Cover letter — Cook County Board of Review

Date: _____
To: Cook County Board of Review
118 N. Clark Street, Room 601, Chicago, IL 60602

Re: Assessment appeal — PIN xx-xx-xxx-xxx-0000 (sample), Kilbourn Ave (sample), Skokie (Niles Township)

I am the owner of the property above and request a reduction of its assessed value of $33,000 (2026).

Lack of uniformity. 25 comparable properties nearby — same class, similar size and age — are assessed at a median that implies $28,875 for the subject. The subject's assessment is 14% higher. The comparables are listed with their PINs in the enclosed evidence.

I respectfully request that the assessed value be reduced to $28,875. Thank you for your review.

Sincerely,

_____
Owner name
Phone / email

Enclosure: evidence (following pages)

Evidence supporting the appeal

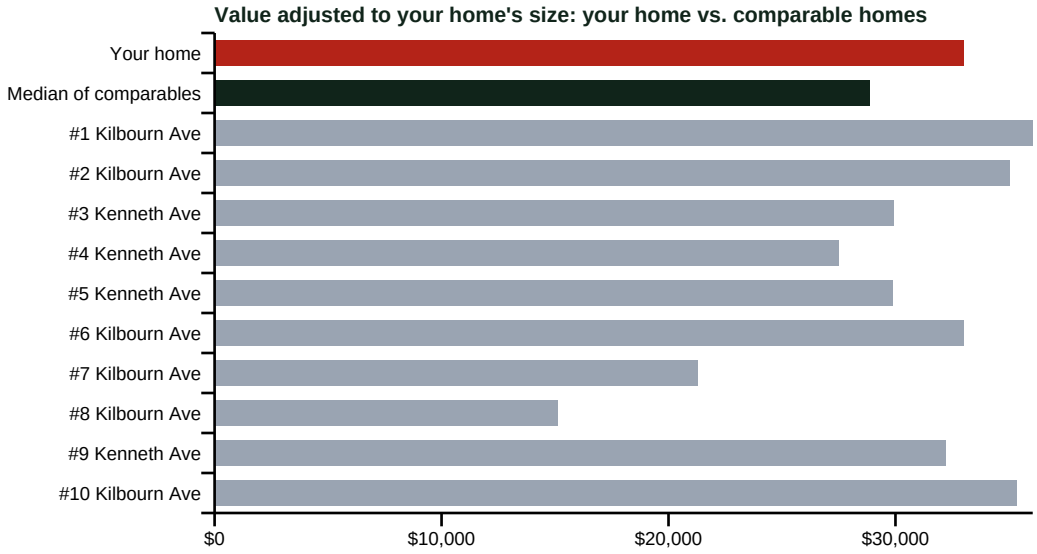
The subject property, PIN xx-xx-xxx-xxx-0000 (sample), is assessed at $33,000 (2026), implying a market value of $330,000 at Cook County's 10% residential level of assessment. The evidence below uses the Assessor's own records.

	PIN	Address	Sq ft	Built	Assessed value
Subject	xx-xx-xxx-xxx-0000 (sample)	Kilbourn Ave (sample)	1,034	1955	$33,000

Comparable homes are listed by PIN and street; their house numbers are left out for the neighbours' privacy. Each PIN can be looked up in the official records.

1. Lack of uniformity: 25 comparable properties

Comparable properties of the same class, similar size and age, and nearby, each adjusted to the subject's 1,034 square feet, support a median assessed value of $28,875. The subject's assessment is **14% higher**. Illinois requires uniform assessment of similar properties.



#	PIN	Street	Sq ft	Built	Assessed value	Adjusted
Subj.	**xx-xx-xxx-xxx-0000 (sample)**	**Kilbourn Ave (sample)**	1,034	1955	$33,000	$33,000
1	xxxx000	Kilbourn Ave	1,263	1953	$40,000	$36,048
2	xxxx000	Kilbourn Ave	1,334	1954	$40,000	$35,037
3	xxxx000	Kenneth Ave	1,000	1956	$29,402	$29,918
4	xxxx000	Kenneth Ave	1,000	1954	$27,022	$27,496
5	xxxx000	Kenneth Ave	1,280	1957	$33,408	$29,899
6	xxxx000	Kilbourn Ave	1,287	1959	$37,000	$33,020
7	xxxx000	Kilbourn Ave	1,263	1958	$23,632	$21,297
8	xxxx000	Kilbourn Ave	1,263	1958	$16,770	$15,113
9	xxxx000	Kenneth Ave	1,213	1952	$35,000	$32,212
10	xxxx000	Kilbourn Ave	1,311	1941	$40,000	$35,356

#	PIN	Street	Sq ft	Built	Assessed value	Adjusted
11	xxxx000	Kilbourn Ave	1,321	1953	$20,059	$17,660
12	xxxx000	Kilbourn Ave	1,321	1953	$21,312	$18,763
13	xxxx000	Howard St	1,288	1957	$36,000	$32,114
14	xxxx000	N Kolmar Ave	1,176	1953	$35,000	$32,735
15	xxxx000	Howard St	1,288	1957	$37,000	$33,006

Requested assessed value: $28,875 (market value $288,748).

Comparable properties: same property class, within about 30% of the subject's square footage and 25 years of age, nearest first. Sales exclude transfers flagged by the Assessor as not arm's-length. Source: Cook County Assessor open data.