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	24101110070000
Property address	9700 S KILBOURN AVE
Township	Worth (39)
Assessor neighborhood	39071
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$46,000	$41,140	$4,860

10.6% of the current assessed value.
Estimated tax effect about $1,031 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 13 other properties in assessor neighborhood 39071 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 $14.37 per square foot. This home is assessed at $16.07 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,863 square feet gives $41,140. 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	2,863 square feet
Land area	11,726 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$46,000
Assessed value per square foot	$16.07

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	194
2	Building area within 15% of this home	15
3	Built within 15 years of this home	14
4	Same building type	13
5	Same construction quality grade	13

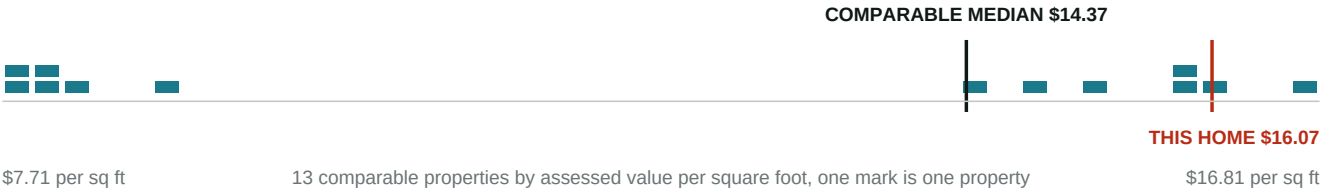
The comparable figure used is the median of all 13 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 13 properties 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	13
Lowest assessed	$7.71 per square foot
25th percentile	$8.04 per square foot
Median	$14.37 per square foot
75th percentile	$15.81 per square foot
Highest assessed	$16.81 per square foot
This home	$16.07 per square foot
Position	assessed above 11 of the 13 comparable properties, the 85th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 13 comparables	$14.37
Building area of this home	2,863 sq ft
Median multiplied by building area	**$41,140**
Current total assessed value	$46,000
Difference, the reduction requested	**$4,860**

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 $4,860 in assessed value is worth roughly $1,031 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 13 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
24034050320000	9224 S KARLOV AVE	3,113	1968	5	2	$24,000	$7.71
24034050330000	9224 S KARLOV AVE	3,113	1968	5	2	$24,000	$7.71
24151120040000	10520 S KENTON AVE	2,592	1964	3	2	$20,635	$7.96
24034060400000	9201 S KARLOV AVE	2,700	1966	4	2	$21,705	$8.04
24151120030000	10520 S KENTON AVE	2,592	1964	3	2	$21,364	$8.24
24034060390000	9201 S KARLOV AVE	2,700	1966	4	2	$23,724	$8.79
24034040270000	9140 S KEDVALE AVE	3,062	1964	5	3	$44,000	$14.37
24034050200000	4101 W 91ST PL	2,691	1963	4	2	$40,000	$14.86
24034090290000	4132 W 93RD PL	2,693	1977	4	2	$41,000	$15.22
24101080340000	9639 S KENNETH AVE	2,783	1970	5	3	$44,000	$15.81
24034060200000	9116 S KOMENSKY AVE	2,957	1966	5	3	$47,000	$15.89
24101110070000	**9700 S KILBOURN AVE**	**2,863**	**1971**	**5**	**3**	**$46,000**	**$16.07**
24101030190000	9540 S KENNETH AVE	2,610	1977	4	2	$42,000	$16.09
24034050240000	9136 S KARLOV AVE	2,558	1972	4	3	$43,000	$16.81

Median of all 13 comparables: $14.37 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39071, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 13 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.

24034050320000	24034050330000	24151120040000	24034060400000	24151120030000
24034060390000	24034040270000	24034050200000	24034090290000	24101080340000
24034060200000	24101030190000	24034050240000		

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.