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	16114050110000
Property address	3345 W CARROLL AVE
Township	West Chicago (77)
Assessor neighborhood	77102
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$17,400	**$13,035**	**$4,365**

25.1% of the current assessed value.
Estimated tax effect about $926 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 other properties in assessor neighborhood 77102 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 $9.84 per square foot. This home is assessed at $13.14 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,324 square feet gives $13,035. 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	1,324 square feet
Land area	3,750 square feet
Year built	1926
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$17,400
Assessed value per square foot	$13.14

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	331
2	Building area within 15% of this home	169
3	Built within 15 years of this home	33
4	Same building type	18
5	Same construction quality grade	18

The comparable figure used is the median of all 18 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 18 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	18
Lowest assessed	$7.59 per square foot
25th percentile	$9.29 per square foot
Median	$9.84 per square foot
75th percentile	$10.63 per square foot
Highest assessed	$15.28 per square foot
This home	$13.14 per square foot
Position	assessed above 17 of the 18 comparable properties, the 94th percentile



$7.59 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $15.28 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$9.84
Building area of this home	1,324 sq ft
Median multiplied by building area	**$13,035**
Current total assessed value	$17,400
Difference, the reduction requested	**$4,365**

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 $4,365 in assessed value is worth roughly $926 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

All 18 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16153160340000	764 S KILBOURN AVE	1,410	1920	3	1	$10,700	$7.59
16153160390000	812 S KILBOURN AVE	1,385	1922	3	1	$10,600	$7.65
16154170180000	4115 W ARTHINGTON ST	1,198	1913	3	1	$9,700	$8.10
16153160380000	808 S KILBOURN AVE	1,385	1921	3	1	$11,700	$8.45
16153160350000	800 S KILBOURN AVE	1,145	1925	3	1	$10,600	$9.26
16154090110000	800 S KEELER AVE	1,160	1924	3	1	$10,900	$9.40
16153160400000	814 S KILBOURN AVE HSE	1,385	1922	3	1	$13,400	$9.68
16103210040000	4515 W MAYPOLE AVE	1,312	1926	4	2	$12,801	$9.76
16151100150000	4524 W ADAMS ST	1,133	1926	3	1	$11,101	$9.80
16153160370000	806 S KILBOURN AVE	1,385	1921	3	1	$13,700	$9.89
16151090070000	4641 W ADAMS ST	1,232	1923	3	1	$12,732	$10.33
16154090090000	754 S KEELER AVE	1,160	1924	3	1	$12,100	$10.43
16151050340000	4624 W ADAMS ST	1,176	1924	3	1	$12,300	$10.46
16153160360000	804 S KILBOURN AVE	1,385	1921	3	1	$14,800	$10.69
16154090120000	802 S KEELER AVE	1,160	1924	3	1	$13,800	$11.90
16153080400000	4724 W POLK ST	1,314	1930	3	1	$16,100	$12.25
16154090100000	758 S KEELER AVE	1,160	1924	3	1	$14,900	$12.84
16114050110000	**3345 W CARROLL AVE**	**1,324**	**1926**	**3**	**1**	**$17,400**	**$13.14**
16151040180000	4711 W MONROE ST	1,126	1924	3	1	$17,200	$15.28

Median of all 18 comparables: $9.84 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77102, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 18 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.

16153160340000	16153160390000	16154170180000	16153160380000	16153160350000
16154090110000	16153160400000	16103210040000	16151100150000	16153160370000
16151090070000	16154090090000	16151050340000	16153160360000	16154090120000
16153080400000	16154090100000	16151040180000		

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.