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	03193220010000
Property address	1525 W CLARENDON RD
Township	Wheeling (38)
Assessor neighborhood	38071
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$37,000

17.6% of the current assessed value.

COMPARABLES IMPLY

$30,483

Estimated tax effect about $1,382 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,517

SECTION 1

The argument in one paragraph

The Assessor values 266 other properties in assessor neighborhood 38071 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 $27.79 per square foot. This home is assessed at $33.73 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,097 square feet gives $30,483. 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	1,097 square feet
Land area	10,253 square feet
Year built	1954
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$33.73

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	680
2	Building area within 15% of this home	271
3	Built within 15 years of this home	270
4	Same building type	266
5	Same construction quality grade	266

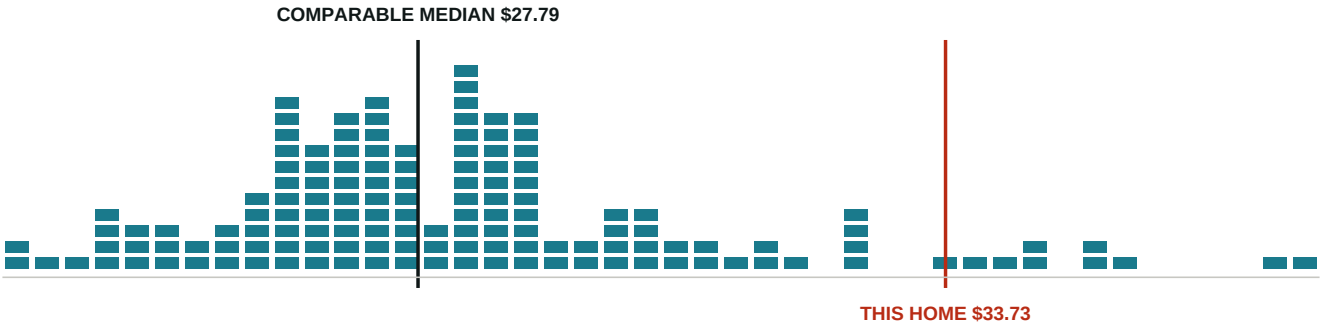
The comparable figure used is the median of all 266 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 266 properties 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	266
Lowest assessed	$23.11 per square foot
25th percentile	$26.52 per square foot
Median	$27.79 per square foot
75th percentile	$29.10 per square foot
Highest assessed	$37.94 per square foot
This home	$33.73 per square foot
Position	assessed above 251 of the 266 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 266 comparables	$27.79
Building area of this home	1,097 sq ft
Median multiplied by building area	**$30,483**
Current total assessed value	$37,000
Difference, the reduction requested	**$6,517**

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 $6,517 in assessed value is worth roughly $1,382 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

266 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 266 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
03193220140000	1418 W OAKTON ST	1,097	1954	3	1	$27,684	$25.24
03193150030000	1425 N WILKE RD	1,097	1954	3	1	$28,000	$25.52
03273080040000	628 W BOB-O-LINK RD	1,076	1950	2	1	$28,069	$26.09
03192100240000	1519 N FERNANDEZ PL	1,119	1959	3	2	$29,270	$26.16
03344200020000	303 N WILLIAM ST	1,103	1955	3	1	$29,000	$26.29
03193180140000		1,097	1954	3	1	$29,230	$26.65
03273120050000		1,080	1953	2	1	$28,864	$26.73
03193140030000		1,097	1955	3	1	$29,384	$26.79
03192100310000		1,119	1960	3	2	$29,988	$26.80
03192000260000		1,080	1960	3	2	$29,000	$26.85
03193150080000		1,112	1954	3	1	$30,000	$26.98
03193220100000		1,097	1954	3	1	$30,000	$27.35
03193190020000		1,097	1954	3	1	$30,000	$27.35
03193190110000		1,097	1954	3	1	$30,000	$27.35
03193190480000		1,097	1954	3	1	$30,000	$27.35
03193200130000		1,097	1959	3	1	$30,000	$27.35
03193140060000		1,097	1954	3	1	$30,000	$27.35
03193200140000		1,097	1955	3	1	$30,302	$27.62
03193140050000		1,101	1954	3	1	$31,000	$28.16
03193200010000		1,097	1954	3	1	$31,000	$28.26
03193160180000		1,097	1954	3	1	$31,000	$28.26
03193150310000		1,097	1955	3	1	$31,000	$28.26
03193150020000		1,097	1955	3	1	$31,000	$28.26
03193150060000		1,097	1954	3	1	$31,000	$28.26
03193140180000		1,097	1954	2	1	$31,000	$28.26
03193210100000		1,097	1954	3	1	$31,000	$28.26
03193150130000		1,097	1955	3	1	$31,000	$28.26
03193190040000		1,097	1956	3	1	$31,000	$28.26
03193160020000		1,097	1954	3	1	$31,010	$28.27
03193210080000		1,097	1955	3	1	$31,153	$28.40
03273120220000		1,118	1956	3	1	$32,000	$28.62
03193200150000		1,097	1954	3	1	$31,480	$28.70
03192000300000		1,080	1960	3	1	$31,000	$28.70
03191030020000		1,080	1957	3	1	$31,000	$28.70
03193210180000		1,097	1955	3	1	$31,729	$28.92
03193170060000		1,097	1955	3	1	$32,000	$29.17
03193160060000		1,097	1954	3	1	$32,000	$29.17
03193190210000		1,097	1954	3	1	$32,000	$29.17
03193220030000		1,097	1954	3	1	$32,000	$29.17
03193190220000		1,097	1954	3	1	$32,000	$29.17

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03193160030000		1,097	1954	3	1	$32,000	$29.17
03193210190000		1,097	1955	3	1	$32,001	$29.17
03193150210000		1,094	1954	3	1	$32,000	$29.25
03273000060000		1,092	1956	2	1	$32,000	$29.30
03193200120000		1,097	1954	2	1	$33,000	$30.08
03193150180000		1,097	1954	3	1	$33,000	$30.08
03193170120000		1,097	1955	3	1	$33,000	$30.08
03193170160000		1,097	1950	3	1	$33,000	$30.08
03193180120000		1,097	1954	3	1	$33,000	$30.08
03193180160000		1,097	1954	3	1	$33,000	$30.08
03193170010000		1,097	1954	3	1	$33,000	$30.08
03193210010000		1,097	1950	3	1	$34,105	$31.09
03193160010000		1,097	1954	3	1	$36,000	$32.82
03193190080000		1,097	1954	2	1	$36,000	$32.82
03193160140000		1,097	1954	3	2	$36,000	$32.82
03193190060000		1,097	1954	4	2	$37,000	$33.73
03193220010000	**1525 W CLARENDON RD**	**1,097**	**1954**	**3**	**1**	**$37,000**	**$33.73**
03193200320000		1,097	1954	3	1	$38,000	$34.64
03193190340000		1,097	1953	3	1	$39,000	$35.55
03193140010000		1,097	1954	4	3	$41,000	$37.37
03191050130000		1,107	1958	4	2	$42,000	$37.94

Median of all 266 comparables: $27.79 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38071, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 266 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.

03344240020000	03192050020000	03344240150000	03192050300000	03344050180000
03344230010000	03192000340000	03344230190000	03192060230000	03344060100000
03344050140000	03344180060000	03344240100000	03344210060000	03192060070000
03192150180000	03192110210000	03344220030000	03192050070000	03192000360000
03193190030000	03191080290000	03192140060000	03192000190000	03192050120000
03193220140000	03273080200000	03192080180000	03192090220000	03191080260000
03193150030000	03192050050000	03192070160000	03344210190000	03192050130000
03192150090000	03192150070000	03344190020000	03192080280000	03344230150000
03191120300000	03344200030000	03273120260000	03273080040000	03192050090000
03192100240000	03192140120000	03192140080000	03192130020000	03192140030000
03192150050000	03192090080000	03192100370000	03273100110000	03191120150000
03192110490000	03192080290000	03192050060000	03344200020000	03193190190000
03191110280000	03192110140000	03192060050000	03191110300000	03192100320000
03192080320000	03192080140000	03191110290000	03191120100000	03192060310000
03192110410000	03192120100000	03192150270000	03193180140000	03344190090000
03192100110000	03192100290000	03192100170000	03273120050000	03344240210000
03193140030000	03192100310000	03192000260000	03191110110000	03192150110000
03193180180000	03193150080000	03192100060000	03191110040000	03192060130000
03192100410000	03192120230000	03192110310000	03192130090000	03192140200000
03192150220000	03192120120000	03192050330000	03192070190000	03191100270000
03191100220000	03191080380000	03193150120000	03192060410000	03273090150000
03273080150000	03192060080000	03192060090000	03192080200000	03192060320000
03192050290000	03192080170000	03192050250000	03192110070000	03192070280000
03193220100000	03193190020000	03193190110000	03193190480000	03193200130000
03193140060000	03191120050000	03192120030000	03192100180000	03192110160000
03192080250000	03192060390000	03193200140000	03192060200000	03193190290000
03192060180000	03192070180000	03192060440000	03193190180000	03193190010000
03191100180000	03344230040000	03192130190000	03192150260000	03193200310000
03191100120000	03191080330000	03193140050000	03192060010000	03192070130000
03192060460000	03192060190000	03192060110000	03192060100000	03192050200000
03192080150000	03192050220000	03192130130000	03191120090000	03193200010000
03193160180000	03193150310000	03193150020000	03193150060000	03193140180000
03193210100000	03193150130000	03193190040000	03344210200000	03193160020000
03191020450000	03273160010000	03193210080000	03273120170000	03193190400000
03193160190000	03193200210000	03193150140000	03193150040000	03193150090000
03193190250000	03193150240000	03193220060000	03193170130000	03193190120000
03273120220000	03191060070000	03193200150000	03192000300000	03191030020000
03191110060000	03191030010000	03192050080000	03193210180000	03273120160000
03191110200000	03192110080000	03192110550000	03192120240000	03192150040000
03192060220000	03192060400000	03191110130000	03193190410000	03192110050000
03193170060000	03193160060000	03193190210000	03193220030000	03193190220000
03193160030000	03193210190000	03193150210000	03344060140000	03273000060000
03192070200000	03193150050000	03191020370000	03193220130000	03192110250000
03191120230000	03193200120000	03193150180000	03193170120000	03193170160000
03193180120000	03193180160000	03193170010000	03192110420000	03192150300000

03191090060000 03193170040000 03193190050000 03193190420000 03193200040000
03193200280000 03192090190000 03192020060000 03191020280000 03344220060000
03344050010000 03193210010000 03191120010000 03192050210000 03191060100000
03191020330000 03192070260000 03191110250000 03191050060000 03191070070000
03191040040000 03191040030000 03191050090000 03193160010000 03193190080000
03193160140000 03193190060000 03191060030000 03192050160000 03191050070000
03193200320000 03191000200000 03191060170000 03193150280000 03191080190000
03193190340000 03191070040000 03191090040000 03191080160000 03193140010000
03191050130000

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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