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	13254200120000
Property address	2519 N ROCKWELL ST
Township	West Chicago (77)
Assessor neighborhood	77150
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$51,000

18.4% of the current assessed value.

COMPARABLES IMPLY

$41,590

Estimated tax effect about $1,996 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,410

SECTION 1

The argument in one paragraph

The Assessor values 20 other properties in assessor neighborhood 77150 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 $49.51 per square foot. This home is assessed at $60.71 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 840 square feet gives $41,590. 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	840 square feet
Land area	3,150 square feet
Year built	1883
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$51,000
Assessed value per square foot	$60.71

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	86
2	Building area within 15% of this home	55
3	Built within 15 years of this home	28
4	Same building type	20
5	Same construction quality grade	20

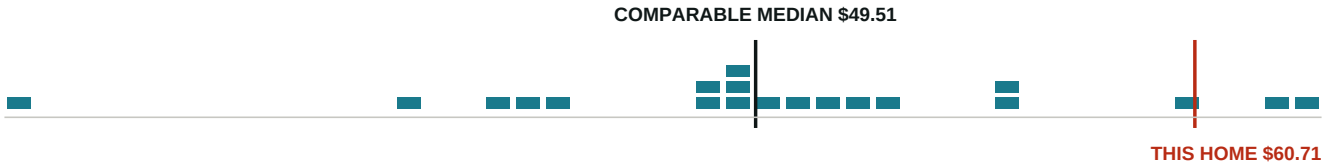
The comparable figure used is the median of all 20 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 20 properties 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	20
Lowest assessed	$30.35 per square foot
25th percentile	$47.36 per square foot
Median	$49.51 per square foot
75th percentile	$53.90 per square foot
Highest assessed	$63.95 per square foot
This home	$60.71 per square foot
Position	assessed above 18 of the 20 comparable properties, the 90th percentile



$30.35 per sq ft — 20 comparable properties by assessed value per square foot, one mark is one property — $63.95 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 20 comparables	$49.51
Building area of this home	840 sq ft
Median multiplied by building area	**$41,590**
Current total assessed value	$51,000
Difference, the reduction requested	**$9,410**

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 $9,410 in assessed value is worth roughly $1,996 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

All 20 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13254300250000	2430 N ARTESIAN AVE 1	906	1890	4	2	$27,500	$30.35
13252270320000	2814 N MAPLEWOOD AVE	916	1890	3	1	$37,000	$40.39
13251300360000	3110 W DIVERSEY AVE	924	1895	2	1	$40,000	$43.29
13252190020000	2973 N ELSTON AVE	760	1890	2	1	$33,000	$43.42
14312000150000	2351 N ELSTON AVE	760	1890	2	1	$34,000	$44.74
13253240150000	2415 N MOZART ST	850	1895	2	1	$41,000	$48.24
13253210050000	2450 N RICHMOND ST	800	1891	2	1	$38,682	$48.35
13252080110000	2719 W BARRY AVE	840	1895	2	1	$41,002	$48.81
13254240210000	2436 N FAIRFIELD AVE	823	1890	2	1	$40,377	$49.06
13252200060000	2954 N ELSTON AVE	812	1895	2	1	$40,000	$49.26
13251200210000	2942 N ALBANY AVE	844	1897	3	1	$42,000	$49.76
13252280040000	2851 N MAPLEWOOD AVE 1	836	1892	2	1	$42,276	$50.57
13254240330000	2440 N FAIRFIELD AVE	900	1890	2	1	$46,000	$51.11
13254280270000	2418 N MAPLEWOOD AVE	903	1890	3	1	$47,000	$52.05
13253210080000	2442 N RICHMOND ST	714	1890	2	1	$38,000	$53.22
13254200100000	2523 N ROCKWELL ST	840	1879	2	1	$47,000	$55.95
13254270130000	2423 N TALMAN AVE	836	1890	2	1	$47,000	$56.22
13254200240000	2520 N MAPLEWOOD AVE	848	1888	2	1	$51,000	$60.14
13254200120000	**2519 N ROCKWELL ST**	**840**	**1883**	**3**	**2**	**$51,000**	**$60.71**
14312160190000	2025 N HONORE ST	840	1890	3	2	$53,000	$63.10
14312130380000	1948 W ARMITAGE AVE HSE	735	1890	2	1	$47,000	$63.95

Median of all 20 comparables: $49.51 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 20 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.

13254300250000	13252270320000	13251300360000	13252190020000	14312000150000
13253240150000	13253210050000	13252080110000	13254240210000	13252200060000
13251200210000	13252280040000	13254240330000	13254280270000	13253210080000
13254200100000	13254270130000	13254200240000	14312160190000	14312130380000

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.