	29301080140000	29301080150000
29301150240000	29301150230000	29301040080000	29301040070000	29301200440000
29301200450000	29302240220000	29301290150000	29301290140000	29301060060000
29301060050000	29301200140000	29301200150000	29163090090000	29301060040000
29301150320000	29301150330000	29301060030000	29292030270000	29301050050000
29301050060000	29302110110000	29302110010000	29302110020000	29302110100000
29302240330000	29302240340000	29301170230000	29301170240000	29292040110000
29292040120000	29301080130000	29301080120000	29301170090000	29301170080000
29211090430000	29211090440000	29301080040000	29301000040000	29301080050000
29301000030000	29301240320000	29301240330000	29301260220000	29301260230000
29302250220000	29302250210000	29292030250000	29301250210000	29301250220000
29292040170000	29292040180000	29301170260000	29301170250000	29301180370000
29301180380000	29211010140000	29211010150000	29163040140000	29163040130000
29302240230000	29301190240000	29301080170000	29301080160000	29301220040000
29301220030000	29213000350000	29213010030000	29213010020000	29213010080000
29213010070000	29292030260000	29301000060000	29301200060000	29292040250000
29213000280000	29292040240000	29213000270000	29301000160000	29301000130000
29301240170000	29211090290000	29301100110000	29163150190000	29211030310000
29211030320000	29163150200000	29163150130000	29163150120000	29301170300000
29163110060000	29301140150000	29301000010000	29301070090000	29301120150000
29301020110000	29163090080000	29211090310000	29301310010000	29301090080000
29301300500000	29301110100000	29301120240000	29301030160000	29301130060000
29301090160000	29301120200000	29301030190000	29301130030000	29301150120000
29163030460000	29163070280000	29301290180000	29301140050000	29302110150000
29301280520000	29301070290000	29301130070000	29301110320000	29301020310000
29301060150000	29301070080000	29301280460000	29301020210000	29301000260000
29301280440000	29301300510000	29301000330000	29301010300000	29213130040000
29302010380000	29301080240000	29301140270000	29301030150000	29301140190000
29301140200000	29301150020000	29301120170000	29163130030000	29301120260000
29213000340000	29301280490000	29301080010000	29301140130000	29301090170000
29301100070000	29301120120000	29301090180000	29301100170000	29301020130000
29301130150000	29301010270000	29301080270000	29301020290000	29301020320000
29301090210000	29301080390000	29301090200000	29301000300000	29301010390000
29301020250000	29301110120000	29301080300000	29301130100000	29301150110000
29301080340000	29301080280000	29301100260000	29301010190000	29301020230000

29301010250000 29301100040000 29301100190000 29213090250000 29301170200000
29302140150000 29301090310000 29292040140000 29301280110000 29301120020000
29301170550000 29301140090000 29301040210000 29302200440000 29163080170000
29301010350000 29301050110000 29301260500000 29301080430000 29163170270000
29301010180000 29301150140000 29301170530000 29301090020000 29301060190000
29301020240000 29301120210000 29301020170000 29301090010000 29301030200000
29301030210000 29302230430000 29301050240000 29213130080000 29213130050000
29302190430000 29301020280000 29301040330000 29213020210000 29213130100000
29301110060000 29301020120000 29301020150000 29301020220000 29301040370000
29301010220000 29301060400000 29301030250000 29213130270000 29301040300000
29301140060000 29301100250000 29301220430000 29213090270000 29301100160000
29211130690000 29301150080000 29213020180000 29213010110000 29213100390000
29301140210000 29301090060000 29213080270000 29301170270000 29163150140000
29301150390000 29213130240000 29301010230000 29301260490000 29213030400000
29213030290000 29213000400000 29213040030000 29213120310000 29213120300000
29213130020000 29301050340000 29211120630000 29301040280000 29302010540000
29302000090000 29301030330000 29301010260000 29301000340000 29301010240000
29301100060000 29301080440000 29213080440000 29163170130000 29163170140000
29301020190000 29301220510000 29213090010000 29211190160000 29163120150000
29301010310000 29301140140000 29301060200000 29301160510000 29301140030000
29301220360000 29211010570000 29163140270000 29163030230000 29301220440000
29213000380000 29213090080000 29301310460000 29301110160000 29301050160000
29301120280000 29301150100000 29213140060000 29301050280000 29213040400000
29213130310000 29211140100000 29213000440000 29213000430000 29301100240000
29292030370000 29301110140000 29213040430000 29213030280000 29301080420000
29302000380000 29213080310000 29213000330000 29301120090000 29302010530000
29302010550000 29213030410000 29302010510000 29301140020000 29211080120000
29163070360000 29301080260000 29213120290000 29213150070000 29163140160000
29213130280000 29163040320000 29213040020000 29301110150000 29301090190000
29301160490000 29301090320000 29163130020000 29213130300000 29213030300000
29211070610000 29301220490000 29301140070000 29301210480000 29301170490000
29213100340000 29211190080000 29211030730000 29211030720000 29213140270000
29213040440000 29163170150000 29213010010000 29211180150000 29163170190000
29163170220000 29213080380000 29213120320000 29211010370000 29211190130000
29211190040000 29213140290000 29211080160000 29163130060000 29213080330000
29213080360000 29163130040000 29213120440000 29163130050000 29211010360000
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29211040240000 29211190060000 29213120240000 29211140180000 29211010610000
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29211010330000 29211010340000 29211080470000 29163170210000 29211040400000
29163170170000 29211190030000 29211180040000 29211180090000 29211040220000
29211030800000 29214010240000 29213140300000 29211040230000 29211060190000
29211190120000 29211190140000 29211040360000 29213090320000 29211040280000
29211050230000 29213030310000 29211040160000 29211040180000 29213120480000
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29211140200000 29211040150000 29211010600000 29211060220000 29214010630000
29213080280000 29213080370000 29213040420000

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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