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	25294010530000
Property address	1117 W 123RD ST
Township	Calumet (14)
Assessor neighborhood	14030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$16,284	**$10,649**	**$5,635**
34.6% of the current assessed value.		
Estimated tax effect about $1,195 a year at a 7% composite rate.		

SECTION 1

The argument in one paragraph

The Assessor values 30 other properties in assessor neighborhood 14030 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 $10.02 per square foot. This home is assessed at $15.32 per square foot, which is 53% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,063 square feet gives $10,649. 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	1,063 square feet
Land area	4,750 square feet
Year built	1930
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$16,284
Assessed value per square foot	$15.32

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	1,242
2	Building area within 15% of this home	937
3	Built within 15 years of this home	56
4	Same building type	30
5	Same construction quality grade	30

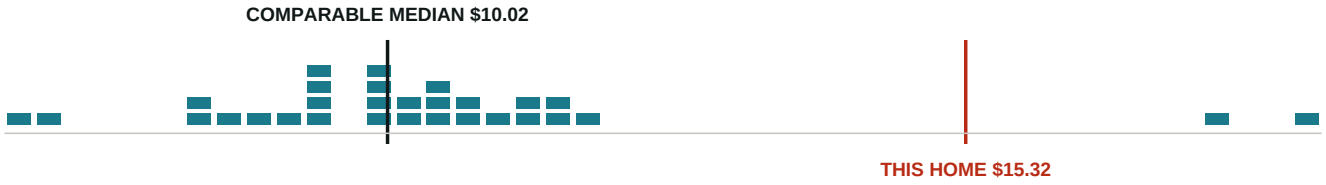
The comparable figure used is the median of all 30 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 30 properties 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	30
Lowest assessed	$6.51 per square foot
25th percentile	$9.27 per square foot
Median	$10.02 per square foot
75th percentile	$10.92 per square foot
Highest assessed	$18.58 per square foot
This home	$15.32 per square foot
Position	assessed above 28 of the 30 comparable properties, the 93rd percentile



$6.51 per sq ft — 30 comparable properties by assessed value per square foot, one mark is one property — $18.58 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 30 comparables	$10.02
Building area of this home	1,063 sq ft
Median multiplied by building area	**$10,649**
Current total assessed value	$16,284
Difference, the reduction requested	**$5,635**

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 $5,635 in assessed value is worth roughly $1,195 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 30 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
25304060420000	12430 S LINCOLN ST	1,076	1922	2	1	$7,000	$6.51
25304160270000	12504 S ASHLAND AVE	1,008	1924	2	1	$7,000	$6.94
25304070020000	12403 S LINCOLN ST	1,200	1925	2	1	$10,000	$8.33
25304160350000	12522 S ASHLAND AVE	1,079	1923	3	1	$9,000	$8.34
25293170520000	12527 S LOOMIS ST	1,176	1943	3	1	$10,000	$8.50
25304100440000	12420 S ASHLAND AVE	1,124	1928	3	1	$10,000	$8.90
25294110060000	12413 S CARPENTER ST	1,100	1916	3	1	$10,000	$9.09
25294080030000	12405 S RACINE AVE	1,080	1927	2	1	$10,000	$9.26
25321180100000	12836 S LOOMIS ST	1,076	1915	3	1	$10,000	$9.29
25304100240000	12416 S ASHLAND AVE	1,070	1919	3	1	$10,000	$9.35
25294000110000	12313 S RACINE AVE	1,056	1939	3	1	$10,000	$9.47
25294110090000	12419 S CARPENTER ST	1,015	1931	2	1	$10,000	$9.85
25293120450000	12419 S ELIZABETH ST	1,212	1944	2	1	$12,000	$9.90
25293120490000	12435 S ELIZABETH ST	1,212	1944	2	1	$12,000	$9.90
25293120510000	12445 S ELIZABETH ST	1,212	1944	2	1	$12,000	$9.90
25293110440000	12416 S ELIZABETH ST	1,184	1944	2	1	$12,000	$10.14
25293060410000	12315 S ELIZABETH ST	1,166	1917	3	1	$12,000	$10.29
25294100070000	12415 S ABERDEEN ST	1,155	1921	3	1	$12,000	$10.39
25304190250000	12626 S WOOD ST	1,056	1917	4	2	$11,142	$10.55
25293110280000	12430 S ELIZABETH ST	1,136	1925	3	1	$12,000	$10.56
25293120470000	12427 S ELIZABETH ST	1,212	1944	3	1	$13,000	$10.73
25293110450000	12420 S ELIZABETH ST	1,212	1944	2	1	$13,000	$10.73
25293120500000	12441 S ELIZABETH ST	1,184	1944	4	1	$13,000	$10.98
25293220460000	12615 S JUSTINE ST	1,152	1925	3	1	$13,000	$11.28
25294030470000	12316 S MORGAN ST	1,140	1922	3	1	$13,000	$11.40
25304080390000	12428 S WOOD ST	1,046	1922	4	1	$12,000	$11.47
25294010040000	1113 W 123RD ST	1,040	1922	3	1	$12,000	$11.54
25304110770000	12523 S WINCHESTER AVE	1,106	1929	2	1	$13,000	$11.75
25294010530000	**1117 W 123RD ST**	**1,063**	**1930**	**2**	**1**	**$16,284**	**$15.32**
25294080040000	12407 S RACINE AVE	1,200	1927	3	1	$21,000	$17.50
25293120430000	12411 S ELIZABETH ST	1,184	1944	2	1	$22,000	$18.58

Median of all 30 comparables: $10.02 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 14030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 30 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.

25304060420000	25304160270000	25304070020000	25304160350000	25293170520000
25304100440000	25294110060000	25294080030000	25321180100000	25304100240000
25294000110000	25294110090000	25293120450000	25293120490000	25293120510000
25293110440000	25293060410000	25294100070000	25304190250000	25293110280000
25293120470000	25293110450000	25293120500000	25293220460000	25294030470000
25304080390000	25294010040000	25304110770000	25294080040000	25293120430000

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.