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	24153230280000
Property address	10924 S KOSTNER AVE
Township	Worth (39)
Assessor neighborhood	39071
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$37,000

10.5% of the current assessed value.

COMPARABLES IMPLY

$33,131

REDUCTION REQUESTED

$3,869

Estimated tax effect about $821 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 77 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 $21.24 per square foot. This home is assessed at $23.72 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,560 square feet gives $33,131. 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	1,560 square feet
Land area	7,095 square feet
Year built	1966
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$23.72

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	219
2	Building area within 15% of this home	77
3	Built within 15 years of this home	77
4	Same building type	77
5	Same construction quality grade	77

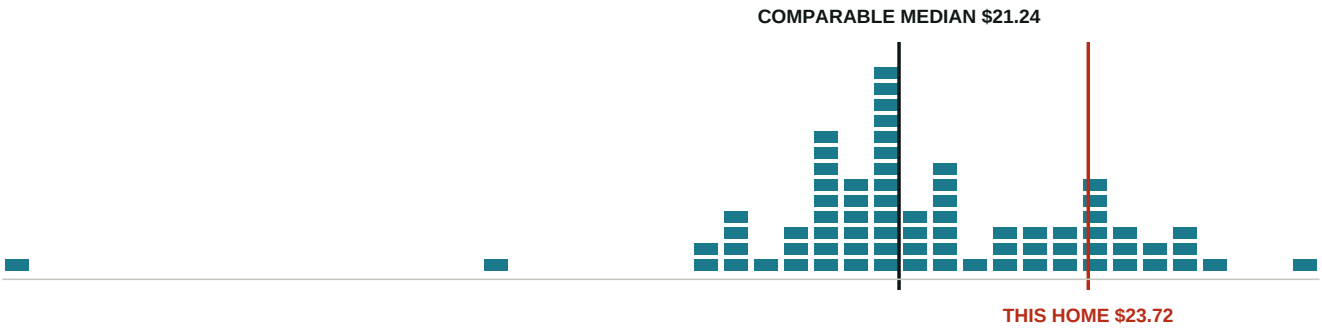
The comparable figure used is the median of all 77 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 77 properties 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	77
Lowest assessed	$9.49 per square foot
25th percentile	$20.35 per square foot
Median	$21.24 per square foot
75th percentile	$23.21 per square foot
Highest assessed	$26.75 per square foot
This home	$23.72 per square foot
Position	assessed above 62 of the 77 comparable properties, the 81st percentile



$9.49 per sq ft — 77 comparable properties by assessed value per square foot, one mark is one property — $26.75 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 77 comparables	$21.24
Building area of this home	1,560 sq ft
Median multiplied by building area	**$33,131**
Current total assessed value	$37,000
Difference, the reduction requested	**$3,869**

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 $3,869 in assessed value is worth roughly $821 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

77 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 77 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
24101020200000	9538 S KILBOURN AVE	1,423	1967	3	2	$13,500	$9.49
24101020210000	9538 S KILBOURN AVE	1,423	1967	3	2	$22,500	$15.81
24101120080000	9704 S KENNETH AVE	1,753	1969	3	1	$33,000	$18.82
24034030280000	9144 S KEELER AVE	1,740	1964	4	2	$34,000	$19.54
24151180100000	4617 W 106TH PL	1,678	1966	3	1	$34,001	$20.26
24151180170000	4612 W 107TH ST	1,678	1965	3	1	$34,001	$20.26
24151030420000	10337 S KNOX AVE	1,674	1967	3	1	$34,000	$20.31
24034040180000	9237 S KEELER AVE	1,720	1966	4	2	$35,000	$20.35
24034030140000	9225 S TRIPP AVE	1,720	1965	4	2	$35,000	$20.35
24034040290000	9204 S KEDVALE AVE	1,720	1964	4	2	$35,000	$20.35
24101130230000	9741 S KENNETH AVE	1,715	1967	4	2	$35,000	$20.41
24034050300000	9216 S KARLOV AVE	1,706	1968	4	2	$35,000	$20.52
24151160180000	4600 W 106TH PL	1,754	1966	4	1	$36,000	$20.52
24103200100000	4701 W 102ND ST	1,700	1965	3	1	$35,000	$20.59
24101110090000	9701 S KOLMAR AVE	1,729	1969	3	2	$36,000	$20.82
24151200220000	10512 S KENNETH AVE	1,673	1964	4	1	$35,000	$20.92
24034050340000	9232 S KARLOV AVE	1,718	1967	4	2	$36,000	$20.95
24103200110000	4637 W 102ND ST	1,708	1964	3	2	$36,000	$21.08
24153220270000	10925 S KILBOURN AVE	1,707	1965	3	1	$36,000	$21.09
24153220220000	10905 S KILBOURN AVE	1,707	1965	3	1	$36,000	$21.09
24103200250000	10208 S KENTON AVE	1,702	1967	3	2	$36,000	$21.15
24153160370000	10913 S KOLMAR AVE	1,702	1965	3	1	$36,000	$21.15
24103200280000	10220 S KENTON AVE	1,702	1967	5	2	$36,001	$21.15
24103200270000	10216 S KENTON AVE	1,702	1966	4	2	$36,001	$21.15
24151260150000	10621 S KOLMAR AVE	1,699	1965	4	1	$36,000	$21.19
24151160190000	4604 W 106TH PL	1,648	1964	3	1	$35,000	$21.24
24151140200000	4608 W 106TH ST	1,648	1964	3	1	$35,000	$21.24
24101060280000	9605 S KOLMAR AVE	1,694	1970	4	2	$36,000	$21.25
24151140220000	4600 W 106TH ST	1,692	1964	3	1	$36,000	$21.28
24034030040000	9129 S TRIPP AVE	1,633	1979	3	2	$35,000	$21.43
24151160230000	4620 W 106TH PL	1,621	1966	3	1	$35,000	$21.59
24151160160000	4605 W 106TH ST	1,618	1964	3	1	$35,000	$21.63
24153050780000	10736 S KILBOURN AVE	1,707	1964	3	2	$37,000	$21.68
24103200290000	10224 S KENTON AVE	1,702	1966	5	2	$37,001	$21.74
24151140230000	4620 W 106TH ST	1,650	1968	3	1	$36,000	$21.82
24101060270000	9601 S KOLMAR AVE	1,558	1969	3	1	$34,000	$21.82
24153280170000	10904 S KOLMAR AVE	1,728	1965	3	1	$38,000	$21.99
24153160490000	11013 S KOLMAR AVE	1,742	1967	3	2	$39,000	$22.39
24153110760000	10825 S KOLMAR AVE	1,596	1966	3	1	$36,000	$22.56
24151030470000	10340 S KENTON AVE	1,538	1966	3	1	$35,000	$22.76

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24101050210000	9617 S KENTON AVE	1,436	1968	4	1	$33,000	$22.98
24151120190000	4625 W 105TH ST	1,648	1964	4	2	$38,000	$23.06
24151040100000	10328 S KOLMAR AVE	1,551	1965	4	2	$36,000	$23.21
24101080290000	9617 S KENNETH AVE	1,376	1967	3	1	$32,000	$23.26
24103010160000	4700 W 99TH PL	1,491	1964	3	1	$35,001	$23.47
24101150170000		1,490	1966	4	1	$35,001	$23.49
24153110790000		1,647	1964	4	2	$39,000	$23.68
24153040230000		1,560	1965	3	1	$37,000	$23.72
24153230280000	**10924 S KOSTNER AVE**	**1,560**	**1966**	**3**	**2**	**$37,000**	**$23.72**
24153110750000		1,515	1964	3	1	$36,000	$23.76
24101050270000		1,514	1966	3	2	$36,000	$23.78
24153040410000		1,674	1966	4	2	$40,000	$23.89
24153150230000		1,584	1973	3	1	$38,000	$23.99
24101020080000		1,481	1968	4	2	$36,000	$24.31
24153220280000		1,560	1965	3	2	$38,000	$24.36
24101160210000		1,392	1969	4	1	$34,000	$24.43
24101110180000		1,372	1968	4	1	$34,000	$24.78
24101150060000		1,437	1964	4	2	$36,000	$25.05
24151140150000		1,636	1965	4	1	$41,000	$25.06
24101040110000		1,475	1969	4	2	$37,000	$25.08
24153040370000		1,458	1967	3	2	$39,000	$26.75

Median of all 77 comparables: $21.24 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 77 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.

24101020200000	24101020210000	24101080260000	24101120080000	24101120100000
24101130160000	24101120120000	24101130150000	24034030280000	24101130270000
24101130190000	24101120140000	24151180100000	24151180170000	24101120160000
24101120070000	24151030420000	24034040180000	24034030140000	24034040290000
24101130230000	24101110260000	24034050300000	24151160180000	24103200100000
24101110090000	24101020170000	24151200220000	24034050340000	24103200110000
24153220270000	24153220220000	24103200250000	24153160370000	24103200280000
24103200270000	24151260150000	24151160190000	24151140200000	24101060280000
24151140220000	24034030040000	24151160230000	24151160160000	24153050780000
24103200290000	24151140230000	24101060270000	24153160260000	24153280170000
24153160150000	24153160490000	24153140230000	24153110760000	24151030470000
24101050210000	24151120190000	24151040100000	24101080290000	24103010160000
24101150170000	24153110790000	24153040230000	24153110750000	24101050270000
24153040410000	24153150230000	24101050250000	24101020080000	24153220280000
24101160210000	24101110180000	24101150060000	24151140150000	24101040110000
24101030120000	24153040370000			

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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