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	25304170550000
Property address	12616 S LINCOLN 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
$21,000	**$14,165**	**$6,835**

32.6% of the current assessed value.
Estimated tax effect about $1,450 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 999 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 $12.01 per square foot. This home is assessed at $17.81 per square foot, which is 48% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,179 square feet gives $14,165. 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	1,179 square feet
Land area	4,125 square feet
Year built	1959
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$21,000
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	1,242
2	Building area within 15% of this home	1,110
3	Built within 15 years of this home	1,044
4	Same building type	1,001
5	Same construction quality grade	999

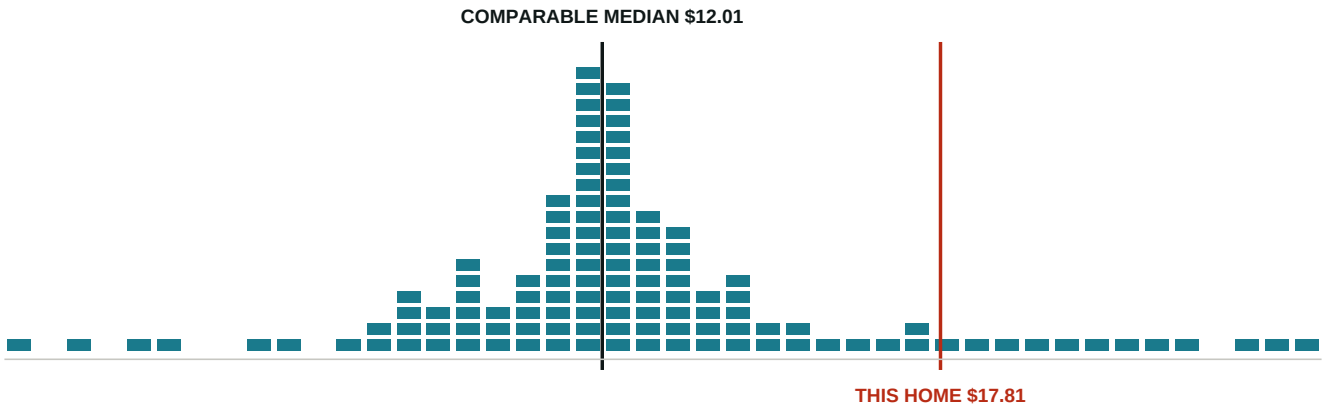
The comparable figure used is the median of all 999 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 999 properties 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	999
Lowest assessed	$1.77 per square foot
25th percentile	$11.09 per square foot
Median	$12.01 per square foot
75th percentile	$12.93 per square foot
Highest assessed	$24.34 per square foot
This home	$17.81 per square foot
Position	assessed above 953 of the 999 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 999 comparables	$12.01
Building area of this home	1,179 sq ft
Median multiplied by building area	**$14,165**
Current total assessed value	$21,000
Difference, the reduction requested	**$6,835**

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 $6,835 in assessed value is worth roughly $1,450 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

999 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 999 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
25293230450000	12608 S BISHOP ST	1,181	1952	3	1	$10,000	$8.47
25293170570000	12541 S LOOMIS ST	1,180	1951	3	1	$10,000	$8.47
25293140550000	12546 S LAFLIN ST	1,180	1954	3	1	$10,000	$8.47
25293110440000		1,184	1944	2	1	$12,000	$10.14
25293100700000		1,184	1948	2	1	$12,000	$10.14
25293060270000		1,182	1951	3	1	$12,000	$10.15
25293030350000		1,176	1955	3	1	$12,000	$10.20
25293310250000		1,172	1949	3	1	$12,000	$10.24
25293120500000		1,184	1944	4	1	$13,000	$10.98
25293100760000		1,184	1948	2	2	$13,000	$10.98
25293030240000		1,183	1955	3	1	$13,000	$10.99
25294050400000		1,183	1959	3	1	$13,000	$10.99
25293030330000		1,183	1955	3	1	$13,000	$10.99
25293030250000		1,182	1955	3	1	$13,000	$11.00
25293030290000		1,182	1955	3	1	$13,000	$11.00
25293030310000		1,182	1955	3	1	$13,000	$11.00
25293030230000		1,180	1955	3	1	$13,000	$11.02
25293060370000		1,179	1959	3	1	$13,000	$11.03
25304170580000		1,179	1961	3	1	$13,000	$11.03
25304190400000		1,179	1959	3	1	$13,000	$11.03
25293060360000		1,179	1963	3	1	$13,000	$11.03
25304190410000		1,179	1959	3	1	$13,000	$11.03
25293190100000		1,177	1956	3	1	$13,000	$11.05
25293030280000		1,177	1955	3	1	$13,000	$11.05
25293040440000		1,176	1958	3	1	$13,000	$11.05
25293090560000		1,176	1961	3	1	$13,000	$11.05
25293040450000		1,176	1954	3	1	$13,000	$11.05
25322180240000		1,176	1958	3	1	$13,000	$11.05
25293020540000		1,173	1956	3	1	$13,000	$11.08
25293020560000		1,173	1956	3	1	$13,000	$11.08
25293020530000		1,173	1956	3	1	$13,000	$11.08
25293310290000		1,172	1960	3	1	$13,000	$11.09
25293310310000		1,172	1960	3	1	$13,000	$11.09
25293310240000		1,172	1960	3	1	$13,000	$11.09
25293310270000		1,172	1960	3	1	$13,000	$11.09
25293310330000		1,172	1960	3	1	$13,000	$11.09
25293310230000		1,172	1960	3	1	$13,000	$11.09
25293310190000		1,172	1960	3	1	$13,000	$11.09
25293310280000		1,172	1960	3	1	$13,000	$11.09
25293310210000		1,172	1964	3	1	$13,000	$11.09

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25322070580000		1,186	1965	3	1	$15,000	$12.65
25322010600000		1,185	1957	3	1	$15,000	$12.66
25293030200000		1,182	1955	3	1	$15,000	$12.69
25321000440000		1,180	1959	3	1	$15,000	$12.71
25321140130000		1,180	1954	3	1	$15,000	$12.71
25304190430000		1,179	1959	3	1	$15,000	$12.72
25304190390000		1,179	1959	3	1	$15,000	$12.72
25304190420000		1,179	1959	3	1	$15,000	$12.72
25294030400000		1,178	1956	3	1	$15,000	$12.73
25294010500000		1,178	1952	3	1	$15,000	$12.73
25294010130000		1,177	1956	3	1	$15,000	$12.74
25321170270000		1,176	1961	3	1	$15,000	$12.76
25293020810000		1,173	1956	3	1	$15,000	$12.79
25321030590000		1,183	1972	3	1	$16,000	$13.52
25321160020000		1,183	1955	3	1	$16,000	$13.52
25293020550000		1,173	1956	3	1	$19,000	$16.20
25294070550000		1,184	1956	3	2	$21,000	$17.74
25304170550000	**12616 S LINCOLN ST**	**1,179**	**1959**	**5**	**2**	**$21,000**	**$17.81**
25293310200000		1,172	1960	3	1	$21,000	$17.92
25293120430000		1,184	1944	2	1	$22,000	$18.58
25293310260000		1,172	1960	4	2	$24,000	$20.48

Median of all 999 comparables: $12.01 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 999 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.

25293020790000	25304200460000	25293270620000	25304200240000	25294080240000
25304130480000	25304120430000	25293200570000	25294100600000	25304200290000
25304200280000	25304060370000	25304060380000	25294040200000	25294040190000
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25293240450000	25293250520000	25293250440000	25293190620000	25293200490000
25293160420000	25293160440000	25293160650000	25293280530000	25293270610000
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25293170570000	25293140550000	25293280550000	25293250460000	25304120420000
25293280500000	25293140600000	25293230530000	25293260630000	25293190500000
25293230500000	25293150700000	25293190590000	25293200460000	25293200540000
25293140500000	25293220570000	25293140510000	25293140450000	25293220300000
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25293140540000	25321150370000	25293140440000	25321150290000	25321150340000
25293140430000	25321150390000	25321150280000	25321150420000	25293130540000
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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.