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	24344120280000
Property address	13314 S KEDVALE AVE
Township	Worth (39)
Assessor neighborhood	39220
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$11,000

33.0% of the current assessed value.

COMPARABLES IMPLY

$7,368

REDUCTION REQUESTED

$3,632

Estimated tax effect about $770 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 31 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 $7.68 per square foot. This home is assessed at $11.46 per square foot, which is 49% above that median. Applying the median the Assessor already uses for those neighbors to this home's 960 square feet gives $7,368. 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	960 square feet
Land area	5,320 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$11,000
Assessed value per square foot	$11.46

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	102
2	Building area within 15% of this home	64
3	Built within 15 years of this home	33
4	Same building type	31
5	Same construction quality grade	31

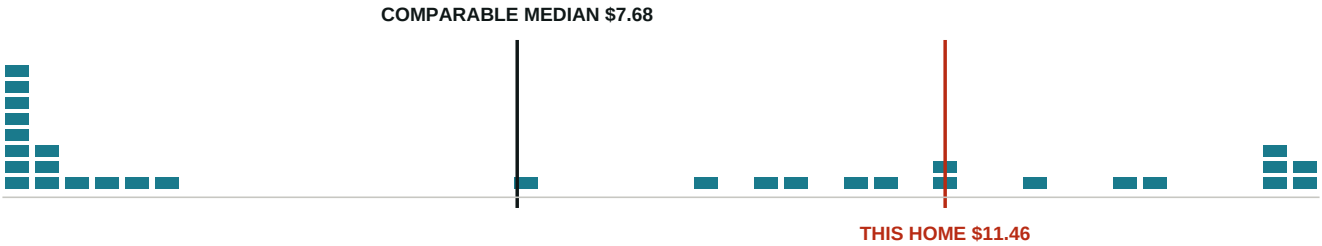
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$3.12 per square foot
25th percentile	$3.39 per square foot
Median	$7.68 per square foot
75th percentile	$11.88 per square foot
Highest assessed	$14.77 per square foot
This home	$11.46 per square foot
Position	assessed above 23 of the 31 comparable properties, the 74th percentile



$3.12 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $14.77 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$7.68
Building area of this home	960 sq ft
Median multiplied by building area	**$7,368**
Current total assessed value	$11,000
Difference, the reduction requested	**$3,632**

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 $3,632 in assessed value is worth roughly $770 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 31 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
24353020370000	13426 S HARDING AVE	960	1964	2	1	$3,000	$3.12
24353100030000	13403 S MONTICELLO AVE	960	1964	3	1	$3,000	$3.12
24354150040000	13407 CENTRAL PARK AVE	960	1956	2	1	$3,000	$3.12
24354130170000	13404 S HOMAN AVE	960	1960	3	1	$3,000	$3.12
24353050160000	13433 S AVERS AVE	900	1961	2	1	$2,875	$3.19
24353050170000	13433 S AVERS AVE	900	1961	2	1	$2,875	$3.19
24353100080000	13417 S MONTICELLO AVE	912	1964	3	1	$3,000	$3.29
24354130110000	13425 S TRUMBULL AVE	888	1970	3	1	$3,000	$3.38
24353070310000	3722 W 135TH ST	884	1957	2	1	$3,000	$3.39
24353090330000	3630 W 135TH ST	840	1958	3	1	$3,000	$3.57
24353050440000	3814 W 135TH ST	836	1968	2	1	$3,000	$3.59
24353090220000	13416 S MONTICELLO AVE	912	1957	2	1	$3,500	$3.84
24353100190000	13410 CENTRAL PK AVE	864	1965	2	1	$3,500	$4.05
24354150170000	13414 S CLIFTON PARK AVE	827	1957	2	1	$3,500	$4.23
24353050560000	13348 S HAMLIN AVE	960	1967	2	1	$4,500	$4.69
24353020390000	13436 S HARDING AVE	912	1965	2	1	$7,000	$7.68
24344150040000	13307 S KOMINSKY AVE	900	1964	2	1	$8,500	$9.44
24363160050000	13412 SACRAMENTO AVE	816	1957	2	1	$8,000	$9.80
24363210140000	13441 RICHMOND ST	992	1962	3	1	$10,000	$10.08
24363200280000	2962 135TH ST	947	1962	3	1	$10,000	$10.56
24344150140000	13411 S KOMINSKY AVE	912	1958	2	1	$10,000	$10.96
24344140370000	13424 S KOMINSKY AVE	836	1974	3	1	$9,500	$11.36
24344090100000	4301 W 134TH ST	964	1962	3	1	$11,000	$11.41
24344120280000	**13314 S KEDVALE AVE**	**960**	**1971**	**3**	**1**	**$11,000**	**$11.46**
24344140040000	13307 S KARLOV AVE	891	1956	2	1	$11,000	$12.35
24344150150000	13413 S KOMINSKY AVE	925	1964	3	1	$12,000	$12.97
24344100250000	4220 W 135TH ST	819	1959	2	1	$11,000	$13.43
24344100160000	13414 S TRIPP ST	836	1972	3	1	$12,000	$14.35
24344090150000	13410 S KILDARE AVE	836	1972	2	1	$12,000	$14.35
24344120270000	13312 S KEDVALE AVE	836	1972	2	1	$12,000	$14.35
24344030130000	4122 W LINCOLN LN	816	1959	2	1	$12,000	$14.71
24344130470000	13315 S KEDVALE AVE	948	1964	3	1	$14,000	$14.77

Median of all 31 comparables: $7.68 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 31 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.

24353020370000	24353100030000	24354150040000	24354130170000	24353050160000
24353050170000	24353100080000	24354130110000	24353070310000	24353090330000
24353050440000	24353090220000	24353100190000	24354150170000	24353050560000
24353020390000	24344150040000	24363160050000	24363210140000	24363200280000
24344150140000	24344140370000	24344090100000	24344140040000	24344150150000
24344100250000	24344100160000	24344090150000	24344120270000	24344030130000
24344130470000				

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.