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	14314080190000
Property address	1842 N WINCHESTER AVE
Township	West Chicago (77)
Assessor neighborhood	77170
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$97,415

14.9% of the current assessed value.

COMPARABLES IMPLY

$82,883

Estimated tax effect about $3,082 a year at a 7% composite rate.

REDUCTION REQUESTED

$14,532

SECTION 1

The argument in one paragraph

The Assessor values 68 other properties in assessor neighborhood 77170 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 $49.39 per square foot. This home is assessed at $58.05 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,678 square feet gives $82,883. 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	1,678 square feet
Land area	3,000 square feet
Year built	1891
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$97,415
Assessed value per square foot	$58.05

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	157
2	Building area within 15% of this home	83
3	Built within 15 years of this home	71
4	Same building type	70
5	Same construction quality grade	68

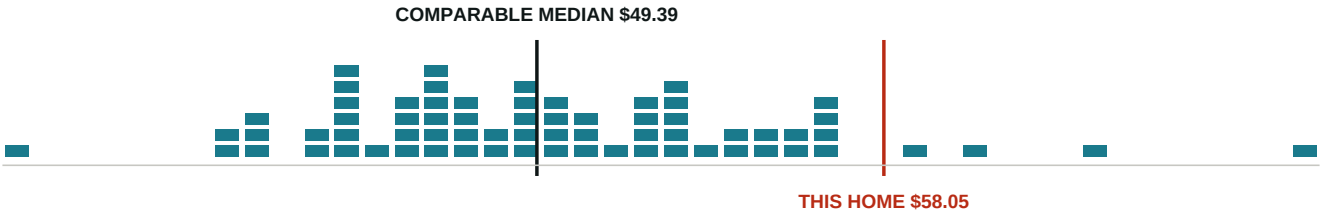
The comparable figure used is the median of all 68 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 68 properties 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	68
Lowest assessed	$36.05 per square foot
25th percentile	$45.98 per square foot
Median	$49.39 per square foot
75th percentile	$52.92 per square foot
Highest assessed	$68.93 per square foot
This home	$58.05 per square foot
Position	assessed above 64 of the 68 comparable properties, the 94th percentile



$36.05 per sq ft — 68 comparable properties by assessed value per square foot, one mark is one property — $68.93 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 68 comparables	$49.39
Building area of this home	1,678 sq ft
Median multiplied by building area	**$82,883**
Current total assessed value	$97,415
Difference, the reduction requested	**$14,532**

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 $14,532 in assessed value is worth roughly $3,082 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

68 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 68 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
14313110070000	1847 N WILMOT AVE	1,651	1890	4	2	$59,524	$36.05
14311320260000	2340 W MCLEAN AVE	1,800	1888	3	2	$75,000	$41.67
14313160220000	2115 W MOFFAT ST 2	1,860	1895	4	2	$78,168	$42.03
14311290280000	2236 W DICKENS AVE	1,844	1892	3	3	$78,000	$42.30
14311320170000	2327 W DICKENS AVE	1,837	1890	4	1	$78,000	$42.46
14311280170000	2327 W CHARLESTON ST	1,781	1889	3	2	$75,913	$42.62
14313010330000	1918 N OAKLEY AVE	1,715	1890	3	2	$74,903	$43.68
14311190090000	2147 N CLAREMONT AVE	1,830	1890	5	2	$81,000	$44.26
14311050110000	2339 W BELDEN AVE	1,617	1889	4	2	$71,783	$44.39
14311320390000	2044 N OAKLEY AVE	1,595	1894	4	2	$71,000	$44.51
14311220200000	2116 W SHAKESPEARE AVE 1	1,649	1890	3	2	$73,800	$44.75
14311280150000	2333 W CHARLESTON ST	1,848	1903	4	2	$83,000	$44.91
14313010050000	1957 N WILMOT AVE	1,729	1895	4	2	$77,690	$44.93
14311380340000	2014 N HOYNE AVE	1,755	1896	3	1	$79,760	$45.45
14314040330000	1920 N HERMITAGE AVE	1,874	1890	3	3	$86,000	$45.89
14313120100000	1830 N WILMOT AVE	1,848	1895	3	2	$84,895	$45.94
14311300090000	2139 W CHARLESTON ST 1ST	1,752	1892	4	3	$80,588	$46.00
14323120290000	1626 N BOSWORTH AVE	1,804	1896	4	1	$83,000	$46.01
14314210250000	1716 N PAULINA ST	1,757	1890	4	2	$81,796	$46.55
14313030250000	1918 N LEAVITT ST	1,824	1890	4	2	$85,000	$46.60
14313060180000	2127 W HOMER ST	1,820	1896	2	1	$85,000	$46.70
14311260400000	2110 N HOYNE AVE 1	1,712	1892	4	2	$80,500	$47.02
14314040350000	1914 N HERMITAGE AVE	1,804	1891	4	2	$85,000	$47.12
14311280420000	2064 N OAKLEY AVE	1,686	1890	4	2	$79,654	$47.24
14313000150000	1932 N WILMOT AVE	1,800	1890	3	1	$85,272	$47.37
14311280350000	2316 W DICKENS AVE	1,874	1891	4	3	$89,000	$47.49
14311130050000	2237 W LYNDALE ST 1	1,882	1881	4	3	$90,180	$47.92
14311030330000	2320 W BELDEN AVE	1,730	1893	3	2	$84,000	$48.55
14313110140000	1829 N WILMOT AVE	1,800	1891	4	2	$88,398	$49.11
14311030180000	2323 W MEDILL AVE 1	1,863	1903	3	3	$92,000	$49.38
14311040410000	2338 N LEAVITT ST	1,680	1891	3	2	$83,000	$49.40
14311240140000	2335 W SHAKESPEARE AVE	1,859	1890	4	3	$92,000	$49.49
14314270050000	1815 W WABANSIA AVE	1,800	1896	4	2	$89,113	$49.51
14313150310000	2030 W MOFFAT ST 1ST	1,861	1897	4	3	$92,266	$49.58
14313150130000	2039 W CORTLAND ST	1,591	1894	3	1	$79,000	$49.65
14313060170000	2129 W HOMER ST	1,872	1897	4	3	$93,476	$49.93
14314200480000	1738 W WABANSIA AVE	1,800	1896	4	2	$90,649	$50.36
14313140120000	1861 N LEAVITT ST	1,819	1888	4	2	$92,000	$50.58
14313090150000	2342 W MOFFAT ST	1,600	1887	3	2	$81,000	$50.62
14313060410000	1910 N HOYNE AVE	1,680	1889	3	2	$85,997	$51.19

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14313160420000	1840 N HOYNE AVE	1,696	1898	4	2	$88,001	$51.89
14313220130000	1730 N WILMOT AVE	1,792	1891	4	2	$93,000	$51.90
14313060150000	2135 W HOMER ST HSE	1,655	1896	4	3	$86,000	$51.96
14314140210000	1821 N PAULINA ST	1,844	1890	4	2	$96,000	$52.06
14313110190000	2223 W CORTLAND ST 1	1,596	1890	2	1	$84,000	$52.63
14313150030000	1875 N HOYNE AVE 1	1,606	1893	3	1	$84,644	$52.70
14311300250000	2136 W DICKENS AVE	1,560	1890	4	2	$82,450	$52.85
14313060110000	2145 W HOMER ST	1,769	1895	4	2	$94,000	$53.14
14311340260000	2144 W MCLEAN AVE 2ND	1,712	1898	3	2	$91,000	$53.15
14313170300000	2032 W CHURCHILL ST	1,544	1892	4	2	$83,304	$53.95
14313140170000	2135 W CORTLAND ST	1,775	1897	2	2	$97,000	$54.65
14314110310000	1824 N WOOD ST	1,640	1892	2	2	$90,683	$55.29
14314140420000	1646 W BLOOMINGDALE AVE	1,473	1896	2	3	$82,530	$56.03
14314180240000	1850 W WABANSIA AVE	1,816	1890	4	2	$102,000	$56.17
14314080210000		1,802	1893	3	2	$101,496	$56.32
14314020150000		1,770	1888	3	2	$100,000	$56.50
14311340210000		1,560	1894	3	2	$88,272	$56.58
14314090220000		1,794	1891	4	3	$102,201	$56.97
14314080190000	**1842 N WINCHESTER AVE**	**1,678**	**1891**	**5**	**3**	**$97,415**	**$58.05**
14314240260000		1,645	1881	4	3	$96,329	$58.56
14311250350000		1,540	1890	3	3	$93,000	$60.39

Median of all 68 comparables: $49.39 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77170, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 68 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.

14313110070000	14311320260000	14313160220000	14311290280000	14311320170000
14311280170000	14313010330000	14311190090000	14311050110000	14311320390000
14311220200000	14311290360000	14311280150000	14313010050000	14311380340000
14314040330000	14313120100000	14311300090000	14323120290000	14314210250000
14313030250000	14313060180000	14311260400000	14314040350000	14311280420000
14313000150000	14311280350000	14314180480000	14311130050000	14311270130000
14311030330000	14313110140000	14313160210000	14311030180000	14311040410000
14311240140000	14314270050000	14313150310000	14313150130000	14313060170000
14314200480000	14313140120000	14313090150000	14313060410000	14313160420000
14313220130000	14313060150000	14314140210000	14313110190000	14313150030000
14311300250000	14313060110000	14311340260000	14313170300000	14313140170000
14311250170000	14313060320000	14314110310000	14314140420000	14314180240000
14314080210000	14314020150000	14311340210000	14314090220000	14314240260000
14311250350000	14314260050000	14314080230000		

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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