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	20352170320000
Property address	8148 S KIMBARK AVE
Township	Hyde Park (70)
Assessor neighborhood	70080
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$25,000

14.9% of the current assessed value.

COMPARABLES IMPLY

$21,286

REDUCTION REQUESTED

$3,714

Estimated tax effect about $788 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 79 other properties in assessor neighborhood 70080 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 $8.91 per square foot. This home is assessed at $10.46 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,390 square feet gives $21,286. 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	2,390 square feet
Land area	3,780 square feet
Year built	1916
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$25,000
Assessed value per square foot	$10.46

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	202
2	Building area within 15% of this home	143
3	Built within 15 years of this home	79
4	Same building type	79
5	Same construction quality grade	79

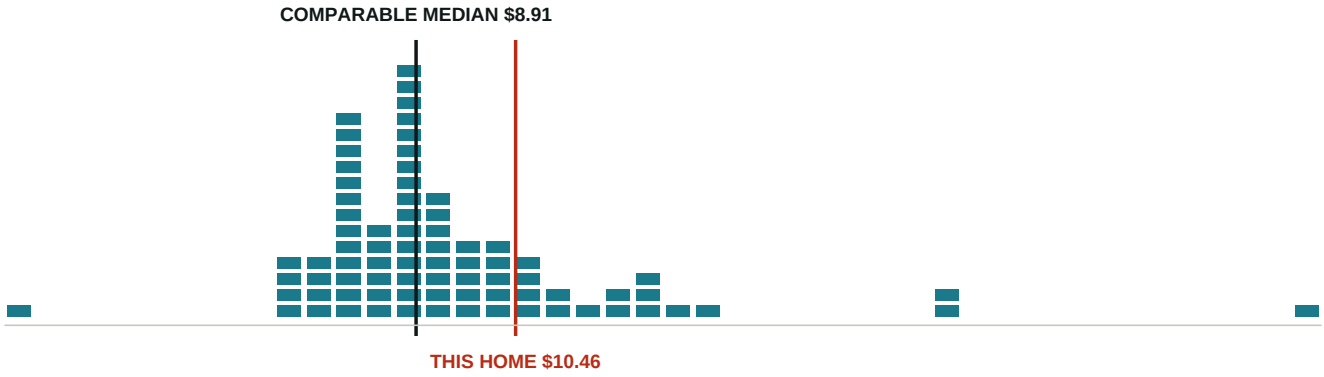
The comparable figure used is the median of all 79 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 79 properties 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	$2.48 per square foot
25th percentile	$7.97 per square foot
Median	$8.91 per square foot
75th percentile	$10.16 per square foot
Highest assessed	$23.04 per square foot
This home	$10.46 per square foot
Position	assessed above 62 of the 79 comparable properties, the 78th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 79 comparables	$8.91
Building area of this home	2,390 sq ft
Median multiplied by building area	**$21,286**
Current total assessed value	$25,000
Difference, the reduction requested	**$3,714**

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 $3,714 in assessed value is worth roughly $788 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
20254300260000	7836 S YATES BLVD	2,208	1908	4	2	$15,900	$7.20
20251200220000	7232 S EUCLID AVE	2,452	1908	4	2	$18,300	$7.46
21304180030000	7853 S SOUTH SHORE DR	2,393	1912	3	2	$18,200	$7.61
20362230080000	8123 S OGLESBY AVE	2,472	1922	4	2	$18,801	$7.61
20253230110000	7741 S EUCLID AVE	2,409	1914	3	2	$18,400	$7.64
20352250130000	8239 S AVALON AVE	2,360	1930	5	1	$18,100	$7.67
20253220170000	7757 S BENNETT AVE	2,485	1922	4	2	$19,300	$7.77
20253220180000	7700 S EUCLID AVE	2,352	1918	4	2	$18,300	$7.78
21301080100000	2564 E 72ND PL	2,464	1913	4	1	$19,200	$7.79
20362180250000	8120 S MERRILL AVE	2,268	1906	4	2	$17,800	$7.85
20362040130000	7927 S PAXTON AVE	2,376	1924	3	2	$18,901	$7.95
20254080210000	7636 S CHAPPEL AVE	2,437	1930	2	1	$19,400	$7.96
20253230030000	7711 S EUCLID AVE	2,268	1922	4	1	$18,101	$7.98
20254180090000	7733 S CLYDE AVE	2,552	1925	7	2	$20,900	$8.19
21303290060000	7800 S SAGINAW AVE	2,304	1914	5	2	$18,900	$8.20
20253020230000	7550 S RIDGELAND AVE	2,204	1921	4	1	$18,100	$8.21
21301220020000	2655 E 74TH ST	2,385	1904	4	1	$19,601	$8.22
20251290130000	7351 S BENNETT AVE	2,500	1919	4	2	$20,701	$8.28
20352240280000	8226 S AVALON AVE	2,426	1920	4	3	$20,285	$8.36
20251220020000	7237 S EUCLID AVE HSE	2,266	1903	4	2	$19,400	$8.56
20253200250000	7718 S CONSTANCE AVE	2,303	1913	3	3	$19,770	$8.58
20362000310000	7926 S CHAPPEL AVE HSE	2,270	1927	4	2	$19,600	$8.63
20364050380000	8346 S OGLESBY AVE	2,208	1921	5	2	$19,101	$8.65
20352170030000	8109 S AVALON AVE	2,303	1922	3	2	$20,100	$8.73
20251220010000	7235 S EUCLID AVE	2,349	1904	4	2	$20,601	$8.77
20352120250000	8014 S DANTE AVE	2,288	1918	4	2	$20,100	$8.78
20354070250000	1534 E 84TH PL	2,359	1925	3	4	$20,790	$8.81
20361040180000	7947 S BENNETT AVE	2,219	1918	5	2	$19,700	$8.88
20362190050000	8113 S MERRILL AVE	2,258	1925	4	2	$20,101	$8.90
20254100090000	7627 S CLYDE AVE	2,560	1921	4	2	$22,800	$8.91
20354110120000	1535 E 85TH ST	2,364	1918	4	1	$21,101	$8.93
21303290140000	7822 S SAGINAW AVE	2,383	1923	4	2	$21,400	$8.98
21303110140000	7647 S COLFAX AVE	2,427	1923	4	2	$21,801	$8.98
20254170030000	7707 S CHAPPEL AVE	2,450	1924	6	2	$22,101	$9.02
20253210240000	7718 S BENNETT AVE HSE	2,216	1925	4	2	$20,100	$9.07
20253120240000	7624 S CONSTANCE AVE	2,270	1926	3	2	$20,700	$9.12
20354100080000	8521 S DANTE AVE	2,388	1924	4	3	$22,001	$9.21
20251270040000	7310 S CONSTANCE AVE	2,513	1928	4	2	$23,300	$9.27
20253030100000	7521 S RIDGELAND AVE	2,208	1913	4	2	$20,601	$9.33
20253190070000	7719 S RIDGELAND AVE	2,327	1918	6	3	$22,100	$9.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20254220090000	7729 S CRANDON AVE	2,303	1918	4	2	$22,701	$9.86
20364110120000	8435 S PAXTON AVE	2,440	1921	4	3	$24,101	$9.88
20253190240000	7710 S CREGIER AVE	2,336	1919	3	3	$23,100	$9.89
20364030240000	8312 S LUELLA AVE	2,554	1923	3	3	$25,700	$10.06
20364050370000	8342 S OGLESBY AVE	2,448	1925	6	3	$25,101	$10.25
20253190220000		2,350	1919	5	2	$24,100	$10.26
20361050110000		2,484	1915	5	1	$25,701	$10.35
20352170320000	**8148 S KIMBARK AVE**	**2,390**	**1916**	**5**	**2**	**$25,000**	**$10.46**
20253200160000		2,323	1916	4	4	$24,501	$10.55
20352190230000		2,346	1923	4	2	$24,901	$10.61
20362200240000		2,234	1923	5	3	$24,159	$10.81
20364020280000		2,312	1920	3	3	$25,101	$10.86
21301090320000		2,414	1903	6	2	$27,000	$11.18
20363120010000		2,373	1926	4	3	$27,651	$11.65
20253190040000		2,213	1918	6	3	$26,400	$11.93
20362100020000		2,523	1923	4	4	$30,800	$12.21
20254270080000		2,534	1921	5	2	$31,600	$12.47
20253220120000		2,507	1921	4	3	$31,292	$12.48
20254070140000		2,350	1918	5	2	$29,801	$12.68
20352220210000		2,332	1922	4	2	$30,449	$13.06
20363010250000		2,238	1923	4	2	$38,605	$17.25

Median of all 79 comparables: $8.91 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70080, 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.

20363210370000	20363210380000	21301120420000	20251200210000	20253220140000
20254300260000	20251200220000	21304180030000	20362230080000	21301120440000
20253230110000	20352250130000	20253220170000	20253220180000	21301080100000
20362180250000	21301080210000	20351240560000	20362040130000	20254080210000
20253230030000	20254040230000	20254180090000	21303290060000	20253020230000
21301220020000	20251290130000	20352240280000	20251220020000	20253200250000
20362000310000	20364050380000	20352310140000	20352170030000	20251220010000
20352120250000	20354070250000	20361040180000	20362190050000	20254100090000
20354110120000	21303290140000	21303110140000	20254170030000	20253210240000
20253120240000	20354100080000	20362200150000	20251270040000	20362280060000
20253030100000	20253010220000	20253190070000	20362040280000	20254220090000
20364110120000	20253190240000	20254220310000	20364030240000	20364050370000
20253190220000	20361050110000	20253200160000	20352190230000	20362200240000
20364020280000	21301090320000	20253120100000	20363120010000	20253190040000
20362100020000	20254270080000	20253220120000	20254070140000	20352220210000
20254050140000	20362190250000	20363010250000	21304050090000	

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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