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	21311290260000
Property address	8224 S MANISTEE AVE
Township	Hyde Park (70)
Assessor neighborhood	70100
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$10,000	**$6,693**	**$3,307**

33.1% of the current assessed value.
Estimated tax effect about $701 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 192 other properties in assessor neighborhood 70100 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 $7.03 per square foot. This home is assessed at $10.50 per square foot, which is 49% above that median. Applying the median the Assessor already uses for those neighbors to this home's 952 square feet gives $6,693. 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	952 square feet
Land area	4,625 square feet
Year built	1913
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$10,000
Assessed value per square foot	$10.50

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	550
2	Building area within 15% of this home	335
3	Built within 15 years of this home	202
4	Same building type	192
5	Same construction quality grade	192

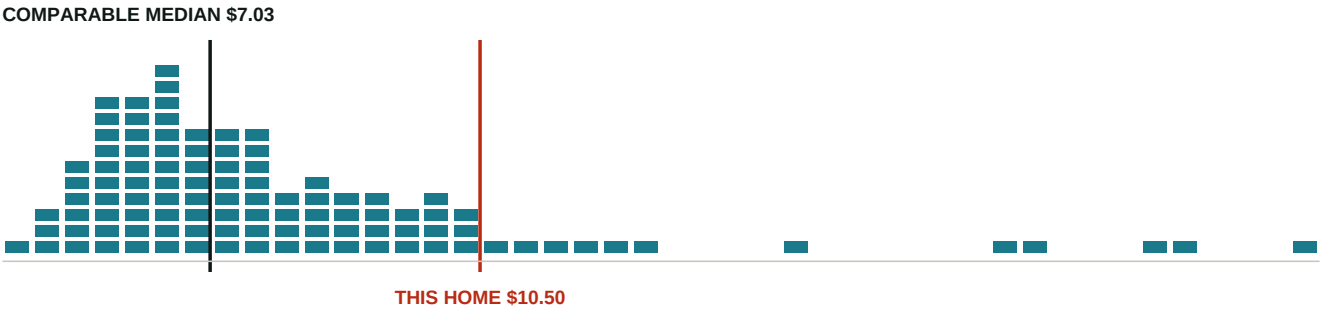
The comparable figure used is the median of all 192 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 192 properties 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	192
Lowest assessed	$4.36 per square foot
25th percentile	$6.13 per square foot
Median	$7.03 per square foot
75th percentile	$8.58 per square foot
Highest assessed	$21.31 per square foot
This home	$10.50 per square foot
Position	assessed above 177 of the 192 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 192 comparables	$7.03
Building area of this home	952 sq ft
Median multiplied by building area	**$6,693**
Current total assessed value	$10,000
Difference, the reduction requested	**$3,307**

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 $3,307 in assessed value is worth roughly $701 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

192 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 192 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
21312300040000	8213 S COMMERCIAL AVE	964	1913	3	1	$4,200	$4.36
21312000120000	7933 S BURNHAM AVE	966	1908	3	1	$4,800	$4.97
21313230360000	8542 S BURNHAM AVE	958	1914	4	1	$4,800	$5.01
21313160270000	8538 S PHILLIPS AVE	956	1923	2	1	$4,800	$5.02
21314190100000	8523 S EXCHANGE AVE	946	1918	3	1	$4,800	$5.07
21314090290000	8426 S MUSKEGON AVE	980	1924	4	1	$5,050	$5.15
21312040330000	3032 E 79TH PL	978	1902	2	1	$5,200	$5.32
21312040170000	3043 E 79TH ST	966	1910	2	1	$5,200	$5.38
21312020080000	7921 S ESCANABA AVE	960	1908	2	1	$5,200	$5.42
21312050120000	3033 E 79TH PL	966	1916	3	1	$5,700	$5.90
21312050130000	3035 E 79TH PL	966	1916	3	1	$5,700	$5.90
21311030350000	7916 S COLFAX AVE	943	1916	3	1	$5,600	$5.94
21314270070000	8617 S HOUSTON AVE	975	1907	3	1	$5,800	$5.95
21314160310000	8528 S MUSKEGON AVE	956	1918	2	1	$5,700	$5.96
21314090340000	8438 S MUSKEGON AVE	954	1916	2	1	$5,700	$5.97
21313140130000	8443 S MARQUETTE AVE	976	1910	3	1	$6,101	$6.25
21311150120000		979	1903	2	1	$6,200	$6.33
21313270230000		956	1910	2	1	$6,063	$6.34
21311270160000		960	1908	2	1	$6,100	$6.35
21311270230000		960	1913	3	1	$6,100	$6.35
21312230140000		967	1913	2	1	$6,201	$6.41
21313230400000		979	1914	4	1	$6,300	$6.44
21311040350000		943	1918	3	1	$6,100	$6.47
21313310150000		967	1922	2	1	$6,300	$6.51
21311130140000		966	1898	2	1	$6,300	$6.52
21311120150000		960	1908	3	1	$6,300	$6.56
21312320090000		960	1910	3	1	$6,301	$6.56
21313230320000		957	1914	3	1	$6,300	$6.58
21312160260000		948	1909	2	1	$6,300	$6.65
21312090410000		945	1915	3	1	$6,500	$6.88
21313290090000		964	1918	3	1	$6,801	$7.05
26061050340000		972	1908	3	1	$6,900	$7.10
21311270250000		972	1913	2	1	$6,900	$7.10
21312320270000		966	1905	3	2	$6,901	$7.14
21311270170000		960	1913	3	1	$6,900	$7.19
21313160280000		956	1923	2	1	$6,900	$7.22
26062140350000		955	1915	2	1	$6,900	$7.23
21312000130000		966	1908	2	1	$7,100	$7.35
21312140030000		958	1925	2	1	$7,100	$7.41
21312150310000		952	1928	3	1	$7,100	$7.46

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
21314090080000		968	1922	3	1	$7,500	$7.75
21314220210000		960	1908	2	1	$7,500	$7.81
21311140320000		968	1921	2	1	$7,600	$7.85
21313180230000		960	1924	2	1	$8,000	$8.33
21313040300000		966	1915	2	1	$8,200	$8.49
21313260360000		966	1924	2	1	$8,201	$8.49
21313210450000		941	1923	2	1	$8,200	$8.71
21313190280000		975	1927	2	1	$8,700	$8.92
21311270320000		930	1927	3	1	$8,700	$9.35
21314000140000		952	1916	3	1	$9,100	$9.56
21311040400000		943	1918	2	1	$9,100	$9.65
21303310080000		972	1908	3	1	$10,000	$10.29
21313260080000		966	1922	2	1	$10,000	$10.35
21313230130000		966	1916	3	1	$10,000	$10.35
21311290260000	**8224 S MANISTEE AVE**	**952**	**1913**	**3**	**2**	**$10,000**	**$10.50**
21311150180000		951	1898	2	1	$11,000	$11.57
21311030600000		925	1914	2	1	$11,000	$11.89
21311270210000		960	1911	2	1	$11,600	$12.08
21311270240000		960	1913	2	1	$14,100	$14.69
21311040370000		943	1918	3	1	$16,100	$17.07
21312100130000		961	1920	2	1	$18,400	$19.15

Median of all 192 comparables: $7.03 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 192 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.

21312300040000	21304000140000	21312000120000	21313230360000	21313160270000
21314190100000	21314110210000	21314090290000	21312000080000	21314070080000
21312020050000	21312270270000	21312040330000	21312040170000	21312020080000
21313310490000	21314180290000	21314220250000	21312060110000	21312130220000
21314070100000	21313230410000	21313230380000	21311050180000	21314230080000
21313310070000	21312020180000	21312170110000	21314180260000	21312300160000
21314070160000	21311130190000	21313300270000	21311150260000	21313190340000
21313230040000	21312050110000	21311150060000	21312050120000	21312050130000
21311070300000	21312170100000	21311030350000	21314270070000	21314160310000
21314090340000	21313230100000	21313220230000	21314230150000	21312090240000
21311150200000	21313220170000	21312160270000	21314020360000	21312310140000
21313140130000	21314280080000	26061130230000	21314090180000	21314270090000
21311150120000	21313270230000	21311270160000	21311270230000	21312000320000
21312140350000	21312270280000	21312230140000	21313060100000	21313230400000
21313270280000	21314270130000	21311040350000	21313310150000	21314120110000
21311130140000	21311120150000	21312320090000	21313230320000	21314090310000
21312160260000	21313190370000	21314190080000	21313220130000	21313100340000
21313030070000	21313070280000	21313150090000	21313300310000	21313230150000
21313090160000	21312090410000	21314090090000	26061050400000	21311140280000
21313060130000	21313290090000	21313030190000	26061050340000	21311270250000
21312150240000	21312320270000	21311270170000	21313160280000	26062140350000
21311300080000	21312130230000	21311030180000	21312000130000	21313190380000
21312140030000	21311300210000	21311030190000	21312150310000	21311300030000
21311230370000	21311230300000	21314010100000	21314010290000	21314110140000
21312240300000	21314020090000	21312000090000	21312180380000	21312140300000
21314090080000	21314220210000	21311140320000	21312190050000	21313240230000
21313140100000	21312050250000	21303140180000	21313220270000	26062140360000
21313180230000	21313040130000	21313270360000	21312150390000	21313040300000
21313260360000	21313140300000	21311030610000	21314100370000	21313180290000
21311050360000	21313210450000	21311040320000	21311300090000	21313190280000
21313040110000	21312130190000	21313220120000	21313040140000	21312110300000
21311230340000	21313280240000	21313100070000	21311270320000	21313230050000
21311230260000	21313110270000	21314000140000	21311040400000	21313270340000
21313200300000	21311030540000	21313030200000	21314240040000	21311230270000
21311140300000	21303310080000	21311140100000	21313260080000	21313230130000
21313220160000	21313180350000	26061060100000	21311150030000	21311230050000
21311150180000	21311030600000	21311270210000	21314180280000	21312240430000
21311270240000	21313220180000	21311040370000	21313100040000	21312100130000
21313270380000	21313250260000			

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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