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	13362260070000
Property address	2415 W CHARLESTON ST
Township	West Chicago (77)
Assessor neighborhood	77030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$46,000	**$38,714**	**$7,286**

15.8% of the current assessed value.
Estimated tax effect about $1,545 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 34 other properties in assessor neighborhood 77030 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 $38.68 per square foot. This home is assessed at $45.95 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,001 square feet gives $38,714. 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	1,001 square feet
Land area	2,750 square feet
Year built	1900
Building type	1.5 Story
Construction quality	Average
Repair condition	Below Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$46,000
Assessed value per square foot	$45.95

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	387
2	Building area within 15% of this home	98
3	Built within 15 years of this home	70
4	Same building type	34
5	Same construction quality grade	34

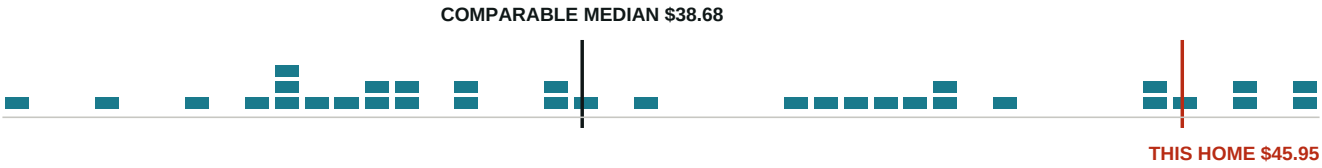
The comparable figure used is the median of all 34 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 34 properties 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	34
Lowest assessed	$31.64 per square foot
25th percentile	$35.88 per square foot
Median	$38.68 per square foot
75th percentile	$43.22 per square foot
Highest assessed	$47.62 per square foot
This home	$45.95 per square foot
Position	assessed above 30 of the 34 comparable properties, the 88th percentile



$31.64 per sq ft — 34 comparable properties by assessed value per square foot, one mark is one property — $47.62 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 34 comparables	$38.68
Building area of this home	1,001 sq ft
Median multiplied by building area	**$38,714**
Current total assessed value	$46,000
Difference, the reduction requested	**$7,286**

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 $7,286 in assessed value is worth roughly $1,545 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 34 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
13363240170000	1650 N TROY ST	1,151	1891	4	1	$36,421	$31.64
13363160050000	1747 N KEDZIE AVE	1,120	1890	4	2	$37,000	$33.04
13363160060000	1745 N KEDZIE AVE	1,056	1890	3	1	$36,000	$34.09
13363000140000	1939 N KEDZIE AVE	1,120	1890	3	1	$39,000	$34.82
13363220280000	1720 N MOZART ST	1,121	1888	3	2	$39,272	$35.03
16013110190000	1026 N MOZART ST	1,140	1888	4	1	$40,002	$35.09
16013250320000	848 N MOZART ST	1,134	1887	2	1	$40,000	$35.27
16014020280000	2554 W HADDON AVE	1,038	1890	3	2	$36,670	$35.33
16014020270000	2556 W HADDON AVE	1,145	1885	3	1	$41,000	$35.81
13362320090000	2126 N POINT ST	1,108	1890	3	1	$40,000	$36.10
13362270490000	2118 N STAVE ST	1,080	1890	3	1	$39,000	$36.11
13362190190000	2721 W PRINDIVILLE ST	1,071	1903	3	1	$39,004	$36.42
16012250410000	2606 W CRYSTAL ST	1,122	1895	3	1	$41,000	$36.54
13363270090000	1635 N WHIPPLE ST	1,077	1891	3	1	$40,000	$37.14
16014250040000	2717 W IOWA ST 1	1,075	1889	3	2	$40,000	$37.21
16013100210000	1016 N FRANCISCO AVE	1,020	1888	2	1	$39,000	$38.24
13364090310000	1836 N FAIRFIELD AVE	1,118	1895	4	1	$43,000	$38.46
13362270500000	2114 N STAVE ST	1,080	1895	3	1	$42,000	$38.89
16014020300000	2548 W HADDON AVE	1,140	1885	4	2	$45,000	$39.47
13362170200000	2414 W PALMER ST	1,115	1895	3	1	$46,000	$41.26
13364170260000	1702 N FAIRFIELD AVE	1,080	1903	4	2	$45,000	$41.67
16012140170000	1419 N CAMPBELL AVE	1,021	1911	2	1	$43,000	$42.12
13362080020000	2319 N MAPLEWOOD AVE	1,010	1895	3	2	$42,599	$42.18
13363100400000	1814 N WHIPPLE ST	1,120	1891	4	1	$48,002	$42.86
16014200120000	2431 W AUGUSTA BLVD	1,088	1888	3	1	$47,000	$43.20
16012190420000	1308 N CAMPBELL AVE	1,040	1888	3	1	$44,950	$43.22
16014180120000	2623 W AUGUSTA BLVD	1,087	1885	3	3	$47,686	$43.87
13362210430000	2178 N MAPLEWOOD AVE	1,056	1888	3	1	$48,000	$45.45
13361070130000	2921 W BELDEN AVE	1,011	1891	3	1	$45,978	$45.48
16014130350000	2622 W AUGUSTA BLVD	1,047	1893	4	2	$48,000	$45.85
13362260070000	**2415 W CHARLESTON ST**	**1,001**	**1900**	**3**	**1**	**$46,000**	**$45.95**
13361160040000	2119 N WHIPPLE ST HSE	1,028	1898	3	1	$48,000	$46.69
16014250260000	846 N WASHTENAW AVE	1,134	1890	2	2	$53,000	$46.74
13361090100000	2933 W LYNDALE ST	1,012	1890	4	2	$48,000	$47.43
13362210150000	2145 N ROCKWELL ST	1,008	1890	3	1	$48,000	$47.62

Median of all 34 comparables: $38.68 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 34 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.

13363240170000	13363160050000	13363160060000	13363000140000	13363220280000
16013110190000	16013250320000	16014020280000	16014020270000	13362320090000
13362270490000	13362190190000	16012250410000	13363270090000	16014250040000
16013100210000	13364090310000	13362270500000	16014020300000	13362170200000
13364170260000	16012140170000	13362080020000	13363100400000	16014200120000
16012190420000	16014180120000	13362210430000	13361070130000	16014130350000
13361160040000	16014250260000	13361090100000	13362210150000	

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.