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	25294140110000
Property address	12410 S GREEN 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
$23,000	**$14,101**	**$8,899**

38.7% of the current assessed value.
Estimated tax effect about $1,887 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 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 $10.12 per square foot. This home is assessed at $16.50 per square foot, which is 63% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,394 square feet gives $14,101. 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	1,394 square feet
Land area	3,125 square feet
Year built	1918
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$23,000
Assessed value per square foot	$16.50

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	404
3	Built within 15 years of this home	41
4	Same building type	18
5	Same construction quality grade	18

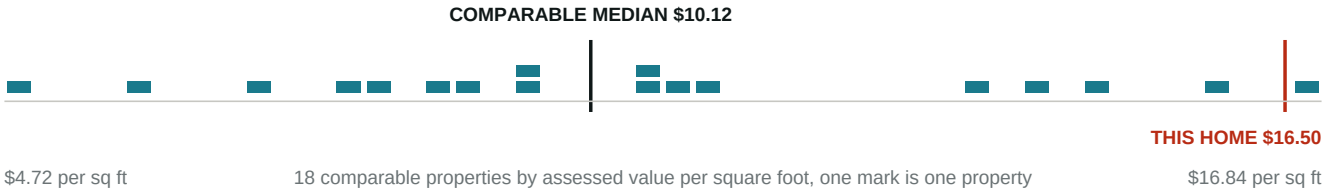
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$4.72 per square foot
25th percentile	$8.24 per square foot
Median	$10.12 per square foot
75th percentile	$12.99 per square foot
Highest assessed	$16.84 per square foot
This home	$16.50 per square foot
Position	assessed above 17 of the 18 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$10.12
Building area of this home	1,394 sq ft
Median multiplied by building area	**$14,101**
Current total assessed value	$23,000
Difference, the reduction requested	**$8,899**

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 $8,899 in assessed value is worth roughly $1,887 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 18 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
25294060560000	12319 S PEORIA ST	1,563	1913	3	2	$7,383	$4.72
25304160110000	12523 S MARSHFIELD AVE	1,535	1923	3	1	$9,000	$5.86
25304060310000	12412 S LINCOLN ST	1,269	1922	3	1	$9,000	$7.09
25294060120000	12315 S PEORIA ST	1,516	1913	4	2	$12,000	$7.92
25294100320000	12426 S CARPENTER ST	1,482	1923	2	1	$12,000	$8.10
25322060370000	1125 W VERMONT AVE	1,386	1931	3	1	$12,000	$8.66
25294060570000	12356 S GREEN ST	1,350	1920	3	1	$12,000	$8.89
25323100080000	1538 BROADWAY AVE	1,367	1903	3	1	$13,000	$9.51
25294070050000	12313 S GREEN ST	1,259	1928	3	1	$12,000	$9.53
25293050110000	12315 S THROOP ST	1,402	1918	3	2	$15,000	$10.70
25294010300000	12322 S ABERDEEN ST	1,489	1913	4	1	$16,000	$10.75
25294080460000	12410 S MAY ST	1,188	1918	4	2	$13,000	$10.94
25304220610000	12631 S MARSHFIELD AVE	1,341	1927	3	1	$15,000	$11.19
25304190270000	12632 S WOOD ST	1,398	1923	4	2	$19,000	$13.59
25294040310000	12316 S SANGAMON ST	1,476	1919	3	2	$21,000	$14.23
25294040120000	12315 S MORGAN ST	1,499	1928	3	3	$22,000	$14.68
25294100280000	12416 S CARPENTER ST	1,253	1923	4	2	$20,000	$15.96
25294140110000	**12410 S GREEN ST**	**1,394**	**1918**	**3**	**2**	**$23,000**	**$16.50**
25294050290000	12316 S PEORIA ST	1,188	1908	3	1	$20,000	$16.84

Median of all 18 comparables: $10.12 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 18 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.

25294060560000	25304160110000	25304060310000	25294060120000	25294100320000
25322060370000	25294060570000	25323100080000	25294070050000	25293050110000
25294010300000	25294080460000	25304220610000	25304190270000	25294040310000
25294040120000	25294100280000	25294050290000		

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.