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	16252110430000
Property address	2618 W 24TH ST 1
Township	West Chicago (77)
Assessor neighborhood	77115
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$21,000	**$16,340**	**$4,660**

22.2% of the current assessed value.
Estimated tax effect about $988 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 445 other properties in assessor neighborhood 77115 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 $20.98 per square foot. This home is assessed at $26.96 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 779 square feet gives $16,340. 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	779 square feet
Land area	2,976 square feet
Year built	1888
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Slab
Central air	No Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$21,000
Assessed value per square foot	$26.96

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	1,407
2	Building area within 15% of this home	995
3	Built within 15 years of this home	462
4	Same building type	445
5	Same construction quality grade	445

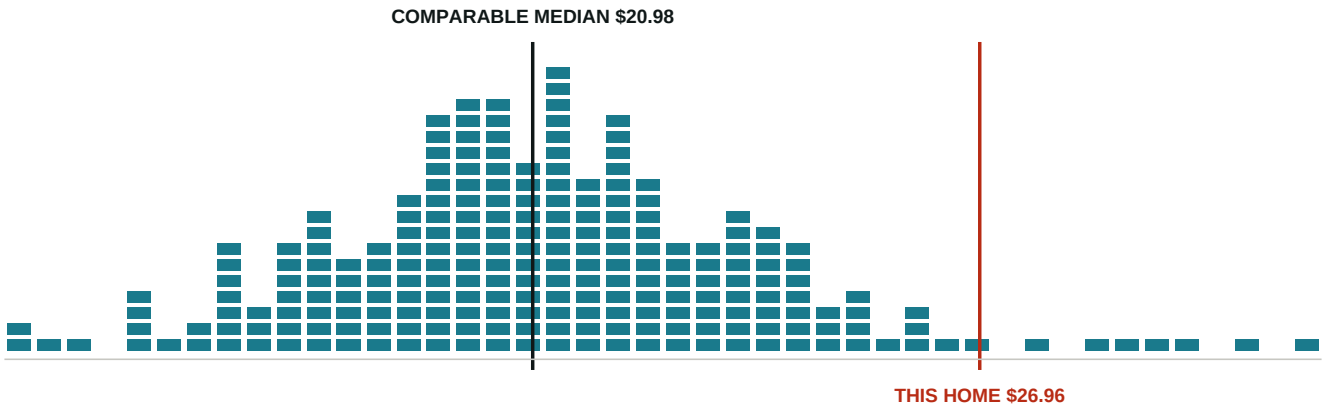
The comparable figure used is the median of all 445 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 445 properties 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	445
Lowest assessed	$13.91 per square foot
25th percentile	$19.51 per square foot
Median	$20.98 per square foot
75th percentile	$22.62 per square foot
Highest assessed	$31.53 per square foot
This home	$26.96 per square foot
Position	assessed above 433 of the 445 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 445 comparables	$20.98
Building area of this home	779 sq ft
Median multiplied by building area	**$16,340**
Current total assessed value	$21,000
Difference, the reduction requested	**$4,660**

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 $4,660 in assessed value is worth roughly $988 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

445 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 445 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
16262010140000	2249 S DRAKE AVE	777	1878	2	1	$12,115	$15.59
16262120130000	2333 S HOMAN AVE	770	1900	2	1	$12,600	$16.36
16262070420000	2252 S KEDZIE AVE 2	792	1902	2	1	$13,700	$17.30
16262090020000	2305 S DRAKE AVE	792	1888	2	1	$13,700	$17.30
16251000270000	2220 S TROY ST	792	1898	2	1	$13,900	$17.55
16262070130000	2223 S SAWYER AVE	780	1888	2	1	$13,700	$17.56
16251080090000	2323 S TROY ST	780	1888	2	1	$13,900	$17.82
16261030460000		792	1903	2	1	$14,800	$18.69
16272240130000		792	1898	2	1	$14,800	$18.69
16263010170000		792	1894	2	1	$14,827	$18.72
16251040180000		784	1888	2	1	$14,900	$19.01
16253010220000		770	1893	2	1	$15,000	$19.48
16273090360000		792	1902	2	1	$16,000	$20.20
16264250210000		792	1898	2	1	$16,000	$20.20
16274140400000		792	1902	2	1	$16,000	$20.20
16263290030000		792	1893	2	1	$16,000	$20.20
16272240070000		792	1902	2	1	$16,000	$20.20
16264270020000		792	1898	2	1	$16,000	$20.20
16262080310000		792	1893	2	1	$16,000	$20.20
16264210440000		792	1898	2	1	$16,000	$20.20
16264160270000		792	1903	2	1	$16,000	$20.20
16274110190000		784	1896	2	1	$16,000	$20.41
16274110100000		784	1897	2	1	$16,000	$20.41
16274110130000		784	1896	2	1	$16,000	$20.41
16252000280000		777	1893	2	1	$15,900	$20.46
16251170440000		777	1898	2	1	$15,900	$20.46
16272330090000		792	1893	2	1	$16,300	$20.58
16264170340000		777	1903	2	1	$16,000	$20.59
16274220450000		776	1900	2	1	$16,000	$20.62
16274140420000		770	1902	2	1	$16,000	$20.78
16351040470000		777	1888	2	1	$16,200	$20.85
16253030230000		777	1888	4	2	$16,298	$20.98
16252130340000		792	1888	2	1	$17,000	$21.46
16251060560000		794	1888	2	1	$17,100	$21.54
16263290050000		792	1901	2	1	$17,100	$21.59
16264090320000		792	1901	2	1	$17,100	$21.59
16263010420000		792	1893	2	1	$17,100	$21.59
16274050110000		792	1903	2	1	$17,100	$21.59
16274070130000		783	1888	2	1	$17,100	$21.84
16274140380000		780	1888	2	1	$17,100	$21.92

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16264160060000		792	1903	2	1	$17,400	$21.97
16274010140000		782	1903	2	1	$17,200	$21.99
16351060250000		777	1903	2	1	$17,100	$22.01
16351040300000		777	1885	2	1	$17,100	$22.01
16263040030000		784	1903	2	1	$17,300	$22.07
16261140130000		780	1898	2	1	$18,000	$23.08
16273090330000		792	1903	2	1	$18,400	$23.23
16273090390000		792	1903	2	1	$18,400	$23.23
16351140010000		792	1903	2	1	$18,400	$23.23
16244220120000		792	1898	2	1	$18,400	$23.23
16272160170000		796	1893	4	1	$18,500	$23.24
16262150150000		787	1898	2	1	$18,400	$23.38
16274110140000		784	1898	2	1	$18,400	$23.47
16262290310000		777	1898	2	1	$18,400	$23.68
16261220060000		764	1898	2	1	$18,400	$24.08
16252110180000		779	1888	2	1	$19,000	$24.39
16252150040000		792	1888	2	1	$19,600	$24.75
16252110430000	**2618 W 24TH ST 1**	**779**	**1888**	**5**	**2**	**$21,000**	**$26.96**
16252000340000		777	1903	2	1	$21,000	$27.03
16243140380000		777	1887	2	2	$21,001	$27.03
16262100400000		792	1903	2	1	$22,500	$28.41

Median of all 445 comparables: $20.98 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77115, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 445 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.

16251150260000	16262010060000	16262120090000	16261020550000	16262040040000
16262000060000	16262070120000	16251220380000	16251160450000	16262010140000
16261150180000	16262010050000	16272300210000	16272150110000	16262120130000
16262040310000	16251040190000	16262270320000	16264200160000	16251120130000
16264200370000	16264170210000	16262120030000	16262120080000	16272280140000
16272240100000	16262120120000	16262210260000	16262140300000	16262010210000
16262040440000	16243110210000	16262200120000	16262070420000	16262090020000
16264190280000	16251000270000	16262070130000	16261220250000	16272150050000
16251110070000	16251230160000	16251110080000	16262100200000	16272360040000
16274140190000	16251080100000	16251080090000	16264240440000	16262090060000
16251230340000	16263020130000	16264190300000	16261170340000	16262110410000
16262100430000	16262030300000	16251150340000	16274290240000	16263300300000
16274060250000	16261230050000	16251030430000	16261230040000	16272290240000
16252110030000	16252060330000	16251070290000	16274030370000	16251240340000
16253050310000	16251250190000	16264220370000	16253020210000	16274220020000
16252130380000	16261030460000	16272240130000	16263010170000	16264010170000
16262300310000	16274140040000	16264220140000	16251040130000	16252110090000
16251080220000	16263020310000	16251040180000	16251030130000	16261220270000
16274280290000	16274270230000	16274030360000	16274040300000	16272350040000
16264200340000	16274080270000	16262270300000	16251010110000	16252130430000
16251160520000	16261220120000	16263130280000	16263090340000	16261220290000
16264240030000	16252150300000	16263050150000	16251090370000	16264090350000
16253010220000	16274110510000	16263020330000	16253070140000	16274020140000
16264040150000	16264110340000	16264200360000	16264200350000	16264090160000
16274060160000	16262010200000	16253030350000	16263090350000	16263090290000
16253040040000	16251020220000	16274000120000	16253030320000	16274240160000
16264190030000	16251100140000	16262110350000	16264040270000	16274020200000
16262120160000	16251260410000	16253010120000	16263050040000	16273090260000
16263140100000	16262270290000	16263130090000	16253030160000	16263020280000
16351040180000	16264020410000	16263240340000	16274160040000	16274160290000
16274300210000	16253110120000	16274300020000	16274300060000	16274130120000
16264180210000	16264250380000	16264110070000	16274060190000	16273090360000
16264250210000	16274140400000	16263290030000	16272240070000	16264270020000
16262080310000	16264210440000	16264160270000	16252110040000	16263130120000
16274010150000	16274130090000	16263100200000	16244140190000	16274020360000
16263130060000	16274160240000	16342020300000	16274220440000	16272150010000
16262190360000	16253070160000	16251160120000	16251100110000	16251040120000
16274110190000	16274110100000	16274110130000	16252130220000	16274180030000
16263140020000	16261220050000	16263290320000	16252000280000	16251170440000
16274110520000	16264080340000	16264220350000	16264020140000	16272330090000
16264170340000	16262150120000	16274220450000	16274070200000	16262150180000
16274310330000	16264210130000	16274310160000	16263300110000	16263140180000
16264240160000	16263240280000	16252110410000	16274140420000	16351040470000
16263240300000	16262030230000	16264210080000	16251060480000	16244230400000
16262270380000	16263060100000	16253030230000	16251190310000	16264210160000

16342040160000	16342040150000	16264270100000	16342020310000	16253050460000
16264210190000	16264010180000	16264200390000	16274130160000	16264000180000
16264100190000	16274040310000	16264280220000	16264010130000	16274000320000
16274150230000	16262310140000	16262110390000	16252060240000	16263140190000
16274130220000	16264180030000	16274210090000	16264160200000	16253010150000
16273090310000	16263290350000	16264180470000	16251100360000	16264000260000
16264170440000	16263290040000	16263290360000	16262120300000	16252170190000
16251060270000	16264180200000	16253010210000	16263130050000	16252130340000
16274190300000	16251060560000	16263290050000	16264090320000	16263010420000
16274050110000	16252110170000	16274030270000	16251120530000	16264240090000
16264160400000	16274250070000	16251120350000	16264090330000	16351060350000
16244130220000	16251060160000	16274070130000	16274170320000	16261220300000
16274100350000	16263130070000	16274140380000	16251220170000	16264160060000
16251160400000	16274010140000	16351060250000	16351040300000	16263020370000
16251160460000	16253080110000	16264140110000	16342020130000	16251100160000
16253070170000	16253080030000	16251230300000	16274240140000	16262020140000
16263040030000	16253050110000	16263050120000	16251110190000	16342080090000
16251060120000	16253110110000	16274120350000	16264090090000	16342020360000
16263020290000	16244220040000	16274310280000	16342070250000	16264240100000
16274310210000	16274100140000	16263240290000	16264250070000	16264240070000
16262190070000	16274060140000	16264220100000	16264080320000	16274020120000
16263130080000	16264220180000	16264080330000	16253030360000	16263170180000
16342020400000	16274120410000	16274090220000	16251230270000	16342040210000
16272180140000	16264280400000	16272180030000	16342040100000	16263080360000
16351040350000	16264180170000	16264280420000	16264040290000	16274250280000
16274130140000	16261140130000	16244220300000	16264210410000	16273090330000
16273090390000	16351140010000	16244220120000	16272160170000	16342080120000
16253010090000	16264080210000	16262150150000	16251120220000	16274170190000
16351040210000	16274110140000	16274290150000	16264160410000	16264160370000
16244130240000	16251120310000	16253000290000	16262290310000	16244160460000
16253020180000	16263140040000	16251020240000	16263130130000	16342040200000
16262010100000	16274000290000	16264240340000	16351040310000	16351050030000
16264220210000	16264240110000	16264210350000	16262170300000	16264190110000
16351080320000	16251110140000	16264090170000	16261220060000	16274190150000
16261050840000	16252110070000	16264190290000	16342040180000	16342040130000
16244220140000	16351050440000	16351050140000	16263040110000	16351050170000
16351050400000	16264070160000	16252110180000	16251050440000	16263130420000
16351060040000	16263240350000	16244130130000	16252150040000	16251260050000
16252070290000	16264210170000	16251060390000	16253050070000	16263140140000
16244160210000	16264170350000	16264220290000	16351040460000	16253080100000
16351040410000	16264260420000	16263300280000	16253010110000	16253030120000
16244160030000	16244130160000	16264090420000	16252000340000	16243140380000
16244160300000	16262100400000	16244160220000	16244160170000	16244150320000
16264210050000	16244280250000	16244140260000	16272180040000	16253080150000

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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