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	25301280380000
Property address	2251 121ST PL
Township	Calumet (14)
Assessor neighborhood	14010
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$15,000

23.4% of the current assessed value.

COMPARABLES IMPLY

$11,486

REDUCTION REQUESTED

$3,514

Estimated tax effect about $745 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 44 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 $13.64 per square foot. This home is assessed at $17.81 per square foot, which is 31% above that median. Applying the median the Assessor already uses for those neighbors to this home's 842 square feet gives $11,486. 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	842 square feet
Land area	7,812 square feet
Year built	1929
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$15,000
Assessed value per square foot	$17.81

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	83
2	Building area within 15% of this home	60
3	Built within 15 years of this home	45
4	Same building type	44
5	Same construction quality grade	44

The comparable figure used is the median of all 44 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 44 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	44
Lowest assessed	$5.25 per square foot
25th percentile	$12.61 per square foot
Median	$13.64 per square foot
75th percentile	$14.29 per square foot
Highest assessed	$21.46 per square foot
This home	$17.81 per square foot
Position	assessed above 43 of the 44 comparable properties, the 98th percentile



$5.25 per sq ft — 44 comparable properties by assessed value per square foot, one mark is one property — $21.46 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 44 comparables	$13.64
Building area of this home	842 sq ft
Median multiplied by building area	**$11,486**
Current total assessed value	$15,000
Difference, the reduction requested	**$3,514**

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 $3,514 in assessed value is worth roughly $745 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 44 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
25301280170000	2302 122ND ST	935	1920	2	1	$4,913	$5.25
25301340060000	12221 LONGWOOD DR	923	1928	2	1	$7,000	$7.58
25301290120000	2147 121ST PL	800	1928	3	1	$6,919	$8.65
25301290130000	2147 121ST PL	800	1928	3	1	$6,994	$8.74
25301070050000	2255 119TH PL	960	1923	3	1	$9,000	$9.38
25301280180000	2302 122ND ST	935	1920	2	1	$8,963	$9.59
25301200140000	2101 120TH PL	942	1925	2	1	$10,000	$10.62
25301290290000	2212 122ND ST	924	1922	2	1	$10,000	$10.82
25301190020000	2219 120TH PL	816	1920	2	1	$10,000	$12.25
25301220190000	2346 121ST PL	960	1923	2	1	$12,000	$12.50
25301280050000	2259 121ST PL HSE	960	1925	2	1	$12,000	$12.50
25301280160000	2306 122ND ST	791	1927	2	1	$10,000	$12.64
25301200130000	2100 121ST ST	936	1924	2	1	$12,000	$12.82
25301020160000	11919 IRVING RD	850	1923	2	1	$11,000	$12.94
25301200090000	2122 121ST ST	900	1922	2	1	$12,000	$13.33
25301090070000	2103 119TH PL	968	1925	3	1	$13,000	$13.43
25301180110000	2302 121ST ST	960	1922	2	1	$13,000	$13.54
25301190120000	2200 121ST ST	960	1921	2	1	$13,000	$13.54
25301310150000	12202 GREGORY ST	956	1918	2	1	$13,000	$13.60
25301140460000	2114 120TH PL	955	1942	2	1	$13,000	$13.61
25301200170000	2123 120TH PL	734	1920	2	1	$10,000	$13.62
25301070040000	2259 119TH PL	954	1926	2	1	$13,000	$13.63
25301070160000	2238 120TH ST	952	1933	2	1	$13,000	$13.66
25301230170000	2256 121ST PL	950	1925	2	1	$13,000	$13.68
25301090110000	2116 120TH ST	872	1921	2	1	$12,000	$13.76
25301200190000	2129 120TH PL	871	1920	3	1	$12,000	$13.78
25301280020000	2305 121ST PL	869	1925	2	1	$12,000	$13.81
25301140490000	2104 120TH PL	938	1942	2	1	$13,000	$13.86
25301070150000	2242 120TH ST	850	1927	2	1	$12,000	$14.12
25301060120000	2346 120TH ST	919	1937	3	1	$13,000	$14.15
25301310370000	12222 GREGORY ST	842	1919	2	1	$12,000	$14.25
25301030180000	2120 119TH PL	840	1926	2	1	$12,000	$14.29
25301170180000	2334 121ST ST	840	1925	2	1	$12,000	$14.29
25301170170000	2338 121ST ST	840	1925	2	1	$12,000	$14.29
25301140090000	2111 120TH ST	832	1920	2	1	$12,000	$14.42
25301140480000	2108 120TH PL	888	1942	2	1	$13,000	$14.64
25301140430000	2126 120TH PL	888	1942	2	1	$13,000	$14.64
25301190140000	2148 121ST ST	849	1926	4	2	$13,066	$15.39
25301140450000	2120 120TH PL	955	1941	2	1	$15,000	$15.71
25301180050000	2255 120TH PL	954	1921	2	1	$15,000	$15.72

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25301080110000	2210 120TH ST	936	1924	3	1	$15,000	$16.03
25301280370000	2256 122ND ST	918	1938	2	1	$15,000	$16.34
25301320260000	12252 IRVING AVE	768	1918	2	1	$13,000	$16.93
25301280380000	**2251 121ST PL**	**842**	**1929**	**2**	**1**	**$15,000**	**$17.81**
25301180020000	2305 120TH PL	792	1924	2	1	$17,000	$21.46

Median of all 44 comparables: $13.64 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 44 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.

25301280170000	25301340060000	25301290120000	25301290130000	25301070050000
25301280180000	25301200140000	25301290290000	25301190020000	25301220190000
25301280050000	25301280160000	25301200130000	25301020160000	25301200090000
25301090070000	25301180110000	25301190120000	25301310150000	25301140460000
25301200170000	25301070040000	25301070160000	25301230170000	25301090110000
25301200190000	25301280020000	25301140490000	25301070150000	25301060120000
25301310370000	25301030180000	25301170180000	25301170170000	25301140090000
25301140480000	25301140430000	25301190140000	25301140450000	25301180050000
25301080110000	25301280370000	25301320260000	25301180020000	

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.