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	14314250440000
Property address	1614 N WOLCOTT AVE
Township	West Chicago (77)
Assessor neighborhood	77170
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$127,000	**$110,093**	**$16,907**

13.3% of the current assessed value.
Estimated tax effect about $3,586 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 140 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 $53.50 per square foot. This home is assessed at $61.71 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,058 square feet gives $110,093. 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	2,058 square feet
Land area	2,904 square feet
Year built	1993
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$127,000
Assessed value per square foot	$61.71

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	594
2	Building area within 15% of this home	217
3	Built within 15 years of this home	158
4	Same building type	145
5	Same construction quality grade	140

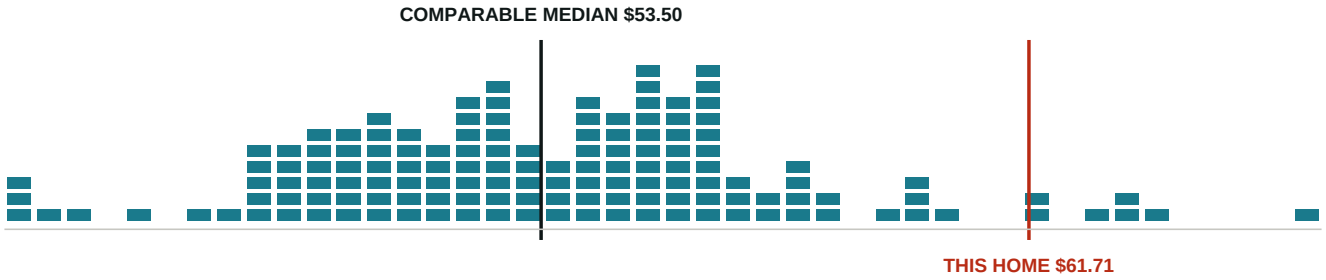
The comparable figure used is the median of all 140 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 140 properties 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	140
Lowest assessed	$44.46 per square foot
25th percentile	$50.91 per square foot
Median	$53.50 per square foot
75th percentile	$55.83 per square foot
Highest assessed	$66.64 per square foot
This home	$61.71 per square foot
Position	assessed above 133 of the 140 comparable properties, the 95th percentile



$44.46 per sq ft — 140 comparable properties by assessed value per square foot, one mark is one property — $66.64 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 140 comparables	$53.50
Building area of this home	2,058 sq ft
Median multiplied by building area	**$110,093**
Current total assessed value	$127,000
Difference, the reduction requested	**$16,907**

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 $16,907 in assessed value is worth roughly $3,586 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

140 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 140 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
14311130240000	2228 W PALMER ST	2,135	2007	4	3	$94,918	$44.46
14313060090000	1901 N LEAVITT ST	2,116	2005	3	2	$94,094	$44.47
14311240250000	2338 W CHARLESTON ST	2,105	1994	3	2	$94,892	$45.08
14314140460000	1638 W BLOOMINGDALE AVE	2,119	1997	4	2	$99,206	$46.82
14311000240000	2336 W MEDILL AVE	2,084	2004	3	3	$99,000	$47.50
14311260240000	2140 W CHARLESTON ST	2,098	1999	4	2	$102,000	$48.62
14313160340000	2120 W CHURCHILL ST	2,136	1999	4	3	$104,500	$48.92
14311370150000	2235 W MCLEAN AVE	2,110	2000	3	3	$104,626	$49.59
14311030190000	2319 W MEDILL AVE	2,068	1998	3	2	$103,000	$49.81
14311050280000	2326 W LYNDALE ST 1	2,052	1994	4	2	$103,000	$50.19
14314210260000	1714 N PAULINA ST	2,087	1992	3	2	$105,408	$50.51
14311040160000	2227 W MEDILL AVE	2,052	2002	3	2	$104,396	$50.88
14311040150000	2229 W MEDILL AVE	2,024	1999	4	3	$103,000	$50.89
14314150170000	1823 N MARSHFIELD AVE	2,014	1999	3	3	$102,955	$51.12
14314150180000	1821 N MARSHFIELD AVE	2,032	2000	3	2	$104,291	$51.32
14311320160000	2329 W DICKENS AVE 1	2,140	1999	4	3	$110,000	$51.40
14311370410000	2012 N LEAVITT ST 1	2,070	2003	3	2	$107,000	$51.69
14313160190000	2123 W MOFFAT ST	2,088	1998	3	2	$108,806	$52.11
14311300300000	2124 W DICKENS AVE	2,022	1999	4	2	$105,743	$52.30
14311340400000	2044 N HOYNE AVE	2,097	1999	4	3	$109,835	$52.38
14313040280000	2134 W HOMER ST	2,090	2006	4	3	$109,872	$52.57
14311360170000		2,008	1999	3	3	$105,959	$52.77
14313170340000		2,056	1990	4	3	$109,679	$53.35
14311280290000		2,078	2000	3	3	$111,000	$53.42
14311340150000		2,054	1999	3	3	$110,496	$53.80
14311380370000		2,108	2005	3	3	$113,906	$54.04
14313170050000		2,060	2001	4	3	$111,870	$54.31
14311380350000		2,019	1999	3	2	$110,000	$54.48
14311260340000		2,005	2007	3	2	$109,341	$54.53
14314290230000		2,070	1996	4	3	$113,403	$54.78
14313020060000		2,090	2007	3	3	$114,805	$54.93
14314300210000		2,090	1989	3	2	$115,000	$55.02
14314190090000		2,029	1998	4	2	$112,229	$55.31
14313070250000		2,079	2001	4	3	$115,038	$55.33
14313110110000		2,042	1999	4	2	$113,000	$55.34
14313070360000		2,128	2008	3	2	$117,938	$55.42
14314000340000		2,093	2004	3	3	$116,204	$55.52
14313150320000		2,128	2001	4	3	$118,151	$55.52
14314250380000		2,074	1995	3	2	$115,500	$55.69
14313160360000		2,060	2002	4	3	$115,022	$55.84

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
14311340200000		2,028	1999	4	3	$113,618	$56.02
14313110400000		2,052	2000	3	3	$115,046	$56.07
14313070050000		2,128	2006	3	2	$119,513	$56.16
14314040190000		2,010	1999	4	2	$113,000	$56.22
14314270510000		2,076	1989	4	2	$116,775	$56.25
14313110390000		2,052	1999	3	3	$116,000	$56.53
14313070280000		2,006	1999	4	3	$113,898	$56.78
14313250470000		2,024	1994	3	2	$115,000	$56.82
14313070030000		2,119	2004	3	2	$121,681	$57.42
14311200080000		2,052	2000	4	3	$118,000	$57.50
14313020340000		2,130	2004	4	3	$123,000	$57.75
14311390170000		2,072	2006	4	3	$120,000	$57.92
14313170320000		2,052	1999	3	3	$119,000	$57.99
14311340160000		2,052	2003	3	2	$119,000	$57.99
14313040430000		2,110	2000	4	3	$123,000	$58.29
14313160350000		2,060	2002	4	3	$123,000	$59.71
14313170350000		2,074	1996	3	3	$125,000	$60.27
14314250440000	**1614 N WOLCOTT AVE**	**2,058**	**1993**	**4**	**1**	**$127,000**	**$61.71**
14314160370000		2,024	1997	4	2	$125,000	$61.76
14313030300000		2,080	2006	3	3	$131,000	$62.98
14314290250000		2,044	2005	3	2	$131,000	$64.09

Median of all 140 comparables: $53.50 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 140 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.

14311130240000	14313060090000	14314130050000	14311240250000	14311030350000
14314140460000	14311000240000	14311370190000	14311260240000	14314220210000
14313160340000	14314130380000	14314130370000	14311390100000	14311190210000
14311370010000	14311050230000	14311350060000	14311370150000	14311240280000
14311030190000	14311350050000	14313000220000	14311370020000	14314140390000
14314230260000	14311050280000	14311260480000	14314150100000	14314210260000
14314140160000	14311240290000	14314040110000	14311040160000	14311040150000
14311040330000	14311390080000	14314280050000	14314150170000	14314150180000
14313070320000	14311320160000	14311310040000	14311320200000	14314280270000
14313250190000	14311370410000	14314280310000	14313160190000	14313160280000
14311240320000	14311200380000	14311300300000	14311250200000	14311340400000
14314040120000	14314160480000	14313040280000	14313050090000	14311200390000
14313170240000	14314160470000	14311360170000	14314230110000	14313040230000
14311270180000	14313160300000	14313160320000	14313170340000	14311280290000
14314160500000	14311340150000	14314020380000	14311380370000	14314270090000
14313150070000	14313170050000	14314290190000	14313160150000	14313110180000
14311380350000	14311260340000	14314270100000	14313110120000	14314290230000
14313160330000	14313020060000	14314300210000	14313070290000	14313170060000
14311260120000	14314190090000	14313160310000	14313070250000	14313110110000
14313070360000	14311200060000	14314000340000	14313150320000	14314300180000
14314250380000	14314160510000	14314250550000	14314150110000	14313010290000
14313160360000	14311340200000	14313110400000	14314280200000	14313070050000
14313040260000	14314040190000	14314270510000	14314270190000	14314100280000
14314180180000	14313110390000	14314160490000	14313070280000	14313250470000
14313070030000	14311200080000	14313020340000	14311390170000	14313170320000
14311340160000	14311270120000	14313040430000	14314100240000	14313160350000
14314100230000	14313160250000	14313170350000	14314160370000	14314250070000
14313030300000	14311350140000	14313170120000	14314290250000	14314170170000

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.