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	17072120040000
Property address	1951 W ERIE ST
Township	West Chicago (77)
Assessor neighborhood	77120
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW

$138,000

14.0% of the current assessed value.

COMPARABLES IMPLY

$118,664

Estimated tax effect about $4,101 a year at a 7% composite rate.

REDUCTION REQUESTED

$19,336

SECTION 1

The argument in one paragraph

The Assessor values 59 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 $48.75 per square foot. This home is assessed at $56.70 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,434 square feet gives $118,664. 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	2,434 square feet
Land area	2,928 square feet
Year built	2014
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$138,000
Assessed value per square foot	$56.70

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	533
2	Building area within 15% of this home	396
3	Built within 15 years of this home	370
4	Same building type	59
5	Same construction quality grade	59

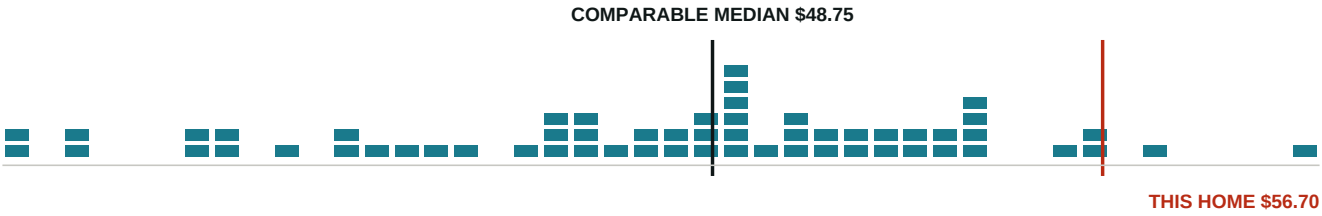
The comparable figure used is the median of all 59 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 59 properties 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	59
Lowest assessed	$34.29 per square foot
25th percentile	$44.30 per square foot
Median	$48.75 per square foot
75th percentile	$51.94 per square foot
Highest assessed	$61.11 per square foot
This home	$56.70 per square foot
Position	assessed above 56 of the 59 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 59 comparables	$48.75
Building area of this home	2,434 sq ft
Median multiplied by building area	**$118,664**
Current total assessed value	$138,000
Difference, the reduction requested	**$19,336**

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 $19,336 in assessed value is worth roughly $4,101 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 59 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
17072010500000	1852 W SUPERIOR ST	2,785	2007	4	2	$95,507	$34.29
17072150280000	1638 W ONTARIO ST	2,345	2005	4	2	$81,000	$34.54
17072010490000	1856 W SUPERIOR ST	2,785	2007	4	2	$100,000	$35.91
17072150360000	1620 W ONTARIO ST 1	2,720	2007	3	3	$98,000	$36.03
17081141360000	1363 W ANCONA ST	2,562	2008	3	2	$98,000	$38.25
17081140530000	1341 W ANCONA ST	2,186	2016	3	2	$84,000	$38.43
17072160310000	1942 W RACE AVE	2,784	2005	3	2	$108,000	$38.79
17081140520000	1345 W ANCONA ST	2,186	2014	3	2	$85,000	$38.88
17072190100000	1825 W RACE AVE	2,747	2006	5	3	$109,572	$39.89
16122100250000	628 N ROCKWELL ST	2,518	2015	5	4	$103,707	$41.19
17081140890000	1346 W ERIE ST	2,457	2019	3	2	$102,000	$41.51
17072190530000	1853 W RACE AVE	2,402	2004	4	4	$101,000	$42.05
17072160180000	1915 W OHIO ST	2,792	2004	5	2	$118,000	$42.26
17071210440000	2004 W RACE AVE	2,733	2004	5	4	$118,000	$43.18
17072190520000	1855 W RACE AVE	2,402	2004	4	4	$105,000	$43.71
16122100240000	632 N ROCKWELL ST	2,518	2014	4	3	$113,000	$44.88
16122100200000	642 N ROCKWELL ST	2,173	2008	4	3	$99,000	$45.56
17072120030000	1955 W ERIE ST	2,675	2011	3	3	$122,073	$45.63
17072200110000	521 N WOOD ST	2,232	2011	3	3	$102,000	$45.70
17072150190000	1611 W ERIE ST	2,088	2011	3	2	$96,000	$45.98
16122140210000	2418 W OHIO ST	2,712	2018	3	3	$124,929	$46.07
17081140500000	1349 W ANCONA ST	2,169	2023	4	3	$100,000	$46.10
17072090290000	1848 W ERIE ST	2,715	2011	4	3	$126,264	$46.51
17072170440000	1810 W RACE AVE	2,711	2010	4	2	$128,000	$47.22
17072200120000	519 N WOOD ST	2,092	2011	3	3	$99,500	$47.56
17072200350000	531 N WOOD ST	2,088	2013	3	3	$99,975	$47.88
17072070300000	1644 W HURON ST	2,539	2012	3	3	$121,926	$48.02
17072190570000	1841 W RACE AVE	2,453	2011	3	3	$119,000	$48.51
17072220200000	504 N PAULINA ST	2,710	2014	3	3	$132,000	$48.71
17072180080000	1941 W RACE AVE	2,443	2013	3	3	$119,103	$48.75
17072180190000	1915 W RACE AVE	2,387	2011	3	3	$117,000	$49.02
17071220500000	2213 W RACE AVE	2,195	2015	4	3	$108,001	$49.20
16122060260000	2550 W HURON ST	2,559	2011	4	3	$126,000	$49.24
17071200120000	2129 W OHIO ST	2,558	2021	4	3	$126,112	$49.30
17071220510000	2217 W RACE AVE	2,195	2015	4	3	$108,227	$49.31
17072080520000	1948 W ERIE ST	2,583	2012	3	3	$127,501	$49.36
17072210080000	529 N HARTLAND ST 2	2,671	2024	5	4	$133,500	$49.98
17071110050000	2147 W HURON ST 1	2,648	2012	3	2	$133,738	$50.51
17072080530000	1946 W ERIE ST	2,583	2013	3	3	$130,497	$50.52
17072220170000	512 N PAULINA ST 2	2,248	2014	3	3	$114,000	$50.71

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16122130190000	2415 W HURON ST	2,326	2022	4	3	$118,500	$50.95
17071200070000	2141 W OHIO ST	2,474	2014	3	3	$127,000	$51.33
17072080540000	1944 W ERIE ST	2,583	2011	3	3	$133,482	$51.68
17072200020000	543 N WOOD ST 1	2,160	2014	4	3	$112,000	$51.85
17072190150000	1813 W RACE AVE	2,403	2022	4	3	$125,000	$52.02
17071110190000	2113 W HURON ST	2,454	2011	4	3	$128,000	$52.16
17072210150000	513 N HARTLAND ST	2,734	2024	5	4	$145,000	$53.04
17071050240000	2234 W HURON ST	2,746	2014	5	3	$146,000	$53.17
17072180170000	1921 W RACE AVE	2,443	2011	3	3	$130,000	$53.21
17071140340000	2230 W OHIO ST	2,581	2015	4	3	$137,438	$53.25
17071160390000	2020 W OHIO ST	2,472	2014	3	3	$133,000	$53.80
17072040150000	1925 W SUPERIOR ST	2,755	2011	3	3	$149,000	$54.08
17072180060000	1947 W RACE AVE	2,568	2011	4	4	$139,000	$54.13
17072090440000	1810 W ERIE ST	2,752	2021	4	3	$149,038	$54.16
17072170600000	1838 W RACE AVE	2,659	2017	4	3	$148,957	$56.02
17072090310000	1844 W ERIE ST	2,419	2016	3	3	$136,420	$56.40
17072120040000	**1951 W ERIE ST**	**2,434**	**2014**	**3**	**2**	**$138,000**	**$56.70**
17072170620000	1846 W RACE AVE	2,659	2017	4	3	$151,000	$56.79
17072170610000	1844 W RACE AVE	2,659	2018	4	3	$153,000	$57.54
17072170280000	1850 W RACE AVE	2,632	2021	5	3	$160,852	$61.11

Median of all 59 comparables: $48.75 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 59 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.

17072010500000	17072150280000	17072010490000	17072150360000	17081141360000
17081140530000	17072160310000	17081140520000	17072190100000	16122100250000
17081140890000	17072190530000	17072160180000	17071210440000	17072190520000
16122100240000	16122100200000	17072120030000	17072200110000	17072150190000
16122140210000	17081140500000	17072090290000	17072170440000	17072200120000
17072200350000	17072070300000	17072190570000	17072220200000	17072180080000
17072180190000	17071220500000	16122060260000	17071200120000	17071220510000
17072080520000	17072210080000	17071110050000	17072080530000	17072220170000
16122130190000	17071200070000	17072080540000	17072200020000	17072190150000
17071110190000	17072210150000	17071050240000	17072180170000	17071140340000
17071160390000	17072040150000	17072180060000	17072090440000	17072170600000
17072090310000	17072170620000	17072170610000	17072170280000	

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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