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	17053190150000
Property address	1535 W WALTON ST
Township	West Chicago (77)
Assessor neighborhood	77120
Property class	295 Townhome, individually owned
Assessment stage	Certified value for 2026

ASSESSED NOW

$56,761

15.3% of the current assessed value.

COMPARABLES IMPLY

$48,064

Estimated tax effect about $1,845 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,697

SECTION 1

The argument in one paragraph

The Assessor values 42 other properties in assessor neighborhood 77120 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 $36.86 per square foot. This home is assessed at $43.53 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,304 square feet gives $48,064. 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	1,304 square feet
Land area	3,200 square feet
Year built	1981
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$56,761
Assessed value per square foot	$43.53

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	508
2	Building area within 15% of this home	86
3	Built within 15 years of this home	71
4	Same building type	42
5	Same construction quality grade	42

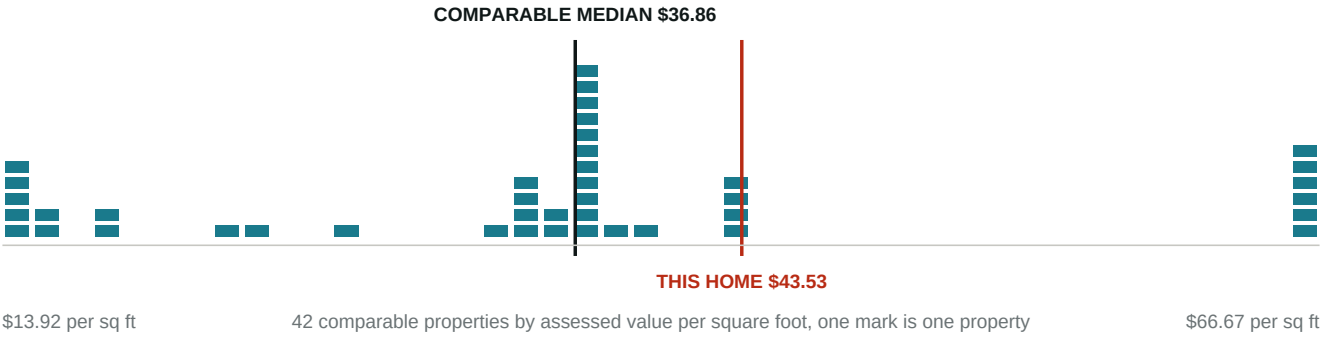
The comparable figure used is the median of all 42 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 42 properties 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	42
Lowest assessed	$13.92 per square foot
25th percentile	$24.71 per square foot
Median	$36.86 per square foot
75th percentile	$39.29 per square foot
Highest assessed	$66.67 per square foot
This home	$43.53 per square foot
Position	assessed above 32 of the 42 comparable properties, the 76th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 42 comparables	$36.86
Building area of this home	1,304 sq ft
Median multiplied by building area	**$48,064**
Current total assessed value	$56,761
Difference, the reduction requested	**$8,697**

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 $8,697 in assessed value is worth roughly $1,845 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 42 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
17081050220000	719 N THROOP ST	1,312	1990	3	1	$18,261	$13.92
17081050300000	734 N ELIZABETH ST	1,343	1982	4	1	$18,969	$14.12
17081040090000	715 N ADA ST	1,290	1985	3	1	$18,733	$14.52
17081060160000	725 N ELIZABETH ST	1,164	1982	3	1	$17,553	$15.08
17081060150000	727 N ELIZABETH ST	1,164	1982	3	1	$17,553	$15.08
17081040130000	742 N THROOP ST	1,164	1982	3	1	$18,376	$15.79
17081040140000	740 N THROOP ST	1,164	1982	3	1	$18,376	$15.79
17081040100000	713 N ADA ST	1,290	1984	3	1	$23,459	$18.19
17081050270000	742 N ELIZABETH ST	1,164	1982	2	1	$21,472	$18.45
17081050170000	731 N THROOP ST	1,304	1985	3	2	$30,404	$23.32
17081040080000	717 N ADA ST	1,290	1985	3	1	$30,327	$23.51
17081040350000	744 N THROOP ST	1,164	1982	2	1	$32,935	$28.29
17051090300000	1444 W BLACKHAWK ST	1,320	1982	4	1	$45,000	$34.09
17054120760000	927 N RACINE AVE A	1,245	1993	1	1	$43,000	$34.54
17054120750000	927 N RACINE AVE B	1,245	1993	1	1	$43,000	$34.54
17054120820000	921 N RACINE AVE A	1,245	1993	1	1	$43,000	$34.54
17054120740000	927 N RACINE AVE C	1,245	1993	1	1	$43,001	$34.54
17051240530000	1257 N CLEAVER ST E	1,176	1995	3	2	$43,000	$36.56
17051240540000	1257 N CLEAVER ST W	1,176	1995	3	2	$43,000	$36.56
17054120690000	931 N RACINE AVE	1,248	1993	2	2	$46,000	$36.86
17054120680000	933 N RACINE AVE A	1,248	1993	2	2	$46,000	$36.86
17054120770000	925 N RACINE AVE B	1,248	1993	2	2	$46,000	$36.86
17054120800000	923 N RACINE AVE A	1,248	1993	2	2	$46,000	$36.86
17054120790000	923 N RACINE AVE B	1,248	1993	2	2	$46,000	$36.86
17054120700000	931 N RACINE AVE A	1,248	1993	2	2	$46,000	$36.86
17054120710000	929 N RACINE AVE B	1,248	1993	2	2	$46,000	$36.86
17054120810000	921 N RACINE AVE B	1,248	1993	2	2	$46,000	$36.86
17054120780000	925 N RACINE AVE A	1,248	1993	2	2	$46,000	$36.86
17051090290000	1442 W BLACKHAWK ST	1,320	1983	4	1	$49,000	$37.12
17054120720000	929 N RACINE AVE A	1,248	1993	2	2	$47,000	$37.66
17053090430000	1439 W CORTEZ ST	1,320	1982	4	1	$51,000	$38.64
17053090440000	1435 W CORTEZ ST	1,316	1982	3	1	$52,000	$39.51
17053190150000	**1535 W WALTON ST**	**1,304**	**1981**	**4**	**1**	**$56,761**	**$43.53**
17053190160000	1533 W WALTON ST	1,304	1982	4	1	$57,100	$43.79
17081050180000	729 N THROOP ST	1,304	1986	4	1	$57,100	$43.79
17081050200000	723 N THROOP ST	1,304	1987	4	1	$57,100	$43.79
17081050210000	721 N THROOP ST	1,304	1982	4	1	$57,100	$43.79
17082480270000	448 N CARPENTER ST H	1,224	1996	3	2	$81,599	$66.67
17082480290000	448 N CARPENTER ST J	1,224	1996	2	2	$81,600	$66.67
17082480260000	448 N CARPENTER ST G	1,224	1996	3	2	$81,600	$66.67

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17082480310000	448 N CARPENTER ST L	1,224	1996	2	2	$81,600	$66.67
17082480300000	448 N CARPENTER ST K	1,224	1996	2	2	$81,600	$66.67
17082480280000	448 N CARPENTER ST I	1,224	1996	2	2	$81,601	$66.67

Median of all 42 comparables: $36.86 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77120, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 42 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.

17081050220000	17081050300000	17081040090000	17081060160000	17081060150000
17081040130000	17081040140000	17081040100000	17081050270000	17081050170000
17081040080000	17081040350000	17051090300000	17054120760000	17054120750000
17054120820000	17054120740000	17051240530000	17051240540000	17054120690000
17054120680000	17054120770000	17054120800000	17054120790000	17054120700000
17054120710000	17054120810000	17054120780000	17051090290000	17054120720000
17053090430000	17053090440000	17053190160000	17081050180000	17081050200000
17081050210000	17082480270000	17082480290000	17082480260000	17082480310000
17082480300000	17082480280000			

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.