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	16092220020000
Property address	4951 W RACE AVE
Township	West Chicago (77)
Assessor neighborhood	77013
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$19,000

16.7% of the current assessed value.

COMPARABLES IMPLY

$15,820

Estimated tax effect about $674 a year at a 7% composite rate.

REDUCTION REQUESTED

$3,180

SECTION 1

The argument in one paragraph

The Assessor values 76 other properties in assessor neighborhood 77013 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 $15.30 per square foot. This home is assessed at $18.38 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,034 square feet gives $15,820. 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	1,034 square feet
Land area	6,250 square feet
Year built	1888
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$19,000
Assessed value per square foot	$18.38

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	1,079
2	Building area within 15% of this home	426
3	Built within 15 years of this home	128
4	Same building type	76
5	Same construction quality grade	76

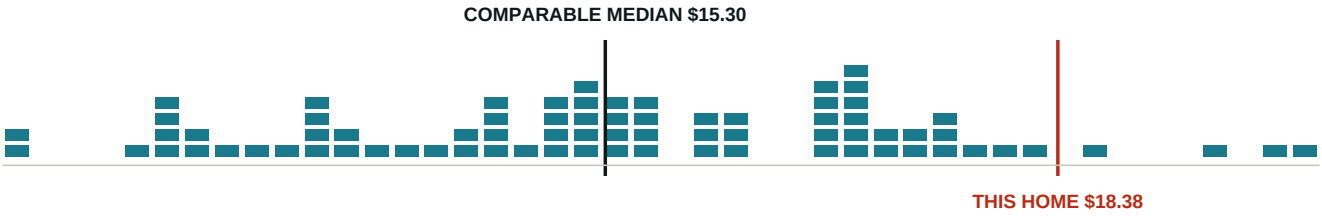
The comparable figure used is the median of all 76 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 76 properties 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	76
Lowest assessed	$11.20 per square foot
25th percentile	$13.98 per square foot
Median	$15.30 per square foot
75th percentile	$16.92 per square foot
Highest assessed	$20.15 per square foot
This home	$18.38 per square foot
Position	assessed above 72 of the 76 comparable properties, the 95th percentile



$11.20 per sq ft — 76 comparable properties by assessed value per square foot, one mark is one property — $20.15 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 76 comparables	$15.30
Building area of this home	1,034 sq ft
Median multiplied by building area	**$15,820**
Current total assessed value	$19,000
Difference, the reduction requested	**$3,180**

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 $3,180 in assessed value is worth roughly $674 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

76 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 76 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
16093010120000	311 N PINE AVE	1,080	1888	3	1	$12,099	$11.20
16092290250000	4836 W HUBBARD ST	1,008	1888	2	1	$11,400	$11.31
16162190660000	4826 W VAN BUREN ST	1,020	1888	2	1	$12,500	$12.25
16092120320000	4818 W ERIE ST HSE	1,100	1894	3	1	$13,600	$12.36
16162200420000	4930 W CONGRESS PKY	1,105	1888	2	1	$13,800	$12.49
16043240250000	5523 W IOWA ST	1,095	1878	2	1	$13,700	$12.51
16084170010000	163 N PARKSIDE AVE	1,034	1878	2	1	$13,100	$12.67
16093140310000	110 N PINE AVE	1,092	1883	2	1	$14,200	$13.00
16094130130000	131 N LARAMIE AVE 1	1,050	1888	2	1	$13,700	$13.05
16162190650000	4828 W VAN BUREN ST	1,105	1893	3	1	$14,700	$13.30
16162210160000	4909 W CONGRESS PKY	1,100	1888	3	1	$14,700	$13.36
16043000030000	1145 N CENTRAL AVE	1,104	1903	3	1	$14,800	$13.41
16043240240000	5521 W IOWA ST	1,095	1882	2	1	$14,800	$13.52
16093130670000	116 N LARAMIE AVE	1,021	1893	3	1	$13,800	$13.52
16092230320000	4826 W FERDINAND ST	1,075	1878	2	1	$15,100	$14.05
16091060090000	735 N LATROBE AVE	1,098	1898	2	1	$16,000	$14.57
16054250150000	5832 W RICE ST HSE	1,007	1903	2	1	$14,700	$14.60
16092300290000	4944 W KINZIE ST	1,006	1888	2	1	$14,700	$14.61
16092260310000	408 N LAWLER AVE	1,076	1901	2	1	$16,000	$14.87
16054140310000	5658 W AUGUSTA BLVD	1,067	1898	3	1	$15,900	$14.90
16054250180000	5822 W RICE ST	1,070	1893	4	1	$16,000	$14.95
16082100270000	5700 W ERIE ST	1,085	1902	2	1	$16,360	$15.08
16162190470000	4920 W VAN BUREN ST	1,051	1895	2	1	$15,900	$15.13
16054010110000	1121 N MASON AVE	1,051	1903	2	1	$16,000	$15.22
16044210150000	4911 W WALTON ST	1,048	1903	2	1	$16,000	$15.27
16091200220000	5240 W FERDINAND ST HSE	1,040	1893	2	1	$15,900	$15.29
16091130060000	641 N LATROBE AVE	1,045	1898	2	1	$16,000	$15.31
16054170160000	5842 W WALTON ST	1,056	1893	2	1	$16,200	$15.34
16043180050000	911 N CENTRAL AVE	1,023	1893	3	1	$15,900	$15.54
16054200310000	912 N MASSASOIT AVE HSE	1,040	1888	2	1	$16,200	$15.58
16162050180000	4851 W MONROE ST	1,094	1888	2	1	$17,100	$15.63
16043260060000	5521 W RICE ST	1,036	1896	2	1	$16,200	$15.64
16091090450000	616 N LONG AVE	1,080	1888	2	1	$17,200	$15.93
16054250170000	5828 W RICE ST	1,079	1888	3	2	$17,200	$15.94
16092300330000	4936 W KINZIE ST	1,064	1891	2	1	$17,000	$15.98
16162210060000	4935 W CONGRESS PKY	1,058	1898	2	2	$17,100	$16.16
16092210110000	4829 W OHIO ST	1,076	1878	3	1	$17,500	$16.26
16082040200000	5826 W HURON ST	1,035	1893	2	1	$17,300	$16.71
16092130430000	5002 W OHIO ST	1,092	1898	2	1	$18,300	$16.76
16054240250000	5942 W RICE ST	1,102	1893	3	1	$18,500	$16.79

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16082130210000	5730 W OHIO ST	1,092	1898	2	1	$18,400	$16.85
16092010320000	738 N LECLAIRE AVE HSE	1,012	1888	2	1	$17,100	$16.90
16082060050000	737 N WALLER AVE	1,088	1898	2	1	$18,400	$16.91
16092020040000	5047 W CHICAGO AVE HSE	1,008	1888	2	1	$17,100	$16.96
16082020120000	5744 W SUPERIOR ST HSE	1,006	1893	2	1	$17,100	$17.00
16092280190000	4911 W FERDINAND ST	1,000	1898	2	1	$17,100	$17.10
16054180260000		1,000	1890	2	1	$17,100	$17.10
16054190290000		1,000	1893	2	1	$17,100	$17.10
16043080210000		1,002	1888	2	2	$17,300	$17.27
16092140100000		1,056	1893	2	1	$18,300	$17.33
16082090140000		1,060	1891	2	1	$18,400	$17.36
16091170370000		1,056	1893	2	1	$18,500	$17.52
16082230080000		1,050	1892	3	1	$18,400	$17.52
16092220360000		1,050	1903	2	1	$18,500	$17.62
16092280150000		1,029	1898	3	1	$18,300	$17.78
16091230300000		1,010	1898	2	2	$18,400	$18.22
16092220020000	**4951 W RACE AVE**	**1,034**	**1888**	**2**	**2**	**$19,000**	**$18.38**
16091060370000		1,050	1890	3	2	$19,600	$18.67
16091090420000		1,082	1893	2	1	$21,000	$19.41
16082150120000		1,056	1893	4	1	$20,940	$19.83
16082010240000		1,042	1888	3	1	$21,000	$20.15

Median of all 76 comparables: $15.30 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77013, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 76 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.

16093010120000	16092290250000	16094040180000	16162190660000	16094250380000
16093150230000	16092120320000	16162200420000	16043240250000	16084170010000
16093140310000	16094130130000	16162190650000	16162210160000	16043000030000
16094030680000	16043240240000	16093130670000	16044190410000	16092230320000
16054270090000	16094030510000	16162210150000	16091060090000	16054250150000
16054200250000	16092300290000	16054280300000	16092260310000	16054140310000
16054250180000	16082080300000	16082100270000	16054200170000	16162190470000
16054010110000	16044210150000	16091200220000	16091130060000	16054170160000
16091230220000	16043180050000	16054200310000	16162050180000	16043260060000
16091090450000	16054250170000	16092300330000	16162210060000	16044210110000
16092210110000	16082040200000	16092130430000	16054240250000	16082130210000
16092010320000	16082060050000	16092020040000	16082020120000	16092280190000
16054180260000	16054190290000	16082070230000	16043080210000	16092140100000
16082090140000	16091170370000	16082230080000	16092220360000	16092280150000
16082120110000	16091230300000	16091060370000	16091090420000	16082150120000
16082010240000				

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.