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	17301130170000
Property address	2219 W 23RD PL
Township	West Chicago (77)
Assessor neighborhood	77141
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$40,000	**$33,880**	**$6,120**

15.3% of the current assessed value.
Estimated tax effect about $1,298 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 25 other properties in assessor neighborhood 77141 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 $20.86 per square foot. This home is assessed at $24.63 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,624 square feet gives $33,880. 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	1,624 square feet
Land area	3,100 square feet
Year built	1892
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$40,000
Assessed value per square foot	$24.63

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	311
2	Building area within 15% of this home	61
3	Built within 15 years of this home	54
4	Same building type	25
5	Same construction quality grade	25

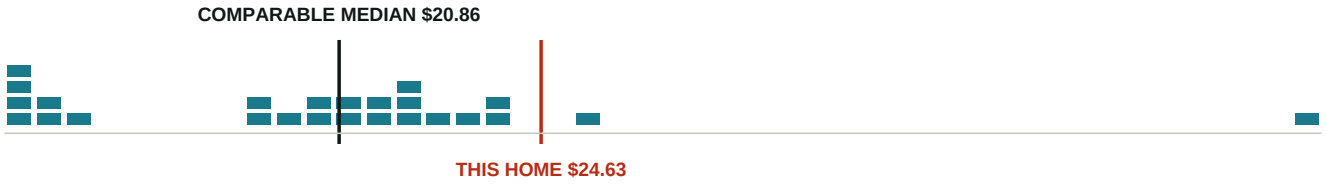
The comparable figure used is the median of all 25 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 25 properties 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	25
Lowest assessed	$14.62 per square foot
25th percentile	$15.93 per square foot
Median	$20.86 per square foot
75th percentile	$22.38 per square foot
Highest assessed	$39.19 per square foot
This home	$24.63 per square foot
Position	assessed above 23 of the 25 comparable properties, the 92nd percentile



$14.62 per sq ft — 25 comparable properties by assessed value per square foot, one mark is one property — $39.19 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 25 comparables	$20.86
Building area of this home	1,624 sq ft
Median multiplied by building area	**$33,880**
Current total assessed value	$40,000
Difference, the reduction requested	**$6,120**

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 $6,120 in assessed value is worth roughly $1,298 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 25 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
17191090030000	1307 S CLAREMONT AVE	1,505	1878	3	1	$22,000	$14.62
17191090040000	1309 S CLAREMONT AVE	1,555	1877	2	1	$23,000	$14.79
17301230150000	2127 W COULTER ST	1,605	1887	4	2	$24,000	$14.95
17191090170000	1302 S HEATH AVE	1,521	1888	3	1	$23,000	$15.12
17191090250000	1322 S HEATH AVE	1,574	1878	3	1	$24,000	$15.25
17191100030000	1305 S HEATH AVE	1,440	1878	2	1	$22,000	$15.28
17191100160000	1339 S HEATH AVE	1,519	1898	3	2	$24,200	$15.93
17193030170000	2209 W 18TH ST HSE	1,569	1893	4	1	$30,001	$19.12
17302070120000	1839 W 23RD ST	1,584	1888	4	1	$31,000	$19.57
17301110250000	2320 S SEELEY AVE HSE	1,716	1893	3	1	$34,620	$20.17
17301110450000	2325 S SEELEY AVE	1,627	1887	2	1	$33,249	$20.44
17301130050000	2249 W 23RD PL	1,738	1893	4	1	$36,000	$20.71
17191090220000	1314 S HEATH AVE	1,438	1878	2	2	$30,000	$20.86
17301090060000	2313 S OAKLEY AVE	1,707	1900	4	1	$36,000	$21.09
17193070370000	2208 W 19TH ST	1,759	1903	3	1	$38,001	$21.60
17302000350000	1926 W 22ND PL	1,611	1888	3	1	$34,921	$21.68
17301210110000	2309 W 25TH ST	1,624	1888	2	1	$36,000	$22.17
17301100070000	2317 S LEAVITT ST	1,390	1888	3	1	$31,000	$22.30
17301100510000	2324 S HOYNE AVE	1,445	1888	3	1	$32,343	$22.38
17302070040000	2309 S WOLCOTT AVE	1,410	1891	2	1	$32,000	$22.70
17203210150000	1426 W CULLERTON ST	1,561	1883	4	1	$36,000	$23.06
17301100270000	2144 W 23RD PL	1,431	1888	3	1	$34,000	$23.76
17301030190000	2233 S BELL AVE	1,548	1888	3	2	$37,001	$23.90
17301130170000	**2219 W 23RD PL**	**1,624**	**1892**	**4**	**2**	**$40,000**	**$24.63**
17193060460000	2300 W 19TH ST	1,495	1902	3	1	$38,001	$25.42
17194170160000	1621 W 19TH ST	1,613	1888	4	2	$63,216	$39.19

Median of all 25 comparables: $20.86 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 77141, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 25 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.

17191090030000	17191090040000	17301230150000	17191090170000	17191090250000
17191100030000	17191100160000	17193030170000	17302070120000	17301110250000
17301110450000	17301130050000	17191090220000	17301090060000	17193070370000
17302000350000	17301210110000	17301100070000	17301100510000	17302070040000
17203210150000	17301100270000	17301030190000	17193060460000	17194170160000

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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