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	14314180240000
Property address	1850 W WABANSIA 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

$102,000

12.4% of the current assessed value.

COMPARABLES IMPLY

$89,359

Estimated tax effect about $2,681 a year at a 7% composite rate.

REDUCTION REQUESTED

$12,641

SECTION 1

The argument in one paragraph

The Assessor values 91 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 $49.21 per square foot. This home is assessed at $56.17 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,816 square feet gives $89,359. 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	1,816 square feet
Land area	1,936 square feet
Year built	1890
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$102,000
Assessed value per square foot	$56.17

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	108
3	Built within 15 years of this home	94
4	Same building type	92
5	Same construction quality grade	91

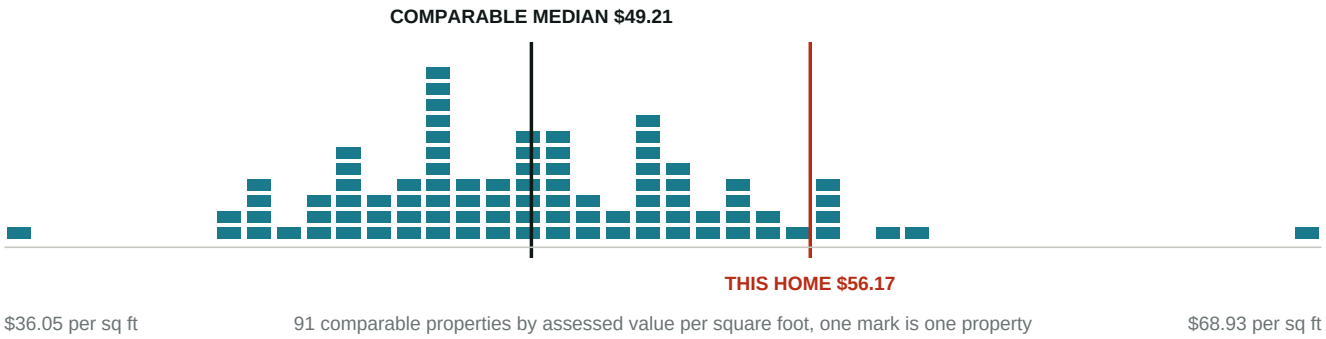
The comparable figure used is the median of all 91 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 91 properties 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	91
Lowest assessed	$36.05 per square foot
25th percentile	$46.00 per square foot
Median	$49.21 per square foot
75th percentile	$52.37 per square foot
Highest assessed	$68.93 per square foot
This home	$56.17 per square foot
Position	assessed above 84 of the 91 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 91 comparables	$49.21
Building area of this home	1,816 sq ft
Median multiplied by building area	**$89,359**
Current total assessed value	$102,000
Difference, the reduction requested	**$12,641**

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 $12,641 in assessed value is worth roughly $2,681 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

91 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 91 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
14311290360000	2216 W DICKENS AVE	1,915	1896	3	2	$85,799	$44.80
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
14311200250000	2142 N BELL AVE 1	1,930	1892	4	2	$87,446	$45.31
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
14311380380000	2006 N HOYNE AVE	1,960	1890	2	2	$92,000	$46.94
14311060220000	2213 W BELDEN AVE	1,938	1890	3	3	$91,000	$46.96
14311280220000	2315 W CHARLESTON ST	1,936	1898	2	2	$91,000	$47.00
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
14313160210000	2117 W MOFFAT ST 1	1,890	1890	3	2	$93,000	$49.21
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
14313140380000	2114 W MOFFAT ST	1,980	1890	6	1	$98,000	$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
14311050310000	2318 W LYNDALE ST	1,948	1888	4	3	$97,254	$49.93
14313060170000	2129 W HOMER ST	1,872	1897	4	3	$93,476	$49.93

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
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
14313060410000		1,680	1889	3	2	$85,997	$51.19
14313070150000		1,974	1898	4	2	$101,069	$51.20
14313160420000		1,696	1898	4	2	$88,001	$51.89
14313220130000		1,792	1891	4	2	$93,000	$51.90
14313060150000		1,655	1896	4	3	$86,000	$51.96
14314140210000		1,844	1890	4	2	$96,000	$52.06
14313070040000		1,966	1878	3	2	$103,000	$52.39
14313060110000		1,769	1895	4	2	$94,000	$53.14
14311340260000		1,712	1898	3	2	$91,000	$53.15
14313070260000		1,964	1897	4	2	$106,000	$53.97
14314240380000		1,950	1884	4	2	$106,000	$54.36
14313140170000		1,775	1897	2	2	$97,000	$54.65
14313060320000		1,884	1891	3	2	$103,998	$55.20
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
14314090220000		1,794	1891	4	3	$102,201	$56.97
14314080190000		1,678	1891	5	3	$97,415	$58.05
14314080230000		1,886	1890	3	3	$130,000	$68.93

Median of all 91 comparables: $49.21 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 91 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	14313110090000	14311060300000	14313010330000	14313250150000
14311190090000	14311050110000	14311320390000	14311220200000	14311290360000
14311280150000	14313010050000	14311320320000	14311200250000	14311380340000
14314040330000	14313120100000	14311300090000	14323120290000	14314210250000
14313030250000	14313060180000	14311380380000	14311060220000	14311280220000
14311260400000	14313030260000	14314040350000	14311130210000	14311280420000
14313000150000	14311280350000	14311240200000	14311130050000	14313140160000
14311030330000	14313060480000	14313070330000	14313050070000	14313110140000
14313160210000	14311030180000	14311040410000	14311240140000	14313140380000
14314270050000	14313150310000	14313150130000	14313120180000	14311050310000
14313060170000	14314180140000	14314200480000	14313140120000	14313090150000
14313060410000	14313070150000	14313140210000	14313160420000	14313220130000
14313060150000	14314140210000	14313070070000	14313070040000	14313070130000
14313110190000	14313150030000	14311300250000	14313060110000	14311340260000
14313170300000	14313070260000	14314210240000	14314270040000	14314240380000
14313140170000	14313060320000	14314110310000	14314000300000	14314080210000
14314020150000	14311340210000	14314090220000	14314080190000	14314240260000
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.

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.