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	25301080080000
Property address	11934 LONGWOOD DR
Township	Calumet (14)
Assessor neighborhood	14010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$22,000	**$15,918**	**$6,082**

27.6% of the current assessed value.
Estimated tax effect about $1,290 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 55 other properties in assessor neighborhood 14010 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 $12.76 per square foot. This home is assessed at $17.63 per square foot, which is 38% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,248 square feet gives $15,918. 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	1,248 square feet
Land area	6,324 square feet
Year built	1926
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	5
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$22,000
Assessed value per square foot	$17.63

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	225
2	Building area within 15% of this home	122
3	Built within 15 years of this home	89
4	Same building type	55
5	Same construction quality grade	55

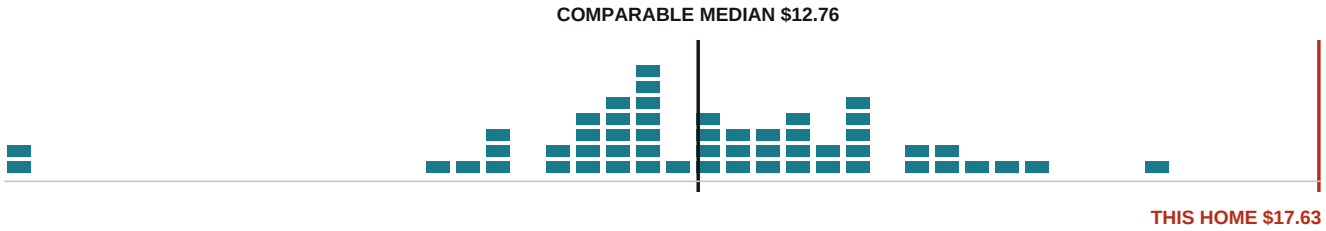
The comparable figure used is the median of all 55 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 55 properties 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	55
Lowest assessed	$7.33 per square foot
25th percentile	$12.07 per square foot
Median	$12.76 per square foot
75th percentile	$13.84 per square foot
Highest assessed	$16.39 per square foot
This home	$17.63 per square foot
Position	assessed above 55 of the 55 comparable properties, the 100th percentile



$7.33 per sq ft — 55 comparable properties by assessed value per square foot, one mark is one property — $17.63 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 55 comparables	$12.76
Building area of this home	1,248 sq ft
Median multiplied by building area	**$15,918**
Current total assessed value	$22,000
Difference, the reduction requested	**$6,082**

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 $6,082 in assessed value is worth roughly $1,290 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 55 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
25301000250000	2334 119TH PL	1,107	1930	2	1	$8,116	$7.33
25301000260000	2334 119TH PL	1,107	1930	2	1	$8,116	$7.33
25301220110000	2347 121ST ST	1,208	1923	3	1	$13,000	$10.76
25301060110000	2319 119TH PL	1,188	1929	3	1	$13,000	$10.94
25301090130000	2106 120TH ST	1,337	1923	4	1	$15,000	$11.22
25301300020000	2135 121ST PL	1,207	1920	4	1	$13,579	$11.25
25301320330000	12246 IRVING AVE	1,416	1918	4	2	$16,000	$11.30
25301060130000	2342 120TH ST	1,278	1923	3	1	$15,000	$11.74
25301040100000	2060 119TH PL	1,360	1927	3	1	$16,000	$11.76
25301100040000	2045 119TH PL	1,101	1920	3	1	$13,000	$11.81
25301320070000	12223 GREGORY ST	1,256	1913	3	1	$15,000	$11.94
25301330020000	12207 IRVING AVE	1,422	1926	4	1	$17,000	$11.95
25301170110000	2341 120TH PL	1,336	1919	2	1	$16,000	$11.98
25301170140000	2329 120TH PL	1,248	1931	3	1	$15,000	$12.02
25301080130000	2200 120TH ST	1,320	1913	3	1	$16,000	$12.12
25301010210000	2262 119TH PL	1,237	1928	3	1	$15,000	$12.13
25301060080000	2337 119TH PL	1,232	1923	3	1	$15,000	$12.18
25301190070000	2151 120TH PL	1,309	1922	3	1	$16,000	$12.22
25301200040000	2113 120TH PL	1,224	1922	3	2	$15,000	$12.25
25301330060000	12233 IRVING AVE	1,387	1924	3	1	$17,000	$12.26
25301190030000	2213 120TH PL	1,300	1920	3	1	$16,000	$12.31
25301130660000	2211 120TH ST	1,377	1940	4	2	$17,000	$12.35
25301240130000	2218 121ST PL	1,295	1924	3	1	$16,000	$12.36
25301080160000	11956 LONGWOOD DR	1,291	1923	3	1	$16,000	$12.39
25301290210000	2204 122ND ST	1,118	1927	3	1	$13,861	$12.40
25301330180000	2220 123RD ST	1,279	1929	3	1	$16,000	$12.51
25301000220000	2344 119TH ST	1,256	1928	3	1	$16,000	$12.74
25301070130000	2254 120TH ST	1,176	1922	3	1	$15,000	$12.76
25301310270000	2328 123RD ST	1,332	1926	3	2	$17,000	$12.76
25301110230000	2332 120TH PL	1,313	1929	3	1	$17,000	$12.95
25301030150000	11923 LONGWOOD DR	1,305	1927	3	1	$17,000	$13.03
25301010290000	2236 119TH PL	1,219	1929	3	1	$16,000	$13.13
25301280030000	2301 121ST PL	1,215	1929	3	1	$16,000	$13.17
25301220180000	2319 121ST ST	1,212	1926	3	1	$16,000	$13.20
25301290230000	2160 122ND ST	1,204	1927	3	1	$16,000	$13.29
25301200030000	2117 120TH PL	1,197	1920	3	1	$16,000	$13.37
25301110250000	2324 120TH PL	1,118	1928	3	1	$15,000	$13.42
25301090100000	2120 120TH ST	1,191	1929	3	1	$16,000	$13.43
25301320250000	2248 123RD ST	1,116	1923	3	1	$15,000	$13.44
25301230040000	2263 121ST ST	1,176	1928	3	1	$16,000	$13.61

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25301010260000	2244 119TH PL	1,158	1929	3	1	$16,000	$13.82
25301180140000	2250 121ST ST	1,227	1922	3	1	$17,000	$13.85
25301290100000	2157 121ST PL	1,152	1927	3	1	$16,000	$13.89
25301290240000	2158 122ND ST	1,150	1927	3	1	$16,000	$13.91
25301080050000	2201 119TH PL	1,066	1925	2	1	$15,000	$14.07
25301100010000	2059 119TH PL	1,066	1926	3	1	$15,000	$14.07
25301080150000	11950 LONGWOOD DR	1,064	1923	2	1	$15,000	$14.10
25301020270000	2146 119TH PL	1,104	1925	3	1	$16,000	$14.49
25301080100000	2216 120TH ST	1,103	1923	4	1	$16,000	$14.51
25301180240000	2241 120TH PL	1,092	1921	2	1	$16,000	$14.65
25301290060000	2205 121ST PL	1,280	1923	4	2	$18,777	$14.67
25301270140000	2331 121ST PL	1,074	1925	2	1	$16,000	$14.90
25301070140000	2248 120TH ST	1,128	1923	3	1	$17,000	$15.07
25301170190000	2330 121ST ST	1,225	1921	3	1	$19,000	$15.51
25301190180000	2145 120TH PL	1,220	1922	3	2	$20,000	$16.39
25301080080000	**11934 LONGWOOD DR**	**1,248**	**1926**	**5**	**2**	**$22,000**	**$17.63**

Median of all 55 comparables: $12.76 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 14010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 55 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.

25301000250000	25301000260000	25301220110000	25301060110000	25301090130000
25301300020000	25301320330000	25301060130000	25301040100000	25301100040000
25301320070000	25301330020000	25301170110000	25301170140000	25301080130000
25301010210000	25301060080000	25301190070000	25301200040000	25301330060000
25301190030000	25301130660000	25301240130000	25301080160000	25301290210000
25301330180000	25301000220000	25301070130000	25301310270000	25301110230000
25301030150000	25301010290000	25301280030000	25301220180000	25301290230000
25301200030000	25301110250000	25301090100000	25301320250000	25301230040000
25301010260000	25301180140000	25301290100000	25301290240000	25301080050000
25301100010000	25301080150000	25301020270000	25301080100000	25301180240000
25301290060000	25301270140000	25301070140000	25301170190000	25301190180000

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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