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	25313430080000
Property address	2048 BROADWAY AVE
Township	Calumet (14)
Assessor neighborhood	14020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$26,000

31.8% of the current assessed value.

COMPARABLES IMPLY

$17,739

Estimated tax effect about $1,752 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,261

SECTION 1

The argument in one paragraph

The Assessor values 133 other properties in assessor neighborhood 14020 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 $14.78 per square foot. This home is assessed at $21.67 per square foot, which is 47% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,200 square feet gives $17,739. 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	1,200 square feet
Land area	8,400 square feet
Year built	1954
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$26,000
Assessed value per square foot	$21.67

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	570
2	Building area within 15% of this home	356
3	Built within 15 years of this home	151
4	Same building type	133
5	Same construction quality grade	133

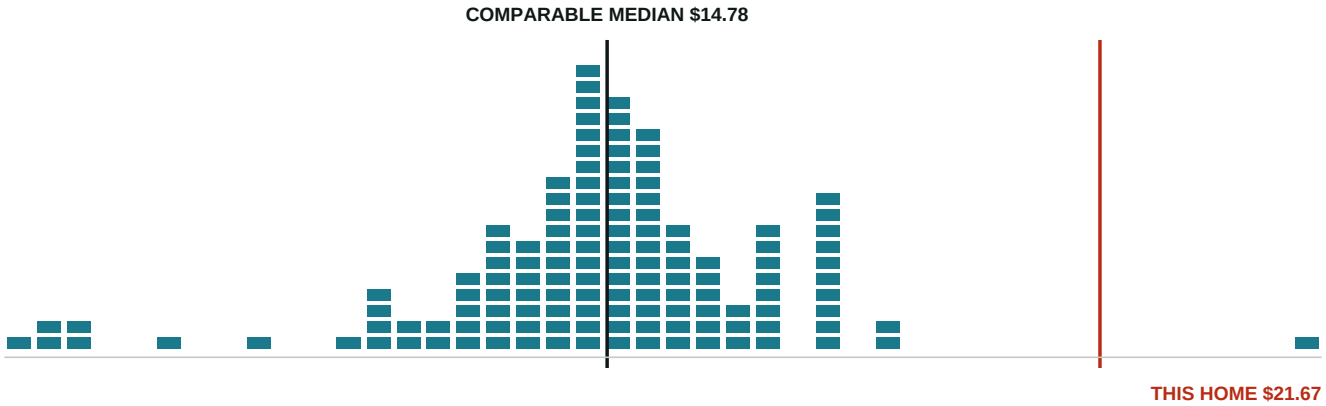
The comparable figure used is the median of all 133 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 133 properties 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	133
Lowest assessed	$6.36 per square foot
25th percentile	$13.80 per square foot
Median	$14.78 per square foot
75th percentile	$15.74 per square foot
Highest assessed	$24.76 per square foot
This home	$21.67 per square foot
Position	assessed above 132 of the 133 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 133 comparables	$14.78
Building area of this home	1,200 sq ft
Median multiplied by building area	**$17,739**
Current total assessed value	$26,000
Difference, the reduction requested	**$8,261**

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 $8,261 in assessed value is worth roughly $1,752 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

133 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 133 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
25312070200000	12855 WINCHESTER AVE	1,181	1956	3	1	$7,516	$6.36
25314310090000	1658 W BROADWAY AVE	1,200	1962	3	1	$8,313	$6.93
25312070190000	12855 WINCHESTER AVE	1,181	1956	3	1	$10,344	$8.76
25311060060000	2205 PRAIRIE ST	1,250	1954	2	1	$15,000	$12.00
25303020120000	2318 KRUEGER ST	1,270	1954	3	1	$15,506	$12.21
25314310040000	1658 W BROADWAY AVE	1,200	1962	3	1	$14,816	$12.35
25312110250000	1828 HIGH ST	1,269	1951	3	1	$16,000	$12.61
25313660040000	2109 DESPLAINES ST	1,254	1940	3	1	$16,000	$12.76
25312030440000	1819 BURR OAK AVE	1,230	1960	3	1	$16,000	$13.01
25303120370000	12602 IRVING AVE	1,226	1967	3	1	$16,000	$13.05
25312030150000	12737 HONORE ST	1,138	1951	3	1	$15,000	$13.18
25303060200000	2238 COLLINS ST	1,196	1947	3	1	$16,000	$13.38
25303030410000	2333 KRUEGER ST	1,194	1969	2	1	$16,000	$13.40
25311250460000	13020 SEELEY AVE	1,264	1954	3	1	$17,000	$13.45
25313500180000	2126 MARKET ST	1,258	1953	3	1	$17,000	$13.51
25312170250000	1747 VERMONT ST	1,250	1948	3	2	$17,000	$13.60
25303040490000	2212 ORCHARD ST	1,245	1957	3	1	$17,000	$13.65
25313460010000	13337 REXFORD ST	1,240	1957	3	1	$17,175	$13.85
25312020310000	12732 HONORE ST	1,210	1960	3	1	$17,000	$14.05
25314000060000	1954 GROVE ST	1,204	1959	3	1	$17,000	$14.12
25312200100000	12751 S PAGE ST	1,272	1958	3	1	$18,000	$14.15
25303090550000	2252 VERNON ST	1,128	1957	3	1	$16,000	$14.18
25303090560000	2248 VERNON ST	1,128	1961	3	1	$16,000	$14.18
25303060020000	2305 ORCHARD ST	1,255	1950	3	1	$18,000	$14.34
25312060250000	12828 WINCHESTER ST	1,255	1954	3	2	$18,000	$14.34
25303100360000	2255 VERNON ST	1,183	1956	3	1	$17,000	$14.37
25312100340000	1926 HIGH ST	1,244	1955	3	1	$18,000	$14.47
25303100350000	2259 VERNON ST	1,240	1960	3	1	$18,000	$14.52
25312120490000		1,228	1956	3	1	$18,000	$14.66
25303020110000		1,228	1957	3	1	$18,000	$14.66
25311170390000		1,220	1955	3	1	$18,000	$14.75
25312200080000		1,150	1957	3	1	$17,000	$14.78
25312200020000		1,150	1958	3	1	$17,000	$14.78
25312200040000		1,150	1957	3	1	$17,000	$14.78
25312200030000		1,150	1957	3	1	$17,000	$14.78
25312200070000		1,137	1957	3	1	$17,000	$14.95
25311090130000		1,136	1965	3	1	$17,000	$14.96
25303040530000		1,136	1955	3	1	$17,000	$14.96
25313120060000		1,199	1954	3	1	$18,000	$15.01
25312200060000		1,130	1957	3	1	$17,000	$15.04

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25312200010000		1,130	1958	3	1	$17,000	$15.04
25312200090000		1,130	1957	3	1	$17,000	$15.04
25303020170000		1,129	1961	3	1	$17,000	$15.06
25303090540000		1,128	1957	3	1	$17,000	$15.07
25312100300000		1,186	1954	3	1	$18,000	$15.18
25311090200000		1,181	1947	3	1	$18,000	$15.24
25313680060000		1,167	1961	3	1	$18,000	$15.42
25313680050000		1,167	1961	3	1	$18,000	$15.42
25303060280000		1,161	1960	3	1	$18,000	$15.50
25303060270000		1,161	1954	3	1	$18,000	$15.50
25311170400000		1,160	1965	3	2	$18,000	$15.52
25312060390000		1,222	1960	3	2	$19,000	$15.55
25313590080000		1,188	1959	3	1	$18,526	$15.59
25312150230000		1,152	1954	3	1	$18,000	$15.62
25313060070000		1,144	1954	3	1	$18,000	$15.73
25314000070000		1,128	1963	3	1	$18,000	$15.96
25313680030000		1,167	1960	3	1	$19,000	$16.28
25311250100000		1,253	1957	3	1	$21,000	$16.76
25312160360000		1,189	1963	3	1	$20,000	$16.82
25313680040000		1,167	1960	3	2	$20,000	$17.14
25313430080000	**2048 BROADWAY AVE**	**1,200**	**1954**	**3**	**1**	**$26,000**	**$21.67**

Median of all 133 comparables: $14.78 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 14020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 133 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.

25312070200000	25314310090000	25312000100000	25311170100000	25311170110000
25312070190000	25312000110000	25312030400000	25303010090000	25303140020000
25311010200000	25303040360000	25311060060000	25303020120000	25314310040000
25312110250000	25303060110000	25313660040000	25312030440000	25303060010000
25303120370000	25312030150000	25312130430000	25303010100000	25303060200000
25311120070000	25303030410000	25312000400000	25311250460000	25313500180000
25312170250000	25303040490000	25303060100000	25312070430000	25313470150000
25313460010000	25312180030000	25312020310000	25303120320000	25314000060000
25312000410000	25311070120000	25312200100000	25303090550000	25303090560000
25303030390000	25313400190000	25312000320000	25313400180000	25303060020000
25312060250000	25303100360000	25311160300000	25313520200000	25312100340000
25313520180000	25313510110000	25303100350000	25303080340000	25313570130000
25313510160000	25303030120000	25311240100000	25312120490000	25303020110000
25311170390000	25312200080000	25312200020000	25312200040000	25312200030000
25312200070000	25311090130000	25303040530000	25313120060000	25312200060000
25312200010000	25312200090000	25303020170000	25303090540000	25312120070000
25313440290000	25312100300000	25313590070000	25303070130000	25311090200000
25312160350000	25312160320000	25312160340000	25313680060000	25313680050000
25313600180000	25303060280000	25303060270000	25311170400000	25312060390000
25313590080000	25312150230000	25311160330000	25313060070000	25311070070000
25313060080000	25312080400000	25314000070000	25312000390000	25312000380000
25313510080000	25312160380000	25303040370000	25313680030000	25313600190000
25313130080000	25311250100000	25312160360000	25312000360000	25312000370000
25312000340000	25312160400000	25303070120000	25312130410000	25313680040000
25312000330000	25312130330000	25312160390000	25312160250000	25312160280000
25312160290000	25312160310000	25312160300000	25312160370000	25312160330000
25312000350000	25312150840000	25312120090000		

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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