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	28124390140000
Property address	14724 PALMER AVE
Township	Bremen (13)
Assessor neighborhood	13050
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$26,000

14.1% of the current assessed value.

COMPARABLES IMPLY

$22,341

REDUCTION REQUESTED

$3,659

Estimated tax effect about $776 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 265 other properties in assessor neighborhood 13050 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 $17.11 per square foot. This home is assessed at $19.91 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,306 square feet gives $22,341. 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	1,306 square feet
Land area	6,500 square feet
Year built	2004
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$26,000
Assessed value per square foot	$19.91

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	484
2	Building area within 15% of this home	346
3	Built within 15 years of this home	266
4	Same building type	266
5	Same construction quality grade	265

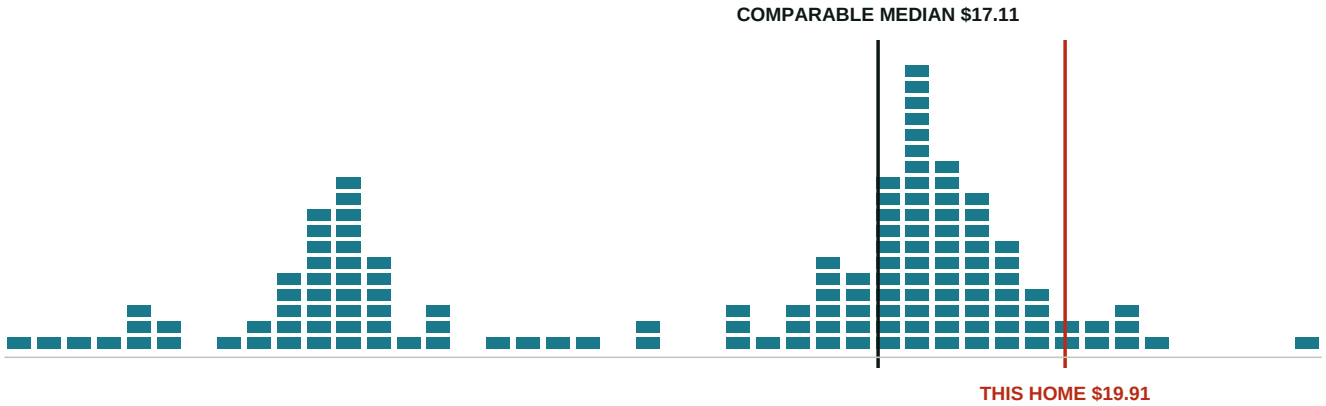
The comparable figure used is the median of all 265 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 265 properties 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	265
Lowest assessed	$4.02 per square foot
25th percentile	$9.27 per square foot
Median	$17.11 per square foot
75th percentile	$18.23 per square foot
Highest assessed	$23.75 per square foot
This home	$19.91 per square foot
Position	assessed above 251 of the 265 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 265 comparables	$17.11
Building area of this home	1,306 sq ft
Median multiplied by building area	**$22,341**
Current total assessed value	$26,000
Difference, the reduction requested	**$3,659**

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 $3,659 in assessed value is worth roughly $776 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

265 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 265 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
28122010370000	14322 CLEVELAND AVE	1,315	1989	3	2	$5,283	$4.02
28121190010000	14601 ALBANY AVE	1,299	2000	3	2	$6,070	$4.67
28121110240000	14545 ALBANY AVE	1,322	2000	3	2	$7,966	$6.03
28122130410000	14434 CAMPBELL AVE	1,303	1999	3	2	$8,272	$6.35
28122020230000	14347 CLEVELAND AVE	1,297	1989	3	1	$11,032	$8.51
28122020240000	14347 CLEVELAND AVE	1,297	1989	3	1	$11,032	$8.51
28122040090000	14315 PALMER AVE	1,290	2016	3	1	$11,062	$8.58
28121170110000		1,320	2001	3	2	$12,527	$9.49
28121170100000		1,320	2001	3	2	$12,609	$9.55
28122040080000		1,290	2016	3	1	$16,042	$12.44
28121110230000		1,322	2000	3	2	$17,128	$12.96
28122010360000		1,315	1989	3	2	$17,821	$13.55
28122130420000		1,303	1999	3	2	$17,831	$13.68
28121080320000		1,316	1994	3	1	$20,000	$15.20
28121190020000		1,299	2000	3	2	$20,577	$15.84
28121080470000		1,316	1995	3	1	$21,000	$15.96
28124010640000		1,302	1993	3	1	$21,001	$16.13
28123140180000		1,301	1994	3	2	$21,000	$16.14
28123140140000		1,301	1994	3	2	$21,000	$16.14
28124000640000		1,286	2001	3	2	$21,822	$16.97
28123140260000		1,327	2001	3	2	$23,000	$17.33
28123140300000		1,327	2001	3	2	$23,001	$17.33
28124000090000		1,320	1997	3	2	$23,000	$17.42
28121080370000		1,316	1994	3	1	$23,000	$17.48
28121080340000		1,316	1994	3	1	$23,000	$17.48
28121080420000		1,316	1995	3	1	$23,000	$17.48
28121080400000		1,316	1995	3	1	$23,001	$17.48
28123140230000		1,301	1994	3	2	$23,000	$17.68
28123140220000		1,301	1994	3	2	$23,000	$17.68
28123140170000		1,301	1994	3	2	$23,000	$17.68
28123140150000		1,301	1994	3	2	$23,000	$17.68
28124410430000		1,297	1992	3	1	$23,000	$17.73
28123140290000		1,327	2001	3	2	$24,001	$18.09
28123140280000		1,327	2001	3	2	$24,001	$18.09
28123140270000		1,327	2001	3	2	$24,001	$18.09
28121080410000		1,316	1996	3	1	$24,000	$18.24
28121080360000		1,316	1995	3	1	$24,000	$18.24
28121080430000		1,316	2001	3	1	$24,001	$18.24
28123090490000		1,312	2001	2	2	$24,000	$18.29
28123090460000		1,312	2001	2	2	$24,000	$18.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28123140200000		1,310	1996	3	1	$24,000	$18.32
28124390180000		1,302	1998	3	2	$24,000	$18.43
28124000570000		1,286	2001	3	2	$23,863	$18.56
28121080480000		1,292	1997	3	1	$24,000	$18.58
28124001080000		1,286	2002	3	2	$24,000	$18.66
28124000580000		1,286	2001	3	2	$24,000	$18.66
28124000600000		1,286	2000	3	2	$24,000	$18.66
28124000560000		1,286	2001	3	2	$24,000	$18.66
28124000250000		1,284	2001	3	1	$24,001	$18.69
28124010690000		1,320	1997	3	2	$25,000	$18.94
28124010700000		1,320	1997	3	1	$25,000	$18.94
28124000670000		1,313	2001	3	2	$25,000	$19.04
28121080560000		1,306	1999	3	2	$25,000	$19.14
28121080550000		1,306	1999	3	2	$25,001	$19.14
28124000590000		1,303	2001	3	2	$25,000	$19.19
28123050560000		1,291	1999	3	1	$25,000	$19.36
28122252370000		1,287	1995	3	2	$25,000	$19.43
28124000850000		1,286	2001	3	2	$25,000	$19.44
28124390140000	**14724 PALMER AVE**	**1,306**	**2004**	**3**	**2**	**$26,000**	**$19.91**
28013150130000		1,292	2006	3	2	$26,000	$20.12
28124000630000		1,286	2001	3	2	$26,400	$20.53

Median of all 265 comparables: $17.11 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 265 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.

28122010370000	28121180020000	28122050270000	28121190010000	28122170080000
28122000480000	28122010320000	28122070380000	28122010340000	28121110240000
28122000230000	28122000240000	28122130410000	28122000220000	28121110160000
28122110170000	28121160280000	28122070460000	28122070470000	28122010430000
28121080140000	28121050300000	28121080150000	28122000060000	28122000120000
28122000180000	28122000170000	28122000110000	28122000050000	28122020230000
28122020240000	28121160310000	28121160320000	28123110370000	28123110330000
28122040090000	28123110170000	28123110350000	28123110360000	28123110340000
28123110380000	28123110180000	28121050280000	28121050270000	28123100250000
28123100260000	28122000010000	28122000020000	28121080130000	28121080120000
28122130240000	28122130230000	28121110200000	28121110210000	28121110190000
28121110220000	28121100380000	28121100390000	28121100470000	28121100460000
28122070340000	28122070370000	28122070350000	28122070360000	28122110100000
28122110110000	28121090470000	28121090480000	28121170110000	28121100440000
28121100420000	28121100430000	28121100450000	28121100410000	28121100400000
28121170100000	28121110080000	28121110090000	28122090410000	28122090420000
28121050290000	28121160270000	28122110180000	28122200170000	28122200180000
28122251230000	28122251220000	28122010440000	28122000470000	28122010330000
28122040080000	28122070390000	28122010350000	28121110230000	28122010360000
28122170070000	28122130420000	28121110170000	28122010610000	28123090470000
28123090430000	28122050280000	28121080320000	28124010680000	28121180010000
28124000930000	28122000450000	28121190020000	28124000540000	28121080470000
28124010640000	28123140180000	28123140140000	28123090410000	28123090480000
28124020380000	28124410410000	28121200290000	28121120590000	28124010630000
28124410370000	28123050570000	28124000080000	28121080350000	28123090500000
28124020320000	28124020370000	28124020130000	28124000640000	28122271120000
28123140190000	28123140160000	28121050320000	28121120560000	28121120540000
28121200340000	28121200360000	28121110590000	28121200270000	28122080580000
28123090450000	28124000820000	28121080500000	28124410360000	28124001090000
28123140260000	28123140300000	28122252280000	28124000090000	28121080510000
28121080380000	28121080370000	28121080340000	28121080420000	28121080400000
28121080590000	28124410350000	28124001020000	28121200330000	28121200280000
28121120570000	28121120580000	28121200300000	28122000560000	28121120550000
28124020350000	28124020400000	28124020330000	28123140230000	28123140220000
28123140170000	28123140150000	28124010620000	28124000790000	28123090440000
28124000270000	28124410430000	28123140210000	28124001070000	28124001060000
28123050550000	28121190370000	28121110560000	28124000840000	28121110530000
28121200310000	28121110500000	28121160510000	28122252470000	28122271070000
28124000810000	28124410330000	28123020610000	28123020620000	28123140290000
28123140280000	28123140270000	28122100510000	28122252320000	28121080410000
28121080360000	28121080430000	28122252310000	28123140310000	28123090490000
28123090460000	28123140200000	28121110520000	28121200370000	28121110570000
28124390050000	28124390180000	28122080570000	28122252330000	28122170090000
28124000870000	28122252350000	28124000570000	28121080480000	28124001080000
28124000580000	28124000600000	28124000560000	28124000250000	28122010600000

28121180170000	28121200150000	28122020630000	28124000830000	28121100560000
28122150520000	28122140560000	28124001000000	28124010690000	28124010700000
28123050580000	28124000670000	28121080540000	28122090540000	28121080560000
28121080550000	28124000590000	28122252120000	28124000860000	28124000660000
28124000650000	28123050560000	28122252370000	28124000850000	28121180150000
28124010670000	28124410400000	28122252190000	28013150130000	28124000620000
28124000610000	28124000630000	28124020250000	28124010240000	28122271110000
28122210230000	28124020270000	28122252380000	28124001040000	28122252270000

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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