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	25321190020000
Property address	12805 S LOOMIS 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

$20,000

23.9% of the current assessed value.

COMPARABLES IMPLY

$15,221

Estimated tax effect about $1,014 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,779

SECTION 1

The argument in one paragraph

The Assessor values 560 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 $11.63 per square foot. This home is assessed at $15.28 per square foot, which is 31% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,309 square feet gives $15,221. 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	1,309 square feet
Land area	4,750 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$20,000
Assessed value per square foot	$15.28

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	670
3	Built within 15 years of this home	605
4	Same building type	560
5	Same construction quality grade	560

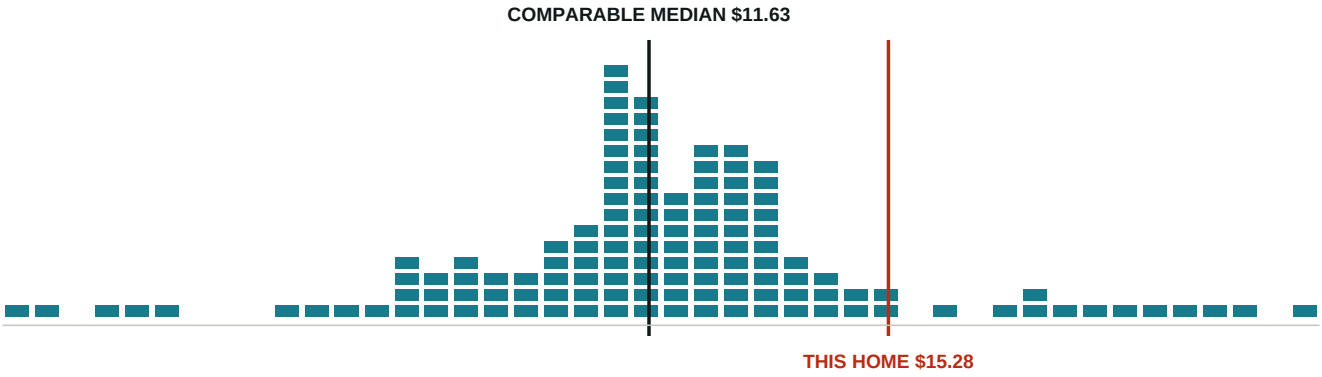
The comparable figure used is the median of all 560 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 560 properties 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	560
Lowest assessed	$1.77 per square foot
25th percentile	$10.83 per square foot
Median	$11.63 per square foot
75th percentile	$13.14 per square foot
Highest assessed	$21.85 per square foot
This home	$15.28 per square foot
Position	assessed above 524 of the 560 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 560 comparables	$11.63
Building area of this home	1,309 sq ft
Median multiplied by building area	**$15,221**
Current total assessed value	$20,000
Difference, the reduction requested	**$4,779**

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 $4,779 in assessed value is worth roughly $1,014 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

560 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 560 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
25304200240000	12614 S PAGE ST	1,313	1958	3	1	$2,988	$2.28
25293160480000	12536 S LOOMIS ST	1,306	1952	3	1	$10,000	$7.66
25293230440000	12602 S BISHOP ST	1,295	1952	3	1	$10,000	$7.72
25304200560000	12616 S PAGE ST	1,290	1950	2	1	$10,000	$7.75
25293270540000		1,339	1953	3	1	$12,000	$8.96
25293240510000		1,326	1952	2	1	$12,000	$9.05
25304200250000		1,313	1958	3	1	$11,888	$9.05
25293200450000		1,325	1954	3	2	$12,000	$9.06
25293190760000		1,312	1950	3	1	$12,000	$9.15
25293250500000		1,300	1958	3	1	$12,000	$9.23
25293280540000		1,299	1953	3	1	$12,000	$9.24
25293250430000		1,294	1952	3	1	$12,000	$9.27
25293050440000		1,345	1951	2	1	$13,000	$9.67
25293260610000		1,343	1952	4	2	$13,000	$9.68
25293090550000		1,341	1960	3	1	$13,000	$9.69
25294010460000		1,304	1944	3	1	$13,000	$9.97
25304170600000		1,300	1961	3	1	$13,000	$10.00
25304060570000		1,322	1954	3	1	$14,000	$10.59
25293090590000		1,341	1960	3	1	$15,000	$11.19
25293090620000		1,341	1959	3	1	$15,000	$11.19
25293090540000		1,341	1960	3	1	$15,000	$11.19
25293090690000		1,341	1960	3	1	$15,000	$11.19
25294110580000		1,341	1959	3	1	$15,000	$11.19
25293090670000		1,341	1960	3	1	$15,000	$11.19
25304180520000		1,340	1959	2	1	$15,000	$11.19
25304110680000		1,340	1963	3	1	$15,000	$11.19
25322170210000		1,340	1961	3	1	$15,000	$11.19
25321160310000		1,330	1955	3	1	$15,000	$11.28
25293190540000		1,329	1953	3	1	$15,000	$11.29
25293110630000		1,319	1955	3	1	$15,000	$11.37
25293090570000		1,313	1960	3	1	$15,000	$11.42
25293040670000		1,310	1956	3	1	$15,000	$11.45
25321120310000		1,301	1956	3	1	$15,000	$11.53
25293020730000		1,300	1962	3	1	$15,000	$11.54
25293020710000		1,300	1960	3	1	$15,000	$11.54
25293040600000		1,300	1956	3	1	$15,000	$11.54
25304170590000		1,300	1962	3	1	$15,000	$11.54
25293020720000		1,300	1960	3	1	$15,000	$11.54
25293180560000		1,300	1958	3	1	$15,000	$11.54
25293020750000		1,300	1962	3	1	$15,000	$11.54

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25293020760000		1,300	1961	3	1	$15,000	$11.54
25304070520000		1,296	1958	4	1	$15,000	$11.57
25294070600000		1,290	1964	3	1	$15,000	$11.63
25322180150000		1,290	1963	3	1	$15,000	$11.63
25322180140000		1,290	1963	3	1	$15,000	$11.63
25322180160000		1,290	1963	3	1	$15,000	$11.63
25321170200000		1,285	1961	3	1	$15,000	$11.67
25294130170000		1,285	1956	3	1	$15,000	$11.67
25294030370000		1,284	1953	3	1	$15,000	$11.68
25294060460000		1,282	1955	3	1	$15,000	$11.70
25304130680000		1,279	1963	3	1	$15,000	$11.73
25321020300000		1,342	1957	3	1	$16,000	$11.92
25321170020000		1,329	1956	3	1	$16,000	$12.04
25322170370000		1,295	1963	3	1	$16,000	$12.36
25322010560000		1,289	1963	3	1	$16,000	$12.41
25294040740000		1,279	1951	3	1	$16,000	$12.51
25322170380000		1,287	1963	3	1	$17,000	$13.21
25293240540000		1,340	1952	3	1	$18,000	$13.43
25321170330000		1,337	1961	3	2	$18,630	$13.93
25321190020000	**12805 S LOOMIS ST**	**1,309**	**1958**	**4**	**2**	**$20,000**	**$15.28**
25321090140000		1,343	1954	3	1	$26,092	$19.43

Median of all 560 comparables: $11.63 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 560 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	25293270620000	25304200240000	25294080240000	25304120430000
25294050320000	25294110260000	25294090010000	25294080210000	25293200570000
25304200290000	25304200280000	25294040210000	25294040220000	25294040200000
25294040190000	25294000230000	25294000220000	25293240550000	25293160620000
25294110250000	25293160480000	25293230440000	25293260310000	25304200560000
25293240150000	25293240140000	25293240450000	25293250520000	25294090020000
25293250440000	25293260640000	25293190620000	25293200490000	25293160420000
25293220310000	25293180490000	25293160650000	25293280530000	25293150610000
25293170500000	25293130550000	25293190700000	25293250580000	25293230450000
25293200170000	25293170570000	25293140550000	25293170520000	25294090480000
25293280550000	25293250460000	25304120420000	25293280500000	25293140600000
25293260630000	25293190500000	25294080220000	25293030060000	25293190670000
25293200190000	25304070060000	25304070050000	25293270540000	25293200480000
25293260320000	25293240510000	25304200250000	25293200450000	25293190760000
25293250500000	25293280540000	25293250430000	25304130580000	25321150380000
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25304190460000	25294000460000	25293100710000	25293050440000	25293260610000
25293090550000	25293160560000	25293180410000	25304100420000	25293190420000
25293260440000	25293120450000	25293120490000	25293120510000	25294010460000
25293270600000	25293110640000	25304170600000	25294070200000	25293030080000
25293030160000	25293110440000	25293100700000	25293060270000	25293030350000
25293140570000	25293170590000	25293180570000	25293310250000	25293160640000
25294090120000	25293040410000	25304110520000	25293040250000	25293160630000
25293040540000	25293040550000	25304130550000	25293240530000	25322190100000
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25294110530000	25322060410000	25293120470000	25293110450000	25322180360000
25293140310000	25293310150000	25293030360000	25304200510000	25294110240000
25293300150000	25293120330000	25293300160000	25293300140000	25293120320000
25293220140000	25294090280000	25293240590000	25293310340000	25293310100000
25321130230000	25321180180000	25293310110000	25293300250000	25293300200000
25293300290000	25293300230000	25293300270000	25293300190000	25293300180000
25293300210000	25293170420000	25293020630000	25293120500000	25293100760000
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25321040650000	25321040510000	25321040520000	25321040530000	25321040550000
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25304120730000	25294030440000	25293060230000	25294070550000	25304170550000
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25304200500000	25294010350000	25322190420000	25294110540000	25293310260000
25321040480000	25293310050000	25321000310000	25293050260000	25294090250000

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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