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	16034300190000
Property address	850 N KEYSTONE AVE 1
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
$32,000	$27,880	$4,120

12.9% of the current assessed value.
Estimated tax effect about $874 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 128 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 $15.50 per square foot. This home is assessed at $17.79 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,799 square feet gives $27,880. 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	1,799 square feet
Land area	3,810 square feet
Year built	1913
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$17.79

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	158
3	Built within 15 years of this home	137
4	Same building type	129
5	Same construction quality grade	128

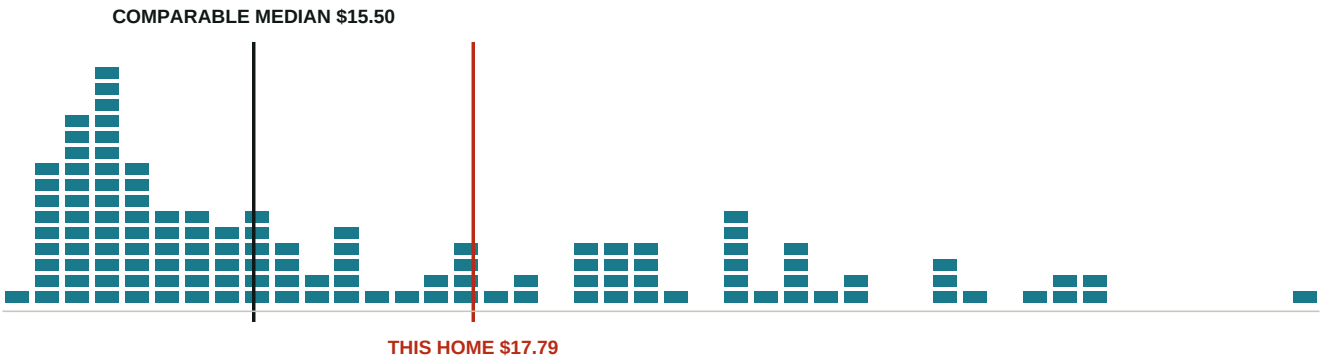
The comparable figure used is the median of all 128 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 128 properties 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	128
Lowest assessed	$12.88 per square foot
25th percentile	$14.01 per square foot
Median	$15.50 per square foot
75th percentile	$19.15 per square foot
Highest assessed	$26.62 per square foot
This home	$17.79 per square foot
Position	assessed above 88 of the 128 comparable properties, the 69th percentile



$12.88 per sq ft — 128 comparable properties by assessed value per square foot, one mark is one property — $26.62 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 128 comparables	$15.50
Building area of this home	1,799 sq ft
Median multiplied by building area	**$27,880**
Current total assessed value	$32,000
Difference, the reduction requested	**$4,120**

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 $4,120 in assessed value is worth roughly $874 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

128 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 128 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
16033070140000	4421 W THOMAS ST HSE	1,798	1898	3	3	$23,151	$12.88
16034030300000	4244 W THOMAS ST	1,658	1898	4	1	$22,000	$13.27
16034130350000	1016 N KARLOV AVE 1ST	1,656	1913	3	1	$22,000	$13.29
16034070200000	1101 N KEYSTONE AVE	1,739	1912	4	3	$23,230	$13.36
16034140180000	1007 N KARLOV AVE	1,644	1911	2	1	$22,000	$13.38
16034070120000	1125 N KEYSTONE AVE	1,642	1916	3	1	$22,000	$13.40
16034130280000	1036 N KARLOV AVE	1,642	1914	3	1	$22,000	$13.40
16034070360000	1112 N PULASKI RD 1	1,642	1911	2	1	$22,000	$13.40
16034040050000	1145 N KEELER AVE	1,709	1912	3	1	$23,000	$13.46
16034060030000	1151 N KARLOV AVE	1,739	1911	4	2	$23,526	$13.53
16034060360000	1112 N KEYSTONE AVE	1,752	1911	2	1	$24,000	$13.70
16034300020000	853 N KARLOV AVE	1,677	1910	3	1	$23,000	$13.71
16034070070000	1139 N KEYSTONE AVE	1,668	1911	4	1	$23,000	$13.79
16034200100000	931 N KEELER AVE 1	1,667	1908	4	1	$23,000	$13.80
16034070140000	1119 N KEYSTONE AVE	1,739	1911	3	1	$24,000	$13.80
16034070340000	1118 N PULASKI RD	1,739	1913	3	2	$24,000	$13.80
16034050200000	1101 N KEDVALE AVE 1	1,738	1912	4	2	$24,000	$13.81
16034210180000	907 N KEDVALE AVE	1,728	1913	3	2	$24,000	$13.89
16034200280000	938 N KEDVALE AVE	1,728	1913	3	1	$24,000	$13.89
16034070040000	1149 N KEYSTONE AVE	1,719	1913	4	2	$24,000	$13.96
16034220220000	954 N KEYSTONE AVE	1,785	1911	3	2	$25,000	$14.01
16034200300000	930 N KEDVALE AVE	1,709	1913	4	2	$24,000	$14.04
16034200040000	949 N KEELER AVE	1,704	1908	3	1	$24,000	$14.08
16034200360000	912 N KEDVALE AVE 1	1,663	1916	4	2	$23,426	$14.09
16034150150000	1017 N KEYSTONE AVE	1,699	1910	3	1	$24,000	$14.13
16034060110000	1127 N KARLOV AVE	1,739	1911	3	2	$25,000	$14.38
16034050060000	1143 N KEDVALE AVE	1,739	1916	3	2	$25,000	$14.38
16034050290000	1132 N KARLOV AVE	1,791	1912	4	2	$26,000	$14.52
16034200310000	928 N KEDVALE AVE	1,705	1913	4	2	$25,000	$14.66
16034130050000	1047 N KEDVALE AVE	1,701	1910	3	2	$25,000	$14.70
16034070050000	1145 N KEYSTONE AVE	1,646	1912	3	2	$25,000	$15.19
16034030120000		1,704	1905	3	2	$26,000	$15.26
16032150160000		1,779	1908	2	1	$27,500	$15.46
16034060380000		1,799	1912	4	2	$28,001	$15.56
16034060150000		1,663	1914	4	1	$26,000	$15.63
16034060160000		1,663	1911	3	1	$26,000	$15.63
16034150120000		1,649	1910	4	2	$26,000	$15.77
16022010370000		1,662	1898	4	2	$26,386	$15.88
16032090280000		1,752	1904	3	1	$28,000	$15.98
16021210320000		1,788	1902	3	1	$29,000	$16.22

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16034040130000		1,719	1914	4	2	$28,385	$16.51
16032180180000		1,728	1906	3	1	$29,000	$16.78
16021120020000		1,711	1903	3	2	$29,000	$16.95
16021210380000		1,782	1898	2	1	$31,000	$17.40
16034300190000	**850 N KEYSTONE AVE 1**	**1,799**	**1913**	**4**	**3**	**$32,000**	**$17.79**
16021130430000		1,682	1903	3	2	$31,000	$18.43
16022130460000		1,656	1903	4	1	$30,563	$18.46
16022080410000		1,775	1903	4	1	$33,500	$18.87
16022040020000		1,724	1903	3	1	$33,000	$19.14
16022120210000		1,720	1903	3	1	$33,000	$19.19
16022000290000		1,647	1898	2	1	$32,000	$19.43
16022080300000		1,746	1903	2	1	$34,000	$19.47
16022130170000		1,713	1903	3	2	$34,000	$19.85
16022120270000		1,656	1903	2	1	$34,000	$20.53
16022040060000		1,713	1898	3	1	$36,000	$21.02
16022170450000		1,750	1903	4	2	$37,077	$21.19
16022130180000		1,734	1903	4	2	$38,000	$21.91
16022130150000		1,655	1905	3	1	$37,564	$22.70
16022120020000		1,785	1903	2	1	$41,000	$22.97
16022010410000		1,749	1898	5	2	$42,000	$24.01
16022000410000		1,720	1898	4	3	$45,780	$26.62

Median of all 128 comparables: $15.50 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 128 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.

16033070140000	16034030300000	16034130350000	16034070200000	16034140180000
16034070120000	16034130280000	16034070360000	16034040050000	16034210370000
16034060030000	16034070180000	16034210110000	16034210140000	16034210160000
16034060360000	16034300020000	16034070070000	16034200100000	16034070140000
16034070340000	16034050200000	16034210180000	16034200280000	16034110210000
16034070040000	16034220220000	16034140040000	16034130240000	16034070090000
16034070250000	16034070160000	16034140090000	16034200300000	16034150160000
16034200040000	16034200360000	16034150150000	16034040070000	16034060330000
16034060220000	16034270090000	16034210190000	16034140200000	16034060110000
16034050060000	16034050290000	16034070110000	16034200310000	16034150100000
16034230310000	16034130050000	16034310050000	16034140280000	16034050300000
16034060260000	16034140350000	16034160100000	16034300290000	16034070050000
16034050240000	16034030120000	16034140340000	16032150160000	16034040370000
16034060380000	16034060150000	16034060160000	16032320170000	16034150120000
16034040230000	16022010370000	16032090280000	16034060340000	16021210320000
16034130380000	16021210370000	16034040100000	16034040130000	16034050020000
16032180180000	16021120020000	16021210380000	16034150230000	16032300190000
16032170140000	16021210280000	16032300150000	16032260330000	16021130430000
16022130460000	16022080410000	16034070170000	16021210400000	16021020130000
16022040020000	16022120210000	16022120170000	16022000290000	16022080300000
16022200270000	16022270350000	16021190120000	16022130170000	16022000270000
16022120110000	16022120270000	16022130130000	16022130310000	16022130500000
16022000220000	16022040060000	16022130210000	16022170450000	16034230150000
16024110140000	16024100230000	16022130180000	16022130150000	16022040180000
16022090280000	16022120020000	16022170380000	16022090340000	16022010410000
16022130220000	16022120240000	16022000410000		

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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