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	29233020080000
Property address	16651 COTTAGE GROVE AVE
Township	Thornton (37)
Assessor neighborhood	37150
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$24,000

23.2% of the current assessed value.
Estimated tax effect about $1,178 a year at a 7% composite rate.

COMPARABLES IMPLY

$18,444

REDUCTION REQUESTED

$5,556

SECTION 1

The argument in one paragraph

The Assessor values 250 other properties in assessor neighborhood 37150 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 $14.64 per square foot. This home is assessed at $19.05 per square foot, which is 30% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,260 square feet gives $18,444. 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	1,260 square feet
Land area	7,200 square feet
Year built	1962
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$24,000
Assessed value per square foot	$19.05

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	642
2	Building area within 15% of this home	271
3	Built within 15 years of this home	253
4	Same building type	251
5	Same construction quality grade	250

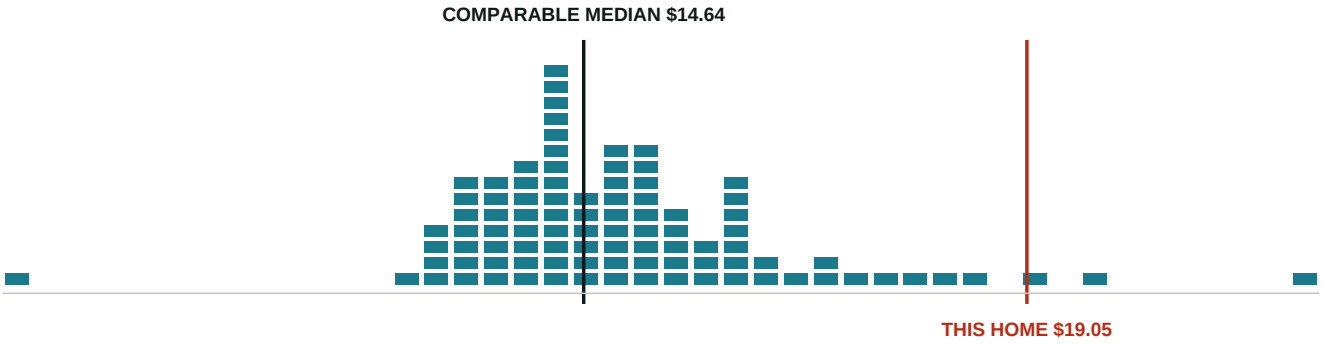
The comparable figure used is the median of all 250 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 250 properties 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	250
Lowest assessed	$8.85 per square foot
25th percentile	$14.04 per square foot
Median	$14.64 per square foot
75th percentile	$15.49 per square foot
Highest assessed	$21.96 per square foot
This home	$19.05 per square foot
Position	assessed above 246 of the 250 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 250 comparables	$14.64
Building area of this home	1,260 sq ft
Median multiplied by building area	**$18,444**
Current total assessed value	$24,000
Difference, the reduction requested	**$5,556**

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 $5,556 in assessed value is worth roughly $1,178 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

250 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 250 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
29233020120000	16709 COTTAGE GROVE AVE	1,260	1961	3	1	$17,000	$13.49
29233020110000	16703 COTTAGE GROVE AVE	1,260	1961	3	1	$17,000	$13.49
29233050100000		1,280	1960	3	1	$18,000	$14.06
29233020170000		1,272	1960	3	1	$18,000	$14.15
29224050120000		1,268	1962	3	1	$18,000	$14.20
29224030190000		1,260	1964	3	1	$18,000	$14.29
29233050120000		1,260	1961	3	1	$18,000	$14.29
29233030280000		1,260	1961	3	1	$18,000	$14.29
29224040120000		1,260	1965	3	1	$18,000	$14.29
29233030340000		1,260	1961	3	1	$18,000	$14.29
29233060030000		1,260	1961	3	1	$18,000	$14.29
29233040290000		1,260	1961	3	1	$18,000	$14.29
29224020010000		1,260	1963	3	1	$18,000	$14.29
29233030190000		1,260	1961	3	1	$18,000	$14.29
29233010290000		1,260	1961	3	1	$18,000	$14.29
29233010300000		1,260	1962	3	1	$18,000	$14.29
29233050010000		1,260	1961	3	1	$18,000	$14.29
29233010190000		1,260	1962	3	1	$18,000	$14.29
29233030170000		1,260	1961	3	1	$18,000	$14.29
29224080320000		1,260	1965	3	1	$18,000	$14.29
29233020040000		1,260	1961	3	1	$18,000	$14.29
29233030160000		1,260	1961	3	1	$18,000	$14.29
29233040120000		1,260	1962	3	1	$18,000	$14.29
29224020070000		1,260	1962	3	1	$18,000	$14.29
29224070100000		1,260	1964	3	1	$18,000	$14.29
29233050040000		1,260	1963	3	1	$18,000	$14.29
29233020090000		1,260	1961	3	1	$18,000	$14.29
29233030120000		1,260	1960	3	1	$18,000	$14.29
29233040130000		1,260	1961	3	1	$18,000	$14.29
29233030140000		1,260	1960	3	1	$18,000	$14.29
29233040110000		1,260	1961	3	1	$18,000	$14.29
29233070070000		1,260	1961	3	1	$18,001	$14.29
29233070050000		1,260	1961	3	1	$18,001	$14.29
29233070080000		1,260	1961	3	1	$18,001	$14.29
29224000560000		1,250	1966	3	1	$18,000	$14.40
29233050090000		1,280	1961	3	1	$19,000	$14.84
29224000570000		1,271	1967	3	1	$19,000	$14.95
29233030330000		1,269	1962	3	2	$19,000	$14.97
29234030130000		1,266	1967	4	1	$19,000	$15.01
29233010330000		1,260	1961	3	1	$19,000	$15.08

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29233020020000		1,260	1961	3	2	$19,000	$15.08
29233030070000		1,260	1962	3	1	$19,000	$15.08
29224030270000		1,260	1965	3	1	$19,000	$15.08
29224090090000		1,260	1964	3	1	$19,000	$15.08
29224140240000		1,260	1966	3	1	$19,000	$15.08
29232030490000		1,249	1968	3	1	$19,000	$15.21
29233090010000		1,248	1966	3	1	$19,000	$15.22
29233070090000		1,246	1964	3	1	$19,001	$15.25
29233010010000		1,240	1960	3	1	$19,000	$15.32
29261110320000		1,240	1966	3	1	$19,000	$15.32
29261110330000		1,240	1969	3	1	$19,000	$15.32
29224100130000		1,237	1965	3	1	$19,000	$15.36
29234040080000		1,266	1967	4	2	$20,001	$15.80
29233120240000		1,248	1966	3	1	$20,000	$16.03
29233050060000		1,282	1959	3	1	$22,000	$17.16
29233070040000		1,260	1961	3	2	$22,001	$17.46
29233030290000		1,260	1962	3	1	$23,001	$18.25
29224080270000		1,260	1965	3	1	$24,000	$19.05
29224020040000		1,260	1963	3	1	$24,000	$19.05
29233020080000	**16651 COTTAGE GROVE AVE**	**1,260**	**1962**	**3**	**1**	**$24,000**	**$19.05**
29233020230000		1,260	1962	3	1	$25,000	$19.84

Median of all 250 comparables: $14.64 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 250 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.

29233040360000	29233040350000	29224080310000	29224050010000	29224190040000
29232040110000	29233040070000	29233120080000	29224070300000	29224040020000
29224040070000	29224170190000	29224160110000	29233020050000	29224070460000
29233140140000	29233000180000	29224080290000	29233010320000	29232020060000
29224020230000	29233000600000	29224000330000	29224000640000	29224020240000
29233020190000	29233020200000	29233020120000	29233020110000	29233040240000
29233040390000	29232060150000	29233030200000	29233070020000	29233020250000
29224100120000	29224020210000	29232050370000	29232040150000	29224030260000
29224140170000	29224130060000	29224120070000	29224170080000	29224020060000
29224070170000	29224050020000	29233140260000	29233150120000	29233150160000
29224070160000	29233040200000	29233070100000	29233090050000	29224000650000
29232050310000	29224090100000	29224000320000	29232030010000	29224000550000
29233070140000	29224110030000	29224090260000	29233050100000	29232050360000
29224130070000	29234090100000	29224090170000	29224020270000	29261090020000
29224030250000	29233020170000	29233030260000	29224110200000	29224080130000
29224050120000	29224000770000	29233050070000	29224030190000	29233050120000
29233030280000	29224040120000	29233030340000	29233060030000	29233040290000
29224020010000	29233030190000	29233010290000	29233010300000	29233050010000
29233150030000	29233010190000	29233030170000	29224080320000	29233020040000
29233030160000	29233040120000	29224020070000	29224070100000	29233050040000
29233020090000	29233030120000	29233040130000	29233030140000	29233040110000
29232060170000	29233070070000	29233070050000	29233070080000	29224090230000
29224040030000	29224000870000	29233060010000	29224000560000	29233040260000
29233010220000	29224020110000	29233000350000	29224020020000	29234030060000
29224120090000	29232000160000	29233140280000	29232020050000	29233080010000
29233070120000	29224150050000	29224030080000	29233030110000	29224110180000
29272100510000	29224170160000	29233010270000	29232040040000	29224030100000
29261000130000	29233050090000	29233010110000	29272040010000	29233030060000
29233010120000	29224000570000	29224020200000	29233030330000	29232030060000
29224080040000	29224110090000	29224080080000	29234030130000	29224090070000
29233010330000	29233020020000	29233030070000	29224030270000	29224090090000
29224140240000	29233040060000	29224020250000	29234020170000	29224110010000
29261100410000	29224000540000	29233020070000	29233050020000	29233020100000
29232030490000	29233090010000	29233070090000	29224090250000	29224030070000
29224090060000	29224030090000	29233010010000	29261110320000	29261110330000
29224100130000	29224120030000	29233070010000	29224050100000	29224020080000
29224070090000	29224080030000	29272050130000	29224170050000	29224030030000
29261080270000	29224130230000	29272090100000	29224070250000	29224070230000
29224070220000	29232030050000	29224110170000	29232040130000	29224010200000
29224090140000	29224070290000	29232040030000	29224000500000	29272060010000
29224090120000	29234040080000	29224100050000	29224080090000	29224100180000
29233150110000	29233120240000	29233050030000	29233040140000	29233040040000
29233030350000	29233010180000	29233020150000	29233030100000	29233060060000
29233060040000	29233060080000	29233030150000	29233010060000	29233040080000
29233010020000	29233020060000	29233010030000	29224110110000	29261110200000

29224060140000	29224070150000	29232040080000	29262030130000	29261000350000
29233010090000	29261070020000	29233010100000	29224100150000	29224000620000
29233040190000	29233040230000	29233040220000	29232020040000	29233050060000
29233070040000	29233050080000	29233010230000	29262040320000	29233030290000
29224020280000	29224080270000	29224020040000	29233020230000	29233040150000

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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