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	16034080230000
Property address	4348 W CORTEZ ST
Township	West Chicago (77)
Assessor neighborhood	77020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$29,000	**$22,364**	**$6,636**

22.9% of the current assessed value.
Estimated tax effect about $1,407 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 109 other properties in assessor neighborhood 77020 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 $21.93 per square foot. This home is assessed at $28.43 per square foot, which is 30% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,020 square feet gives $22,364. 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	1,020 square feet
Land area	3,150 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$28.43

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	834
2	Building area within 15% of this home	382
3	Built within 15 years of this home	110
4	Same building type	109
5	Same construction quality grade	109

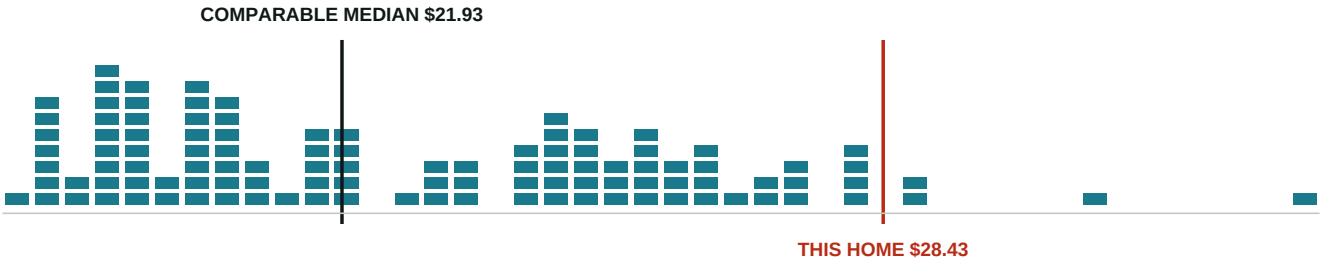
The comparable figure used is the median of all 109 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 109 properties 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	109
Lowest assessed	$17.84 per square foot
25th percentile	$19.93 per square foot
Median	$21.93 per square foot
75th percentile	$25.19 per square foot
Highest assessed	$33.68 per square foot
This home	$28.43 per square foot
Position	assessed above 105 of the 109 comparable properties, the 96th percentile



$17.84 per sq ft — 109 comparable properties by assessed value per square foot, one mark is one property — $33.68 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 109 comparables	$21.93
Building area of this home	1,020 sq ft
Median multiplied by building area	**$22,364**
Current total assessed value	$29,000
Difference, the reduction requested	**$6,636**

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 $6,636 in assessed value is worth roughly $1,407 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

109 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 109 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
16034160230000	4358 W WALTON ST	1,020	1959	2	1	$18,867	$18.50
16034100010000	4359 W CORTEZ ST	1,020	1958	2	1	$19,600	$19.22
16034080220000	4350 W CORTEZ ST	1,020	1961	2	1	$19,600	$19.22
16034080240000	4346 W CORTEZ ST	1,020	1958	2	1	$19,600	$19.22
16034170180000	4209 W AUGUSTA BLVD	1,020	1959	2	1	$19,600	$19.22
16034110100000	4233 W CORTEZ ST	1,020	1958	2	1	$19,600	$19.22
16034190100000	4235 W WALTON ST	1,040	1960	2	1	$20,000	$19.23
16034260270000	834 N TRIPP AVE	1,008	1960	2	1	$19,600	$19.44
16034260260000	836 N TRIPP AVE	1,007	1962	2	1	$19,600	$19.46
16033180100000	4429 W WALTON ST	1,007	1960	2	1	$19,600	$19.46
16034250470000	851 N KOLIN AVE	1,026	1956	2	1	$20,001	$19.49
16033090230000	4454 W AUGUSTA BLVD	1,000	1961	2	1	$20,001	$20.00
16034110230000	4201 W CORTEZ ST	1,040	1965	2	1	$21,000	$20.19
16032320030000	4353 W CRYSTAL ST	1,040	1962	2	1	$21,061	$20.25
16034100020000	4355 W CORTEZ ST	1,020	1958	2	1	$20,719	$20.31
16034250450000	857 N KOLIN AVE	1,026	1956	2	1	$21,001	$20.47
16034250460000	855 N KOLIN AVE	1,026	1956	2	1	$21,001	$20.47
16034160020000	4355 W AUGUSTA BLVD	1,025	1959	2	1	$21,000	$20.49
16034080200000	4354 W CORTEZ ST	1,020	1958	2	1	$21,000	$20.59
16034110090000	4235 W CORTEZ ST	1,020	1958	2	1	$21,000	$20.59
16034160010000	4359 W AUGUSTA BLVD	1,020	1960	2	1	$21,001	$20.59
16033070390000	4414 W CORTEZ ST	1,020	1961	2	1	$21,001	$20.59
16034030290000	4246 W THOMAS ST	1,007	1960	3	1	$21,000	$20.85
16034270370000	859 N TRIPP AVE	1,034	1965	3	1	$21,700	$20.99
16034010360000	4212 W HADDON AVE	1,020	1961	3	1	$22,001	$21.57
16034260170000	817 N KILDARE AVE	1,008	1960	2	1	$22,000	$21.83
16034180420000	4310 W IOWA ST	1,014	1959	2	1	$22,272	$21.96
16034180590000	4333 W WALTON ST	1,040	1952	2	1	$23,000	$22.12
16032320020000	4355 W CRYSTAL ST	1,040	1962	2	1	$23,000	$22.12
16033050120000	4427 W HADDON AVE	1,020	1960	2	1	$23,001	$22.55
16032320010000	4359 W CRYSTAL ST HSE	1,040	1962	2	1	$24,000	$23.08
16034270360000		1,040	1966	3	1	$24,426	$23.49
16034080190000		1,020	1958	2	1	$24,000	$23.53
16032220200000		1,000	1960	2	1	$24,000	$24.00
16033050080000		1,040	1958	2	1	$25,000	$24.04
16032320050000		1,040	1962	2	1	$25,000	$24.04
16032160320000		1,026	1967	2	1	$25,000	$24.37
16032150070000		1,037	1965	2	1	$25,400	$24.49
16032130040000		1,020	1960	2	1	$25,000	$24.51
16021210040000		1,020	1959	2	1	$25,427	$24.93

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16021200360000		1,000	1961	2	1	$25,000	$25.00
16032140130000		1,000	1960	2	1	$25,000	$25.00
16021210300000		1,032	1960	2	1	$26,000	$25.19
16021130020000		1,001	1958	2	1	$25,411	$25.39
16032350100000		1,020	1960	2	1	$26,000	$25.49
16021210020000		1,020	1959	2	1	$26,000	$25.49
16032350020000		1,026	1962	2	1	$26,330	$25.66
16021120090000		1,020	1959	2	1	$26,300	$25.78
16032000200000		1,020	1959	3	1	$27,000	$26.47
16034110220000		1,020	1961	2	1	$27,000	$26.47
16032000170000		1,020	1960	2	1	$27,000	$26.47
16021210030000		1,020	1963	2	1	$27,000	$26.47
16033180110000		1,007	1960	2	1	$27,000	$26.81
16021130030000		1,001	1958	3	1	$27,000	$26.97
16021130010000		1,001	1958	3	1	$27,000	$26.97
16021020230000		1,015	1963	2	1	$27,636	$27.23
16032050090000		1,026	1965	2	1	$28,000	$27.29
16021130230000		1,010	1959	3	2	$28,500	$28.22
16022190140000		1,026	1964	2	1	$29,000	$28.27
16034080230000	**4348 W CORTEZ ST**	**1,020**	**1958**	**2**	**2**	**$29,000**	**$28.43**
16021210310000		1,032	1959	3	2	$32,000	$31.01

Median of all 109 comparables: $21.93 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 109 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.

16034260430000	16033180600000	16033180560000	16033180490000	16034160470000
16034160460000	16034100370000	16034160230000	16034280090000	16034260480000
16034160540000	16034260500000	16034100010000	16034080220000	16034080240000
16034170180000	16034110100000	16034190100000	16033180570000	16034190460000
16034260270000	16034260260000	16033180100000	16034250470000	16034260420000
16034160450000	16034160500000	16034260410000	16033090230000	16034160520000
16034160530000	16034260490000	16034110230000	16034160510000	16032320030000
16034100020000	16034180470000	16034250450000	16034250460000	16034160020000
16034080200000	16034110090000	16034160010000	16033070390000	16034000360000
16034030290000	16034270370000	16034030570000	16033090460000	16034160490000
16032140300000	16034010360000	16034160480000	16034260170000	16034100420000
16034180420000	16034180590000	16032320020000	16033050120000	16032320010000
16032340140000	16033050010000	16034270360000	16034080190000	16032240140000
16032220200000	16033050080000	16032320050000	16032000110000	16021210440000
16032160320000	16032150070000	16021210450000	16032130040000	16032200150000
16021210040000	16021200360000	16032140130000	16032220190000	16032260390000
16021040160000	16021210300000	16021130020000	16032350100000	16021210020000
16032350020000	16021210120000	16021200350000	16021120090000	16032320040000
16032140040000	16032000200000	16034110220000	16032000170000	16021210030000
16033180110000	16021130030000	16021130010000	16021020230000	16032050090000
16021150290000	16021120280000	16032230290000	16021130230000	16022190140000
16021070390000	16021150280000	16021210310000	16022110080000	

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.