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	24173060300000
Property address	10943 MOODY AVE
Township	Worth (39)
Assessor neighborhood	39151
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$29,610	**$26,456**	**$3,154**

10.7% of the current assessed value.
Estimated tax effect about $669 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 184 other properties in assessor neighborhood 39151 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 $17.15 per square foot. This home is assessed at $19.19 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,543 square feet gives $26,456. 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	1,543 square feet
Land area	8,040 square feet
Year built	1954
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Slab
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$29,610
Assessed value per square foot	$19.19

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	1,450
2	Building area within 15% of this home	573
3	Built within 15 years of this home	537
4	Same building type	184
5	Same construction quality grade	184

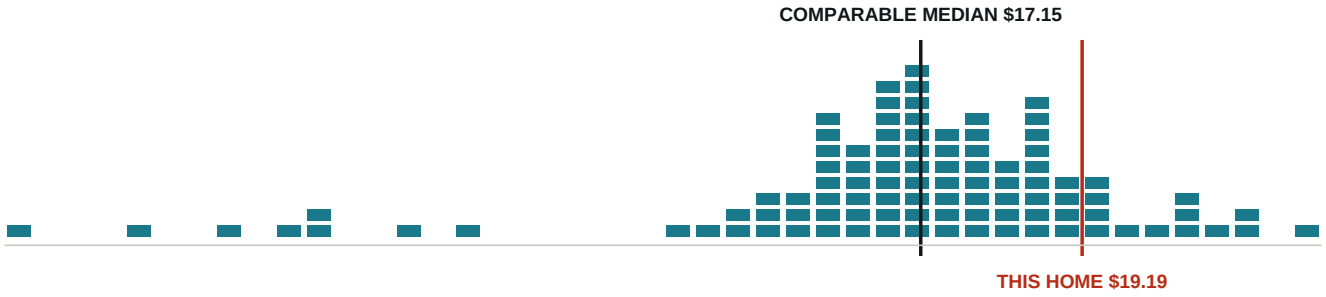
The comparable figure used is the median of all 184 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 184 properties 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	184
Lowest assessed	$5.54 per square foot
25th percentile	$16.26 per square foot
Median	$17.15 per square foot
75th percentile	$18.33 per square foot
Highest assessed	$22.22 per square foot
This home	$19.19 per square foot
Position	assessed above 162 of the 184 comparable properties, the 88th percentile



$5.54 per sq ft — 184 comparable properties by assessed value per square foot, one mark is 2 properties — $22.22 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 184 comparables	$17.15
Building area of this home	1,543 sq ft
Median multiplied by building area	**$26,456**
Current total assessed value	$29,610
Difference, the reduction requested	**$3,154**

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 $3,154 in assessed value is worth roughly $669 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

184 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 184 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
24191120010000	11301 DEPOT ST	1,588	1950	4	1	$8,798	$5.54
24191050120000	11201 S WORTH AVE	1,527	1953	3	1	$14,594	$9.56
24191050110000	11201 S WORTH AVE	1,527	1953	3	1	$14,594	$9.56
24191120020000	11301 DEPOT ST	1,588	1950	4	1	$17,838	$11.23
24174050510000	11017 S MAYFIELD AVE	1,584	1955	3	1	$24,000	$15.15
24192120090000	11135 S NORMANDY AVE	1,570	1951	3	2	$24,001	$15.29
24192190020000	11307 S NATOMA AVE	1,487	1951	3	1	$23,001	$15.47
24173040270000	10825 MCVICKER AVE	1,540	1953	2	1	$24,000	$15.58
24173040280000	10831 MCVICKER AVE	1,587	1957	4	1	$25,000	$15.75
24191140250000	7104 W 114TH ST	1,578	1952	3	1	$25,001	$15.84
24173010250000	10724 LYMAN AVE	1,573	1954	4	1	$25,001	$15.89
24191180060000	7027 W 114TH ST	1,504	1954	3	1	$24,001	$15.96
24191020010000	11117 S PRELLER AVE	1,566	1949	4	1	$25,001	$15.96
24174040440000	11016 S MAYFIELD AVE	1,559	1956	4	1	$25,000	$16.04
24173220230000	11031 OAK ST	1,558	1953	4	1	$25,000	$16.05
24173040250000	10813 MCVICKER AVE	1,557	1953	4	1	$25,000	$16.06
24174220130000	10741 MONITOR AVE	1,554	1956	3	1	$25,000	$16.09
24174220280000	10816 S MENARD AVE	1,554	1956	2	1	$25,000	$16.09
24174220290000	10824 S MENARD AVE	1,554	1956	2	1	$25,000	$16.09
24174220100000	5824 W 107TH PL	1,536	1956	2	1	$25,000	$16.28
24192180230000	11342 S NATOMA AVE	1,535	1951	4	2	$25,001	$16.29
24191000170000	7118 W 111TH PL	1,531	1953	2	1	$25,001	$16.33
24174040460000	11024 S MAYFIELD AVE	1,510	1955	4	1	$25,000	$16.56
24173040180000		1,501	1954	4	1	$25,000	$16.66
24191210120000		1,500	1958	3	1	$25,000	$16.67
24191220320000		1,499	1953	3	1	$25,000	$16.68
24173070040000		1,497	1953	3	1	$25,000	$16.70
24172180110000		1,490	1957	3	1	$25,000	$16.78
24174190070000		1,481	1954	3	1	$25,001	$16.88
24193010120000		1,477	1953	3	1	$25,000	$16.93
24173040340000		1,593	1953	3	2	$27,000	$16.95
24191150180000		1,589	1945	3	2	$27,001	$16.99
24173040060000		1,586	1954	4	1	$27,000	$17.02
24174220220000		1,584	1959	4	1	$27,000	$17.05
24174170120000		1,552	1955	4	1	$27,001	$17.40
24192170150000		1,600	1952	3	2	$28,000	$17.50
24173020230000		1,590	1954	4	2	$28,001	$17.61
24191040410000		1,585	1951	3	2	$28,000	$17.67
24191210140000		1,579	1951	4	2	$28,001	$17.73
24173070290000		1,502	1953	3	1	$27,000	$17.98

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24174210190000		1,551	1957	3	2	$28,000	$18.05
24191160280000		1,606	1952	3	1	$29,000	$18.06
24173040310000		1,604	1953	2	2	$29,000	$18.08
24173020250000		1,485	1954	4	2	$27,000	$18.18
24173020140000		1,485	1956	4	2	$27,001	$18.18
24173070100000		1,517	1955	4	2	$28,000	$18.46
24191050620000		1,513	1941	3	1	$28,001	$18.51
24192190120000		1,507	1951	3	2	$28,001	$18.58
24174220140000		1,554	1956	2	1	$29,000	$18.66
24173040170000		1,499	1953	4	2	$28,000	$18.68
24173070060000		1,497	1954	4	2	$28,000	$18.70
24174180130000		1,489	1955	3	2	$28,001	$18.81
24173020300000		1,485	1954	4	2	$28,000	$18.86
24173060300000	**10943 MOODY AVE**	**1,543**	**1954**	**3**	**2**	**$29,610**	**$19.19**
24174100260000		1,508	1950	3	1	$29,000	$19.23
24173070050000		1,535	1953	3	2	$30,000	$19.54
24173070070000		1,585	1954	4	2	$31,000	$19.56
24191170300000		1,527	1946	3	2	$31,000	$20.30
24174220350000		1,515	1956	4	2	$31,000	$20.46
24171210140000		1,551	1955	4	3	$33,000	$21.28
24173070250000		1,530	1953	4	2	$34,000	$22.22

Median of all 184 comparables: $17.15 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39151, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 184 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.

24191120010000	24193010280000	24192010090000	24192010100000	24191040330000
24191050120000	24191050110000	24192010060000	24192010070000	24192160030000
24192160040000	24191120020000	24193010050000	24192190110000	24174040480000
24192150120000	24173160110000	24192210190000	24173180170000	24174050510000
24192150190000	24192120090000	24192180030000	24174220040000	24192190020000
24173040270000	24191210180000	24174170150000	24173040280000	24191140250000
24173020170000	24173010250000	24192140090000	24173070130000	24191180060000
24191020010000	24174040440000	24173220230000	24173040250000	24191040120000
24174220130000	24174220280000	24174220290000	24173010130000	24171200180000
24174220160000	24174220100000	24192180230000	24171230100000	24191000170000
24173040130000	24192110090000	24171220250000	24191240050000	24174050480000
24173020110000	24171200310000	24174040460000	24192220030000	24192160050000
24192180080000	24173040180000	24174180110000	24191210120000	24174070370000
24191220320000	24173070040000	24173040360000	24172180090000	24172180110000
24174190080000	24192180240000	24192220020000	24173010280000	24174190070000
24174210030000	24191210100000	24193010120000	24173020220000	24173040340000
24191150180000	24174210050000	24173040060000	24174220220000	24192180050000
24191210190000	24192220050000	24173060260000	24173070110000	24173070230000
24191040370000	24173040050000	24173100080000	24174210020000	24174170130000
24191210150000	24192180130000	24192120210000	24171240100000	24173160120000
24192210180000	24191140140000	24192140160000	24192140100000	24174170120000
24192170150000	24173080270000	24173020230000	24171180600000	24192190010000
24192180040000	24191040410000	24173060310000	24174190040000	24172180060000
24192180210000	24173040420000	24191210140000	24173040380000	24174040470000
24173070260000	24173070030000	24191040560000	24173010260000	24173040070000
24173020280000	24173010290000	24173070290000	24174210190000	24191160280000
24173040310000	24173160170000	24174070420000	24174050490000	24173020250000
24173020140000	24174220240000	24174180160000	24173070100000	24191240040000
24191050620000	24173070300000	24174160100000	24192190120000	24174220170000
24191140170000	24174220190000	24174210040000	24174220140000	24173040170000
24173020180000	24173070060000	24173040220000	24191220400000	24174180130000
24191220410000	24173020300000	24174080410000	24192190080000	24174040120000
24174080430000	24192200010000	24174170030000	24174100260000	24174230150000
24191170320000	24191210210000	24192130180000	24173070050000	24173070070000
24173020070000	24191180140000	24191170300000	24173060290000	24174220350000
24173020120000	24174080320000	24191220380000	24172180050000	24174050500000
24174130030000	24174220080000	24171210140000	24173070250000	

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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