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	24344100050000
Property address	13407 S KILDARE AVE
Township	Worth (39)
Assessor neighborhood	39220
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$10,000	**$6,259**	**$3,741**

37.4% of the current assessed value.
Estimated tax effect about $793 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 11 other properties in assessor neighborhood 39220 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 $4.17 per square foot. This home is assessed at $6.67 per square foot, which is 60% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,500 square feet gives $6,259. 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	1,500 square feet
Land area	5,360 square feet
Year built	1959
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$10,000
Assessed value per square foot	$6.67

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	77
2	Building area within 15% of this home	23
3	Built within 15 years of this home	19
4	Same building type	11
5	Same construction quality grade	11

The comparable figure used is the median of all 11 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 11 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	11
Lowest assessed	$1.50 per square foot
25th percentile	$3.12 per square foot
Median	$4.17 per square foot
75th percentile	$8.99 per square foot
Highest assessed	$10.06 per square foot
This home	$6.67 per square foot
Position	assessed above 7 of the 11 comparable properties, the 64th percentile



$1.50 per sq ft — 11 comparable properties by assessed value per square foot, one mark is one property — $10.06 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 11 comparables	$4.17
Building area of this home	1,500 sq ft
Median multiplied by building area	**$6,259**
Current total assessed value	$10,000
Difference, the reduction requested	**$3,741**

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 $3,741 in assessed value is worth roughly $793 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 11 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
24353070230000	13416 S RIDGEWAY AVE 1	1,336	1957	3	1	$2,000	$1.50
24353070110000	13421 S HAMLIN AVE	1,566	1968	3	1	$4,500	$2.87
24353070130000	13425 S HAMLIN AVE	1,447	1949	4	1	$4,500	$3.11
24354150180000	3540 W 134TH PL	1,276	1968	3	1	$4,000	$3.13
24353050460000	3812 W 135TH ST	1,468	1967	4	2	$5,000	$3.41
24353020160000	13421 S CRAWFORD AVE	1,438	1945	3	2	$6,000	$4.17
24363180180000	2902 S BROADWAY ST	1,402	1948	3	1	$8,000	$5.71
24344100050000	**13407 S KILDARE AVE**	**1,500**	**1959**	**2**	**2**	**$10,000**	**$6.67**
24344130150000	13411 S KEDVALE AVE	1,280	1952	2	1	$11,000	$8.59
24344100230000	4224 W 135TH ST	1,385	1968	3	1	$13,000	$9.39
24363210090000	13433 RICHMOND ST	1,404	1957	2	1	$14,000	$9.97
24363170040000	13405 SACRAMENTO AVE	1,392	1970	4	1	$14,000	$10.06

Median of all 11 comparables: $4.17 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39220, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 11 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.

24353070230000 24353070110000 24353070130000 24354150180000 24353050460000
24353020160000 24363180180000 24344130150000 24344100230000 24363210090000
24363170040000

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.