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	25321160040000
Property address	12719 S BISHOP 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
$20,000	**$12,927**	**$7,073**

35.4% of the current assessed value.
Estimated tax effect about $1,500 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 851 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 $12.20 per square foot. This home is assessed at $18.87 per square foot, which is 55% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,060 square feet gives $12,927. 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	1,060 square feet
Land area	4,625 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$20,000
Assessed value per square foot	$18.87

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	933
3	Built within 15 years of this home	889
4	Same building type	853
5	Same construction quality grade	851

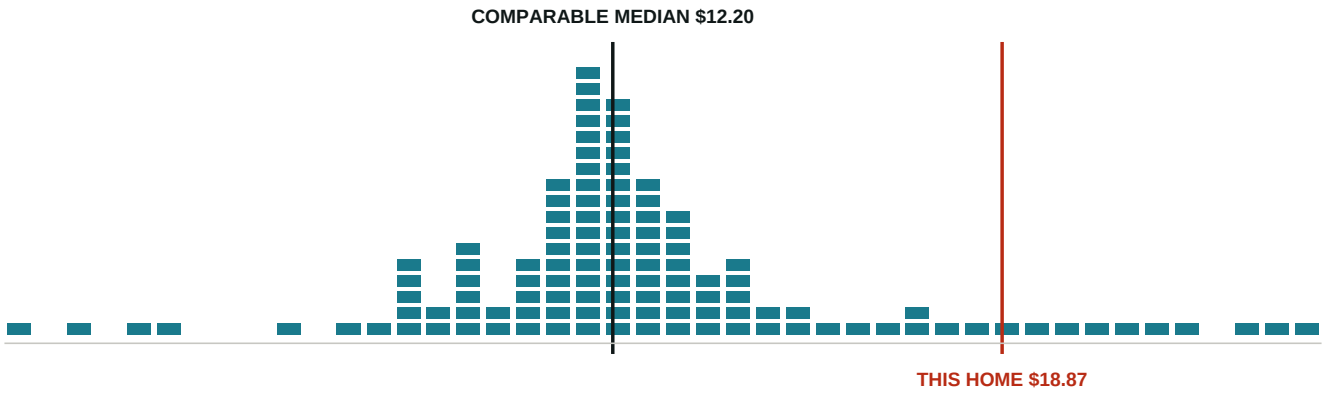
The comparable figure used is the median of all 851 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 851 properties 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	851
Lowest assessed	$1.77 per square foot
25th percentile	$11.19 per square foot
Median	$12.20 per square foot
75th percentile	$13.11 per square foot
Highest assessed	$24.34 per square foot
This home	$18.87 per square foot
Position	assessed above 819 of the 851 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 851 comparables	$12.20
Building area of this home	1,060 sq ft
Median multiplied by building area	**$12,927**
Current total assessed value	$20,000
Difference, the reduction requested	**$7,073**

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 $7,073 in assessed value is worth roughly $1,500 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

851 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 851 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
25294100600000	12404 S CARPENTER ST	1,064	1953	3	1	$5,150	$4.84
25304060370000	12422 S LINCOLN ST	1,056	1963	4	2	$6,931	$6.56
25304060380000	12422 S LINCOLN ST	1,056	1963	4	2	$6,931	$6.56
25294030050000	1011 W 123RD ST	1,064	1959	3	1	$8,000	$7.52
25294030040000	1011 W 123RD ST	1,064	1959	3	1	$8,000	$7.52
25293260550000	12600 S THROOP ST	1,063	1954	2	1	$9,000	$8.47
25294080120000		1,056	1948	3	1	$10,000	$9.47
25293030050000		1,064	1956	3	1	$12,000	$11.28
25293060280000		1,056	1955	2	1	$12,000	$11.36
25293030090000		1,064	1956	3	1	$13,000	$12.22
25321190280000		1,061	1960	3	1	$13,000	$12.25
25321160230000		1,060	1955	3	1	$13,000	$12.26
25321140220000		1,060	1955	2	1	$13,000	$12.26
25321160140000		1,060	1955	3	1	$13,000	$12.26
25294100190000		1,060	1960	3	1	$13,000	$12.26
25293230120000		1,060	1957	3	1	$13,000	$12.26
25321180090000		1,060	1958	3	1	$13,000	$12.26
25293090510000		1,060	1956	3	1	$13,000	$12.26
25321160110000		1,060	1955	3	1	$13,000	$12.26
25321180050000		1,060	1957	3	1	$13,000	$12.26
25321140140000		1,060	1954	3	1	$13,000	$12.26
25321160130000		1,060	1955	3	1	$13,000	$12.26
25321140170000		1,060	1955	3	1	$13,000	$12.26
25321190030000		1,060	1958	2	1	$13,000	$12.26
25321190060000		1,060	1958	3	1	$13,000	$12.26
25321140080000		1,060	1954	2	1	$13,000	$12.26
25321180020000		1,060	1957	2	1	$13,000	$12.26
25321160190000		1,060	1955	3	1	$13,000	$12.26
25321160210000		1,060	1955	3	1	$13,000	$12.26
25321180080000		1,060	1958	3	1	$13,000	$12.26
25321190070000		1,060	1958	2	1	$13,000	$12.26
25293230130000		1,060	1957	3	1	$13,000	$12.26
25321140160000		1,060	1955	3	1	$13,000	$12.26
25321140200000		1,060	1955	3	1	$13,000	$12.26
25321190080000		1,060	1958	3	1	$13,000	$12.26
25294100200000		1,060	1959	3	1	$13,000	$12.26
25321160290000		1,060	1955	3	1	$13,000	$12.26
25321160090000		1,060	1955	2	1	$13,000	$12.26
25321140190000		1,060	1955	2	1	$13,000	$12.26
25293220040000		1,058	1956	3	1	$13,000	$12.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25304110690000		1,058	1963	3	1	$13,000	$12.29
25293220030000		1,058	1956	3	1	$13,000	$12.29
25322010700000		1,057	1960	2	1	$13,000	$12.30
25293220110000		1,056	1958	3	1	$13,000	$12.31
25293140060000		1,056	1957	3	1	$13,000	$12.31
25293140130000		1,056	1956	3	2	$13,000	$12.31
25293220100000		1,056	1962	2	1	$13,000	$12.31
25321190290000		1,061	1960	3	1	$15,000	$14.14
25321160270000		1,060	1955	3	1	$15,000	$14.15
25321140120000		1,060	1954	3	1	$15,000	$14.15
25321140060000		1,060	1954	3	1	$15,000	$14.15
25321140040000		1,060	1954	3	1	$15,000	$14.15
25321160250000		1,060	1955	3	2	$15,000	$14.15
25321140100000		1,060	1954	3	1	$15,000	$14.15
25321140020000		1,060	1954	3	1	$15,000	$14.15
25321140230000		1,060	1955	3	1	$15,000	$14.15
25321160050000		1,060	1955	3	1	$15,000	$14.15
25321180070000		1,060	1958	3	1	$15,000	$14.15
25321160070000		1,060	1955	3	1	$15,000	$14.15
25304220480000		1,058	1956	3	2	$15,000	$14.18
25321160040000	**12719 S BISHOP ST**	**1,060**	**1955**	**2**	**1**	**$20,000**	**$18.87**

Median of all 851 comparables: $12.20 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 851 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	25294080240000	25304130480000
25293200570000	25294100600000	25304060370000	25304060380000	25294040200000
25294040190000	25294030050000	25294030040000	25293260310000	25293160440000
25293270610000	25293250530000	25293170500000	25293160590000	25293190700000
25293250580000	25304170480000	25293260550000	25293230450000	25293200170000
25293170570000	25293140550000	25293170520000	25293280550000	25293250460000
25293280500000	25293140600000	25293230530000	25293260630000	25293190500000
25293230500000	25293150700000	25293190590000	25293200460000	25293200540000
25293140500000	25293220570000	25293140510000	25293140450000	25293220300000
25293150420000	25293150530000	25293150520000	25293150690000	25293230620000
25293230630000	25293200550000	25293190670000	25293270650000	25293200530000
25293200190000	25293140590000	25304070060000	25304070050000	25304220530000
25293140610000	25293200480000	25293260320000	25293180470000	25304160400000
25293190740000	25293190560000	25294100540000	25304170460000	25293250600000
25293170720000	25304170470000	25293240460000	25304080660000	25293250470000
25304190450000	25294080120000	25304190460000	25304160570000	25304160580000
25294080380000	25293160580000	25321150470000	25321150330000	25321150350000
25321150410000	25321150460000	25293200560000	25321150310000	25321150500000
25321150360000	25293140540000	25321150370000	25293140440000	25321150290000
25321150340000	25293140430000	25321150390000	25321150280000	25321150420000
25293130540000	25321150320000	25293230150000	25321150300000	25321150400000
25321150440000	25321150490000	25293190600000	25294020430000	25293260470000
25321120090000	25293190420000	25293260440000	25293120450000	25293120490000
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25304240090000	25304170510000	25304240020000	25304170520000	25293200200000
25304230040000	25293170530000	25293270600000	25294070200000	25322160020000
25293130500000	25293110440000	25293100700000	25293060270000	25293030350000
25293310250000	25293160640000	25304230100000	25293240530000	25294110530000
25293120470000	25293110450000	25322180360000	25293140310000	25293310150000
25293030360000	25304200510000	25294110240000	25293300150000	25293120330000
25293300160000	25293300140000	25293120320000	25293220140000	25294090280000
25293040690000	25293050130000	25293310100000	25321180210000	25321180180000
25293310110000	25322170040000	25294090180000	25293300250000	25293300200000
25293300290000	25293300230000	25293300270000	25293300190000	25293300180000
25293300210000	25293120380000	25293120370000	25293120500000	25293100760000
25293030240000	25294050400000	25293030330000	25293030250000	25293030290000
25293030310000	25293030230000	25293060370000	25304170580000	25304190400000
25293060360000	25304190410000	25293040640000	25293190100000	25293030280000
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25293020560000	25293020530000	25322170180000	25293310290000	25293310310000
25293310240000	25293310270000	25293310330000	25293310230000	25293310190000
25293310280000	25293310210000	25293060470000	25294050740000	25293310010000
25293310060000	25293030260000	25294080480000	25304230070000	25293050570000
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25293030150000	25293300170000	25293030100000	25293030120000	25293030140000
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25293120390000	25293150190000	25321150220000	25321150170000	25294080310000
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25322160350000	25321120200000	25322160220000	25322160040000	25322160170000
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25322190480000	25322190500000	25322190430000	25322190160000	25293090680000
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25321130150000	25321130170000	25293310140000	25321100270000	25293030070000
25321170290000	25321100280000	25322180050000	25322180040000	25304110710000
25293120300000	25321180060000	25294110610000	25321030530000	25321040580000
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25321030560000	25321030540000	25293030220000	25321040540000	25321010490000
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25321040440000	25321010530000	25321010470000	25321010580000	25321010500000
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25293090580000	25322190170000	25322190220000	25322140460000	25322140450000
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25294010120000	25322170300000	25321120040000	25322180340000	25322180370000
25322170050000	25322170100000	25322180020000	25322180350000	25322010670000
25321010400000	25322180400000	25293190520000	25293270430000	25322070590000
25293050300000	25293020310000	25321170030000	25294040110000	25323110090000
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25321140060000	25321140040000	25321160250000	25321140100000	25321140020000
25321140230000	25321160050000	25321180070000	25321160070000	25304220480000
25294110520000	25294110590000	25294110570000	25294110550000	25294110560000
25304200120000	25294060470000	25321170040000	25321170080000	25321170120000

25321010560000 25321040430000 25321040420000 25321030600000 25321010540000
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25293180600000 25322160090000 25322160210000 25294080100000 25293160520000
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25293200650000

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.