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	29222050390000
Property address	785 E 164TH ST
Township	Thornton (37)
Assessor neighborhood	37092
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$26,000	**$19,194**	**$6,806**

26.2% of the current assessed value.
Estimated tax effect about $1,444 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 962 other properties in assessor neighborhood 37092 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 $14.95 per square foot. This home is assessed at $20.25 per square foot, which is 35% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,284 square feet gives $19,194. 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	1,284 square feet
Land area	8,715 square feet
Year built	1956
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$26,000
Assessed value per square foot	$20.25

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	1,524
2	Building area within 15% of this home	1,097
3	Built within 15 years of this home	1,006
4	Same building type	965
5	Same construction quality grade	962

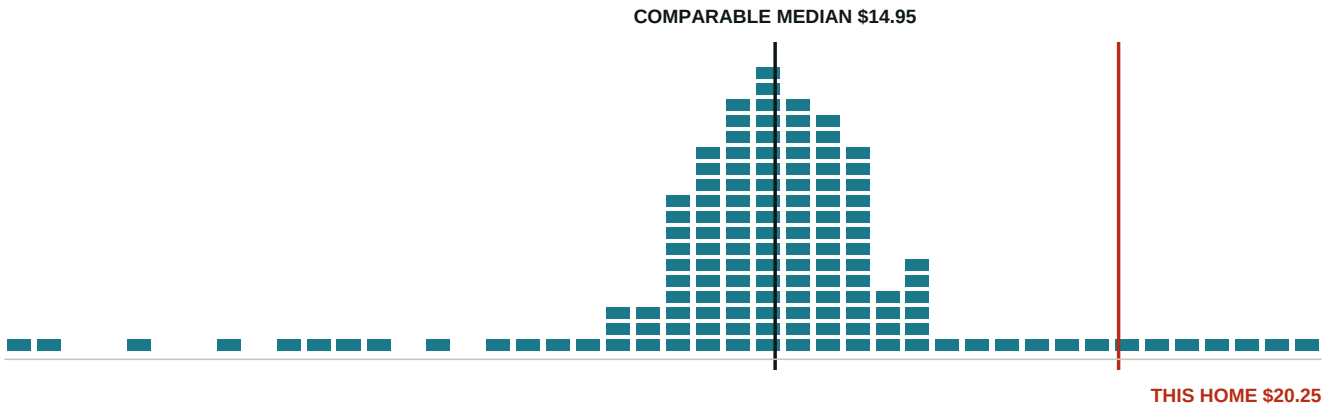
The comparable figure used is the median of all 962 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 962 properties 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	962
Lowest assessed	$3.05 per square foot
25th percentile	$14.08 per square foot
Median	$14.95 per square foot
75th percentile	$15.80 per square foot
Highest assessed	$23.38 per square foot
This home	$20.25 per square foot
Position	assessed above 950 of the 962 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 962 comparables	$14.95
Building area of this home	1,284 sq ft
Median multiplied by building area	**$19,194**
Current total assessed value	$26,000
Difference, the reduction requested	**$6,806**

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 $6,806 in assessed value is worth roughly $1,444 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

962 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 962 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
29231070510000	16353 DREXEL AVE	1,281	1961	3	1	$9,620	$7.51
29231070520000	16353 DREXEL AVE	1,281	1961	3	1	$9,686	$7.56
29231050100000	16354 DREXEL AVE	1,284	1960	3	1	$9,903	$7.71
29231050110000	16354 DREXEL AVE	1,284	1960	3	1	$9,903	$7.71
29231160020000	816 E 165TH ST	1,293	1959	3	1	$16,000	$12.37
29231120080000	16542 DOBSON AVE	1,284	1960	3	1	$16,000	$12.46
29154130280000		1,288	1953	3	1	$17,000	$13.20
29143210030000		1,285	1969	3	1	$17,000	$13.23
29231120060000		1,280	1960	3	1	$17,000	$13.28
29231140120000		1,293	1959	3	1	$18,000	$13.92
29231150040000		1,293	1959	3	1	$18,000	$13.92
29231160060000		1,293	1960	3	1	$18,000	$13.92
29231160040000		1,293	1960	3	1	$18,000	$13.92
29231150120000		1,293	1959	3	1	$18,000	$13.92
29231140160000		1,293	1960	3	1	$18,000	$13.92
29231040090000		1,292	1957	3	1	$18,000	$13.93
29223070060000		1,290	1964	3	1	$18,000	$13.95
29154080120000		1,290	1952	3	1	$18,000	$13.95
29222090310000		1,290	1960	3	1	$18,001	$13.95
29154120310000		1,288	1954	3	1	$18,000	$13.98
29223060110000		1,288	1964	3	1	$18,000	$13.98
29231120100000		1,286	1960	3	1	$18,000	$14.00
29222110060000		1,286	1961	3	1	$18,001	$14.00
29231090080000		1,283	1958	3	1	$18,000	$14.03
29144040180000		1,282	1966	3	1	$18,000	$14.04
29231120070000		1,280	1960	3	1	$18,000	$14.06
29222010550000		1,280	1956	4	1	$18,000	$14.06
29154050310000		1,278	1951	3	1	$18,000	$14.08
29231060130000		1,277	1958	3	1	$18,000	$14.10
29271080090000		1,277	1961	3	1	$18,000	$14.10
29231150030000		1,293	1959	3	1	$19,000	$14.69
29222001310000		1,291	1948	3	1	$19,000	$14.72
29231170040000		1,290	1960	3	1	$19,001	$14.73
29231040150000		1,288	1959	3	1	$19,000	$14.75
29231040140000		1,288	1959	3	1	$19,000	$14.75
29231030050000		1,287	1958	3	1	$19,000	$14.76
29223070070000		1,287	1960	3	1	$19,001	$14.76
29222100260000		1,285	1963	3	1	$19,000	$14.79
29222090280000		1,284	1958	3	1	$19,000	$14.80
29154140250000		1,284	1963	3	1	$19,000	$14.80

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29231070120000		1,284	1958	3	1	$19,000	$14.80
29231050060000		1,284	1958	3	1	$19,000	$14.80
29231090060000		1,284	1960	3	1	$19,001	$14.80
29144040170000		1,282	1966	3	1	$19,000	$14.82
29222130190000		1,282	1961	3	1	$19,000	$14.82
29231070410000		1,281	1961	3	1	$19,000	$14.83
29231040060000		1,278	1958	3	1	$19,000	$14.87
29222030430000		1,277	1961	3	1	$19,000	$14.88
29154050320000		1,291	1953	3	1	$20,000	$15.49
29222100150000		1,291	1958	3	1	$20,001	$15.49
29154120020000		1,290	1953	3	1	$20,001	$15.50
29153000190000		1,288	1963	3	1	$20,000	$15.53
29222010820000		1,287	1956	3	1	$20,000	$15.54
29222070080000		1,286	1958	3	1	$20,000	$15.55
29231090090000		1,285	1958	3	2	$20,000	$15.56
29154120590000		1,280	1955	3	1	$20,000	$15.62
29223060100000		1,287	1967	3	1	$20,400	$15.85
29143050410000		1,290	1966	4	2	$22,000	$17.05
29231080130000		1,283	1960	4	1	$25,000	$19.49
29222050390000	**785 E 164TH ST**	**1,284**	**1956**	**3**	**2**	**$26,000**	**$20.25**
29271050070000		1,289	1958	3	2	$27,000	$20.95

Median of all 962 comparables: $14.95 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37092, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 962 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.

29154020470000	29143090500000	29222090360000	29161190390000	29161220140000
29222050550000	29154020450000	29154020460000	29231070510000	29231070490000
29231070520000	29231070500000	29231050100000	29231050110000	29154030300000
29154030290000	29154030400000	29153030160000	29153030170000	29222050560000
29161190720000	29161190730000	29154030390000	29222090350000	29143000180000
29143000170000	29143090030000	29223030260000	29271030500000	29231100110000
29143170050000	29222050170000	29223080320000	29231100090000	29222090020000
29231020080000	29271110030000	29143110190000	29143090170000	29143040200000
29231140180000	29221140060000	29231160020000	29221010120000	29223080080000
29143090320000	29231100250000	29154130250000	29231120080000	29223080120000
29231130060000	29231020030000	29222130170000	29143210010000	29231100280000
29222050570000	29223080250000	29161190820000	29223030190000	29223030240000
29223030270000	29223080150000	29231010260000	29143060230000	29143140260000
29143110350000	29271050220000	29271070050000	29143050280000	29143060170000
29143190110000	29222040150000	29143040710000	29231120110000	29223080260000
29223080230000	29231170110000	29223030180000	29222030290000	29231080100000
29154130280000	29231080300000	29143210030000	29223080350000	29153030130000
29231080080000	29222130130000	29271040030000	29223060150000	29231120060000
29143140140000	29223050310000	29223060120000	29231020120000	29153010260000
29223080270000	29231100260000	29154070710000	29143090480000	29231100290000
29223080130000	29231100180000	29223050330000	29222120180000	29231130020000
29154090220000	29231030230000	29223030280000	29143210060000	29231060290000
29143080010000	29231090030000	29231130120000	29154080280000	29223030230000
29222130240000	29154070760000	29271010220000	29222040260000	29222040240000
29153030090000	29231050450000	29144070070000	29154140190000	29143000050000
29222000970000	29223080090000	29223080030000	29154130140000	29143110130000
29223030220000	29221000070000	29143110120000	29143100090000	29143090410000
29143090370000	29271110050000	29271060040000	29222000980000	29143140300000
29143140110000	29143150310000	29143070130000	29143140090000	29143150110000
29223080040000	29231070470000	29154140180000	29154110330000	29271010160000
29271070180000	29271050080000	29143130240000	29222030310000	29231090160000
29223080110000	29221010020000	29231070400000	29231090230000	29231040020000
29154130160000	29144060040000	29231140200000	29222110070000	29231010140000
29143110200000	29143080110000	29231130030000	29231070450000	29231120220000
29223080020000	29231060030000	29154090190000	29231010120000	29231010310000
29222010840000	29222080110000	29271110020000	29271070240000	29271090010000
29222070020000	29222050140000	29222050130000	29222050380000	29231170130000
29271010090000	29271070040000	29271070130000	29271070080000	29154100030000
29231160120000	29271080080000	29223080240000	29222090140000	29223080060000
29231140120000	29231150040000	29231160060000	29231160040000	29231150120000
29231140160000	29143180140000	29231040090000	29231120090000	29221080110000
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29221070300000	29222110280000	29223080220000	29222090270000	29231120100000
29222110060000	29222060100000	29162030550000	29154110230000	29231090080000

29221080140000	29222100140000	29222110330000	29221050410000	29154120520000
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29222010550000	29154120670000	29223040100000	29231040130000	29231030070000
29144040190000	29222090260000	29154050310000	29231060130000	29271080090000
29154120140000	29231140140000	29222100170000	29231100270000	29154130290000
29154140280000	29231080110000	29222001280000	29231030030000	29271070150000
29271010120000	29231070390000	29231030140000	29231060120000	29154090210000
29231040040000	29231040050000	29143000310000	29151010050000	29231100010000
29222001100000	29222010650000	29143000060000	29221050390000	29222030030000
29222050010000	29154120290000	29221000030000	29222050430000	29231090320000
29231080190000	29231120210000	29222000910000	29271050010000	29222040170000
29144060160000	29222130230000	29222130380000	29154110090000	29231060080000
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29222110100000	29154120090000	29222110210000	29154120480000	29231100060000
29231110060000	29271050260000	29231110050000	29271090080000	29154070400000
29223040120000	29231030130000	29222100360000	29231120260000	29271050200000
29231010150000	29153080240000	29143160140000	29222040220000	29222040230000
29222070030000	29271010390000	29153010250000	29271050110000	29221000280000
29231120160000	29154120320000	29154090170000	29231100150000	29143190090000
29222010610000	29222070090000	29222050460000	29143050560000	29231040030000
29231100170000	29153020670000	29222120090000	29153000240000	29271080020000
29154080190000	29154120430000	29222050290000	29154140200000	29222050260000
29222001140000	29222030010000	29154080240000	29222001030000	29271110010000
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29154120220000	29231090120000	29222040100000	29154120330000	29222010640000
29222040140000	29231070220000	29223060210000	29231060140000	29222040090000
29222010630000	29222040080000	29222040060000	29222040200000	29222050520000
29222040040000	29222050360000	29223050030000	29223050050000	29222050340000
29223040020000	29222050320000	29223050260000	29223040060000	29223040040000
29154120590000	29222030220000	29143100030000	29222100100000	29222000900000
29153070320000	29222090320000	29231110260000	29271010310000	29271080150000
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29154140090000	29153020630000	29222001090000	29222100080000	29271060110000
29271080120000	29271060150000	29271080200000	29222080360000	29231070290000
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29144060100000	29222050450000	29222100070000	29143060070000	29154000190000
29154120170000	29143140250000	29222090130000	29144050120000	29222080030000
29223060100000	29271070060000	29222100120000	29271060070000	29271070140000
29271070090000	29271060080000	29271070120000	29271010110000	29271060050000
29271070160000	29271010190000	29271070100000	29222110010000	29222080370000
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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.