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	17072160270000
Property address	1952 W RACE AVE
Township	West Chicago (77)
Assessor neighborhood	77120
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$103,000

22.8% of the current assessed value.

COMPARABLES IMPLY

$79,564

Estimated tax effect about $4,971 a year at a 7% composite rate.

REDUCTION REQUESTED

$23,436

SECTION 1

The argument in one paragraph

The Assessor values 93 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 $46.10 per square foot. This home is assessed at $59.68 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,726 square feet gives $79,564. 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	1,726 square feet
Land area	2,280 square feet
Year built	1997
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$103,000
Assessed value per square foot	$59.68

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	136
2	Building area within 15% of this home	115
3	Built within 15 years of this home	99
4	Same building type	95
5	Same construction quality grade	93

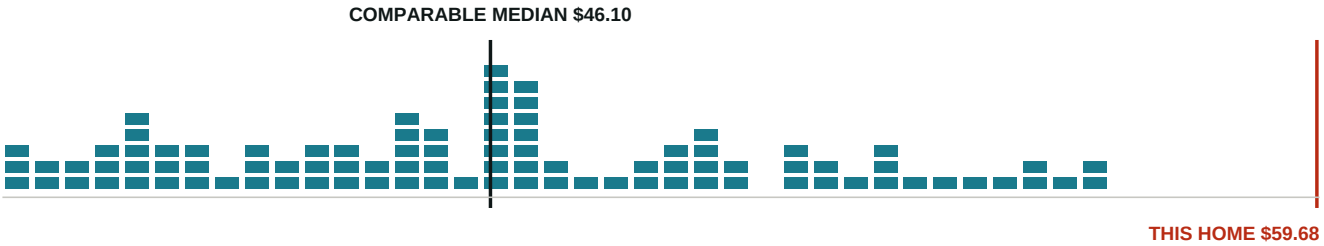
The comparable figure used is the median of all 93 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 93 properties 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	93
Lowest assessed	$38.11 per square foot
25th percentile	$42.36 per square foot
Median	$46.10 per square foot
75th percentile	$49.46 per square foot
Highest assessed	$55.96 per square foot
This home	$59.68 per square foot
Position	assessed above 93 of the 93 comparable properties, the 100th percentile



$38.11 per sq ft — 93 comparable properties by assessed value per square foot, one mark is one property — $59.68 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 93 comparables	$46.10
Building area of this home	1,726 sq ft
Median multiplied by building area	**$79,564**
Current total assessed value	$103,000
Difference, the reduction requested	**$23,436**

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 $23,436 in assessed value is worth roughly $4,971 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

93 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 93 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
17053000120000	1534 W HADDON AVE	1,762	2011	3	2	$67,606	$38.37
17072190480000	1837 W RACE AVE	1,743	1999	3	1	$67,386	$38.66
17053220120000	1529 W PEARSON ST 1R	1,718	2012	4	2	$68,087	$39.63
17072150600000	1618 W OHIO ST	1,719	1999	2	1	$69,157	$40.23
17071230080000	2141 W RACE AVE	1,690	1994	3	2	$68,001	$40.24
17071190060000	530 N LEAVITT ST	1,891	1999	3	1	$76,508	$40.46
17071210140000	2027 W OHIO ST	1,876	1999	3	2	$76,070	$40.55
16122140170000	2428 W OHIO ST	1,835	1997	3	2	$74,413	$40.55
17072210230000	540 N HERMITAGE AVE	1,890	1996	3	2	$77,000	$40.74
17072180010000	1959 W RACE AVE	1,592	1996	2	1	$65,200	$40.95
17081140120000	1341 W HURON ST	1,556	1992	3	2	$64,000	$41.13
17072210220000	542 N HERMITAGE AVE	1,890	1996	3	2	$79,400	$42.01
16122060080000	2541 W SUPERIOR ST	1,648	2000	3	1	$69,817	$42.36
17071210340000	2036 W RACE AVE	1,874	2004	3	2	$81,000	$43.22
17081060090000	743 N ELIZABETH ST	1,748	2011	3	2	$76,000	$43.48
17071040310000	2338 W HURON ST	1,767	1999	3	2	$77,000	$43.58
17071210350000	2034 W RACE AVE	1,874	2006	3	2	$82,000	$43.76
17072060410000	1716 W HURON ST	1,862	1996	3	2	$81,766	$43.91
17081050250000	711 N THROOP ST	1,653	2005	3	2	$73,000	$44.16
17081040250000	712 N THROOP ST	1,800	2000	3	3	$80,001	$44.45
17071210380000	2026 W RACE AVE	1,850	2007	3	2	$82,445	$44.56
17071050320000	2214 W HURON ST	1,836	1992	3	2	$82,000	$44.66
17071210330000	2038 W RACE AVE 1	1,874	2005	3	3	$84,000	$44.82
17071060030000	2155 W SUPERIOR ST	1,802	2011	3	3	$80,885	$44.89
17072140550000	1717 W ERIE ST	1,600	1993	3	1	$72,183	$45.11
17072060310000	1720 W HURON ST	1,892	1995	4	2	$86,000	$45.45
17072060320000	1718 W HURON ST	1,895	1994	4	2	$87,000	$45.91
17072190490000	1835 W RACE AVE	1,726	2004	3	1	$79,564	$46.10
17072160290000	1948 W RACE AVE 2	1,840	2007	4	2	$84,987	$46.19
17072170270000	1854 W RACE AVE 1	1,837	2002	4	3	$84,851	$46.19
17072170250000	1858 W RACE AVE	1,837	2003	4	3	$85,145	$46.35
17071160490000	2000 W OHIO ST	1,766	2006	3	3	$82,000	$46.43
17072160380000	1926 W RACE AVE	1,726	1999	3	3	$80,209	$46.47
17072060420000	1714 W HURON ST	1,892	1996	4	2	$88,000	$46.51
17072110430000	1614 W ERIE ST	1,840	1996	3	2	$86,000	$46.74
17072090060000	1849 W HURON ST	1,806	1995	3	2	$84,478	$46.78
17072170260000	1856 W RACE AVE	1,837	2002	4	3	$86,063	$46.85
17072180150000		1,827	2005	4	3	$85,937	$47.04
17072210410000		1,698	2007	4	2	$80,564	$47.45
17072170040000		1,588	1995	4	3	$76,668	$48.28

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17072210420000		1,698	2006	4	3	$82,205	$48.41
17072140530000		1,600	1993	3	1	$78,599	$49.12
17072140520000		1,600	1995	3	1	$78,711	$49.19
17072110160000		1,840	1995	3	3	$91,000	$49.46
17072170420000		1,726	1997	3	3	$85,600	$49.59
17072160260000		1,726	1997	3	3	$86,000	$49.83
17072160390000		1,726	1998	3	3	$86,492	$50.11
17072100480000		1,867	1997	4	3	$95,000	$50.88
17072160250000		1,670	2000	3	3	$85,000	$50.90
17072180180000		1,830	2003	4	2	$94,000	$51.37
17072180110000		1,684	1999	3	2	$87,000	$51.66
17072160050000		1,652	2011	3	2	$87,000	$52.66
17072170200000		1,847	2012	3	2	$97,375	$52.72
17072040340000		1,737	2012	4	3	$91,599	$52.73
17072170430000		1,726	1997	3	3	$92,000	$53.30
17072150570000		1,700	2011	3	3	$91,000	$53.53
17072170030000		1,590	1994	3	2	$86,000	$54.09
17072170210000		1,847	2012	3	2	$102,000	$55.22
17072170190000		1,847	2012	3	2	$103,000	$55.77
17072210070000		1,662	2011	3	3	$93,000	$55.96
17072160270000	**1952 W RACE AVE**	**1,726**	**1997**	**3**	**3**	**$103,000**	**$59.68**

Median of all 93 comparables: $46.10 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 93 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.

17081070460000	17053000120000	17053200360000	17072190480000	17053220150000
17072410020000	17071210090000	17081150180000	17053220120000	17071210300000
17072150600000	17071230080000	17071190060000	17071210140000	16122140170000
17072210230000	16122050380000	17072180010000	17081140120000	17072150700000
17071080270000	17072210220000	17071080070000	16122060080000	17071150380000
17081050410000	17072180220000	17071210340000	17072070010000	17081060090000
17071040310000	17071210350000	17072060410000	17081050250000	17081040250000
17072110170000	17071210380000	17071050320000	17071210330000	17071060030000
17071060320000	17072060300000	17072140550000	17072060310000	17072060320000
17072210030000	17072190490000	17071080080000	17072210020000	17072160290000
17072170270000	17072170250000	17071160490000	17071150390000	17071200270000
17072160380000	17072060420000	17072110430000	17072090060000	17072170260000
17072210040000	17072180150000	17072210410000	17072170040000	17072210420000
17072090450000	17072170010000	17072140530000	17072140520000	17072110160000
17072040330000	17072170420000	17072160260000	17071140090000	17072160390000
17072100480000	17072160250000	17072050230000	17072180180000	17072180110000
17071070050000	17072160050000	17072170200000	17072040340000	17072170430000
17072150570000	17072170030000	17072140250000	17072170210000	17072200090000
16122140110000	17072170190000	17072210070000		

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.