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	20021030070000
Property address	3943 S ELLIS AVE
Township	Hyde Park (70)
Assessor neighborhood	70010
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$62,373

22.1% of the current assessed value.

COMPARABLES IMPLY

$48,614

Estimated tax effect about $2,918 a year at a 7% composite rate.

REDUCTION REQUESTED

$13,759

SECTION 1

The argument in one paragraph

The Assessor values 79 other properties in assessor neighborhood 70010 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 $16.12 per square foot. This home is assessed at $20.68 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,016 square feet gives $48,614. 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	3,016 square feet
Land area	6,335 square feet
Year built	1878
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$62,373
Assessed value per square foot	$20.68

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	344
2	Building area within 15% of this home	153
3	Built within 15 years of this home	104
4	Same building type	84
5	Same construction quality grade	79

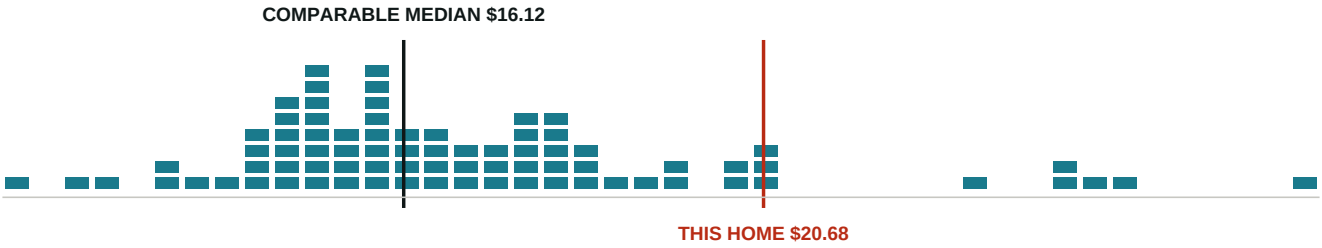
The comparable figure used is the median of all 79 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 79 properties 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	79
Lowest assessed	$11.03 per square foot
25th percentile	$14.95 per square foot
Median	$16.12 per square foot
75th percentile	$18.09 per square foot
Highest assessed	$27.73 per square foot
This home	$20.68 per square foot
Position	assessed above 71 of the 79 comparable properties, the 90th percentile



$11.03 per sq ft — 79 comparable properties by assessed value per square foot, one mark is one property — $27.73 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 79 comparables	$16.12
Building area of this home	3,016 sq ft
Median multiplied by building area	**$48,614**
Current total assessed value	$62,373
Difference, the reduction requested	**$13,759**

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 $13,759 in assessed value is worth roughly $2,918 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

79 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 79 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
20151190220000	5810 S WABASH AVE	3,354	1893	5	1	$37,000	$11.03
20151100050000	5617 S INDIANA AVE	2,877	1893	5	3	$34,400	$11.96
20153050330000	5934 S KING DR	2,908	1893	5	2	$35,950	$12.36
20151150280000	5738 S INDIANA AVE 1	3,072	1883	6	3	$39,949	$13.00
20102160170000	4939 S WASHINGTON PARK C	2,862	1888	6	3	$39,000	$13.63
20023010440000	4324 S ELLIS AVE	2,730	1881	4	2	$37,981	$13.91
20034000620000	4326 S VINCENNES AVE	3,335	1887	4	2	$47,001	$14.09
20031130030000	4109 S WABASH AVE 2	3,186	1889	5	3	$46,365	$14.55
20102160110000	4925 S WASHINGTON PARK C	2,788	1893	5	2	$40,718	$14.60
20103020070000	5139 S MICHIGAN AVE	3,276	1893	6	3	$48,000	$14.65
20101130220000	4912 S MICHIGAN AVE	3,066	1878	5	3	$45,000	$14.68
20102160050000	4911 S WASHINGTON PARK C	2,680	1893	4	3	$39,576	$14.77
20151200250000	5812 S MICHIGAN AVE	2,893	1893	4	3	$43,000	$14.86
20032030230000	511 E OAKWOOD BLVD	3,085	1883	5	2	$46,001	$14.91
20031160350000	4124 S CALUMET AVE	3,300	1888	4	4	$49,250	$14.92
20034160380000	4538 S FORRESTVILLE AVE	2,871	1883	4	2	$43,000	$14.98
20033140360000	4564 S INDIANA AVE	2,686	1893	3	1	$40,673	$15.14
20032000360000	500 E OAKWOOD BLVD	3,370	1888	6	3	$51,039	$15.15
20101030180000	4720 S PRAIRIE AVE	3,224	1888	6	3	$49,001	$15.20
20102100060000	4815 S FORRESTVILLE AVE	2,723	1893	5	3	$41,619	$15.28
20102150170000	4947 S KING DR	3,168	1888	7	3	$49,000	$15.47
20034230030000	4607 S VINCENNES AVE	2,698	1888	4	2	$42,038	$15.58
20024030170000	1253 E 46TH ST	3,317	1888	6	2	$52,001	$15.68
20034000440000	436 E 44TH ST	2,722	1892	4	2	$42,771	$15.71
20153050240000	5922 S KING DR	2,662	1893	4	3	$41,918	$15.75
20024010240000	4415 S OAKENWALD AVE	2,712	1888	7	1	$43,000	$15.86
20032220020000	4237 S KING DR	2,750	1888	6	3	$43,755	$15.91
20034150180000	416 E 46TH ST	3,200	1888	4	3	$51,000	$15.94
20023130030000	1017 E 45TH ST	2,688	1883	4	2	$43,000	$16.00
20034170030000	4519 S FORRESTVILLE AVE	2,745	1889	4	1	$44,000	$16.03
20023120160000	4506 S ELLIS AVE	3,164	1891	5	3	$51,000	$16.12
20024020350000	4524 S LAKE PARK AVE	2,832	1888	5	2	$46,001	$16.24
20024050250000	4547 S OAKENWALD AVE	3,036	1888	4	2	$50,001	$16.47
20024000490000	4356 S OAKENWALD AVE	2,793	1878	6	2	$46,000	$16.47
20034020130000	4337 S FORRESTVILLE AVE	2,680	1888	4	2	$45,000	$16.79
20024020430000	4548 S LAKE PARK AVE	2,751	1883	5	3	$47,001	$17.09
20031040170000	3931 S PRAIRIE AVE	3,256	1888	5	3	$56,082	$17.22
20021130520000	4138 S ELLIS AVE	3,176	1873	3	3	$55,202	$17.38
20034140350000	430 E 45TH PL	3,205	1891	5	3	$56,000	$17.47
20034070440000	4448 S VINCENNES AVE	2,736	1886	4	1	$48,000	$17.54

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20032250170000	4243 S CHAMPLAIN AVE	3,000	1889	5	4	$53,000	$17.67
20034140340000	428 E 45TH PL	3,053	1892	3	2	$54,000	$17.69
20034010380000	4340 S FORRESTVILLE AVE	2,685	1893	5	3	$48,001	$17.88
20034280110000	4637 S EVANS AVE	2,670	1893	5	2	$47,996	$17.98
20034160400000	4548 S FORRESTVILLE AVE	2,986	1886	4	3	$54,000	$18.08
20021060100000	4037 S DREXEL BLVD	3,316	1883	4	3	$59,997	$18.09
20034010070000		3,360	1893	5	3	$61,686	$18.36
20023030490000		3,310	1888	6	3	$61,001	$18.43
20024010030000		3,009	1882	4	3	$55,685	$18.51
20032000320000		3,102	1888	5	3	$60,000	$19.34
20024040360000		2,816	1888	5	3	$55,000	$19.53
20023070160000		2,940	1893	6	2	$60,000	$20.41
20102030260000		2,694	1891	4	3	$55,000	$20.42
20021060220000		2,966	1888	6	3	$61,000	$20.57
20021030070000	**3943 S ELLIS AVE**	**3,016**	**1878**	**4**	**3**	**$62,373**	**$20.68**
20034090270000		2,792	1893	4	3	$58,000	$20.77
20032100130000		2,920	1892	3	3	$61,001	$20.89
20023010400000		3,080	1888	4	2	$72,000	$23.38
20024000380000		3,040	1889	6	4	$74,500	$24.51
20102090190000		2,790	1893	4	4	$68,701	$24.62
20024000450000		2,885	1881	7	4	$80,000	$27.73

Median of all 79 comparables: $16.12 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 79 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.

20151190220000	20151100050000	20153050330000	20151150280000	20034250090000
20102160170000	20023010440000	20032100080000	20034000620000	20031030240000
20033050200000	20023120130000	20031130030000	20102160110000	20103020070000
20101130220000	20102160050000	20151200250000	20032030230000	20031160350000
20034160380000	20034000220000	20033140360000	20032000360000	20101030180000
20102100060000	20033150320000	20102150170000	20034230030000	20024030170000
20034000440000	20153050240000	20024010240000	20034240100000	20032220020000
20034150180000	20102040340000	20023130030000	20034170030000	20023120160000
20024020350000	20034160180000	20024050250000	20024000490000	20034140190000
20034020130000	20032000380000	20024020430000	20031040170000	20021130520000
20034140350000	20034070440000	20032200470000	20032250170000	20034140340000
20023010420000	20034010380000	20034280110000	20034160400000	20021060100000
20023140050000	20034010070000	20023030490000	20024010030000	20024050230000
20032000320000	20024040360000	20023170210000	20023070160000	20102030260000
20021060220000	20034090270000	20032100130000	20023010400000	20024000380000
20102090190000	20024040340000	20024000300000	20024000450000	

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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