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	25151150300000
Property address	10428 S FOREST AVE
Township	Hyde Park (70)
Assessor neighborhood	70220
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$18,000

24.9% of the current assessed value.

COMPARABLES IMPLY

$13,511

REDUCTION REQUESTED

$4,489

Estimated tax effect about $952 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 157 other properties in assessor neighborhood 70220 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 $9.49 per square foot. This home is assessed at $12.64 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,424 square feet gives $13,511. 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	1,424 square feet
Land area	3,750 square feet
Year built	1941
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$18,000
Assessed value per square foot	$12.64

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	936
2	Building area within 15% of this home	339
3	Built within 15 years of this home	275
4	Same building type	157
5	Same construction quality grade	157

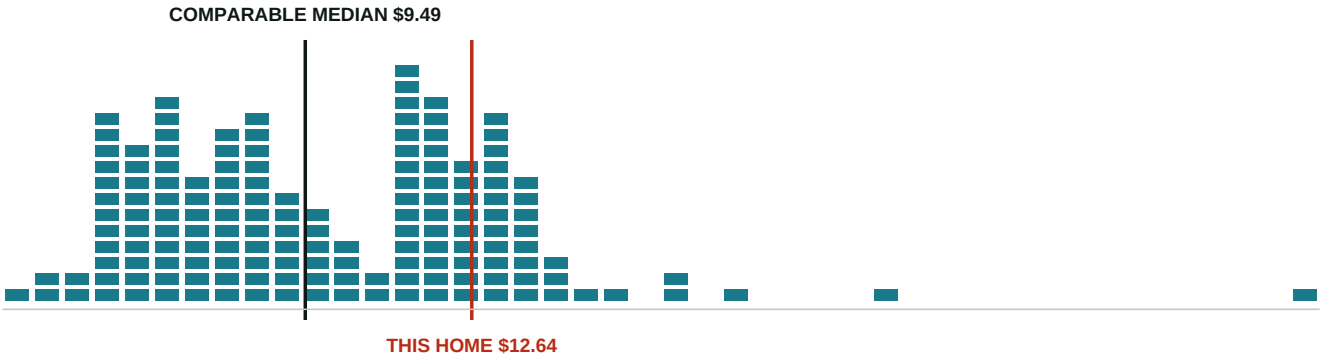
The comparable figure used is the median of all 157 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 157 properties 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	157
Lowest assessed	$3.76 per square foot
25th percentile	$7.14 per square foot
Median	$9.49 per square foot
75th percentile	$12.24 per square foot
Highest assessed	$28.69 per square foot
This home	$12.64 per square foot
Position	assessed above 123 of the 157 comparable properties, the 78th percentile



$3.76 per sq ft — 157 comparable properties by assessed value per square foot, one mark is one property — $28.69 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 157 comparables	$9.49
Building area of this home	1,424 sq ft
Median multiplied by building area	**$13,511**
Current total assessed value	$18,000
Difference, the reduction requested	**$4,489**

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 $4,489 in assessed value is worth roughly $952 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

157 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 157 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
25151260090000	10625 S INDIANA AVE	1,450	1941	5	1	$5,445	$3.76
25152150310000	10530 S EBERHART AVE	1,445	1945	3	1	$8,200	$5.67
25153140040000	10811 S FOREST AVE	1,480	1954	2	2	$8,400	$5.68
25104160110000	10235 S RHODES AVE	1,458	1940	3	1	$8,400	$5.76
25103180180000	10153 S INDIANA AVE	1,449	1950	3	1	$8,400	$5.80
25103180210000	10100 S PRAIRIE AVE	1,464	1954	2	1	$8,500	$5.81
25104160250000	10232 S SAINT LAWRENCE A	1,435	1940	3	2	$8,400	$5.85
25104180100000	629 E 102ND PL	1,420	1941	2	1	$8,400	$5.92
25103270030000	10207 S FOREST AVE	1,420	1941	2	1	$8,400	$5.92
25103110150000	10043 S INDIANA AVE	1,413	1942	3	1	$8,400	$5.94
25104180040000	10245 S SAINT LAWRENCE A	1,410	1940	3	1	$8,400	$5.96
25104170100000	621 E 102ND ST	1,408	1950	4	1	$8,400	$5.97
25152080370000	10452 S EBERHART AVE	1,357	1947	3	1	$8,200	$6.04
25103260260000	10232 S FOREST AVE	1,356	1941	4	1	$8,400	$6.19
25104070330000	10148 S VERNON AVE	1,349	1940	3	1	$8,400	$6.23
25104070210000	10112 S VERNON AVE	1,494	1941	3	1	$9,681	$6.48
25151260080000	10623 S INDIANA AVE	1,450	1941	5	1	$9,705	$6.69
25104110200000	649 E 101ST ST	1,495	1943	3	1	$10,200	$6.82
25151280280000	10638 S CALUMET AVE	1,368	1943	3	1	$9,665	$7.07
25152110130000	561 E 104TH PL	1,430	1950	4	1	$10,200	$7.13
25104010210000	10010 S VERNON AVE	1,400	1943	2	1	$10,000	$7.14
25151290400000	10604 S KING DR	1,432	1940	3	2	$10,600	$7.40
25152110290000	10437 S RHODES AVE	1,368	1949	3	1	$10,200	$7.46
25103180230000	10106 S PRAIRIE AVE	1,419	1940	3	1	$10,707	$7.55
25103070040000	9911 S CALUMET AVE	1,359	1944	3	1	$10,300	$7.58
25152110280000	10435 S RHODES AVE HSE	1,364	1949	4	1	$10,600	$7.77
25152100290000	568 E 104TH PL	1,350	1950	2	1	$11,200	$8.30
25222030100000		1,443	1926	3	1	$12,000	$8.32
25103120010000		1,480	1937	3	1	$13,000	$8.78
25152040370000		1,499	1952	4	1	$14,000	$9.34
25151290280000		1,350	1948	3	1	$13,000	$9.63
25154000320000		1,495	1952	5	3	$14,468	$9.68
25104160090000		1,440	1941	2	1	$14,500	$10.07
25152250150000		1,365	1949	3	1	$14,000	$10.26
25151260160000		1,426	1947	3	1	$15,001	$10.52
25152150030000		1,492	1948	4	1	$17,000	$11.39
25152230190000		1,487	1950	3	1	$17,000	$11.43
25151250290000		1,458	1953	3	2	$16,700	$11.45
25104130270000		1,476	1943	3	1	$17,000	$11.52
25151270010000		1,458	1950	3	1	$16,901	$11.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25151150230000		1,461	1939	4	1	$17,100	$11.70
25104080060000		1,449	1942	3	1	$17,000	$11.73
25104020210000		1,434	1941	3	1	$17,000	$11.85
25152150270000		1,497	1941	4	1	$18,000	$12.02
25152230200000		1,496	1950	3	1	$18,000	$12.03
25151140020000		1,366	1953	3	1	$16,500	$12.08
25103140150000		1,430	1928	4	2	$17,500	$12.24
25103200400000		1,380	1940	3	1	$17,000	$12.32
25152100160000		1,377	1949	3	1	$17,000	$12.35
25151040140000		1,440	1939	4	1	$17,901	$12.43
25151150300000	**10428 S FOREST AVE**	**1,424**	**1941**	**4**	**2**	**$18,000**	**$12.64**
25103180300000		1,419	1946	3	1	$18,000	$12.68
25103060230000		1,465	1928	3	1	$19,000	$12.97
25103270250000		1,382	1935	4	2	$18,000	$13.02
25154080320000		1,390	1951	4	2	$18,200	$13.09
25151060230000		1,450	1939	4	1	$19,000	$13.10
25103110270000		1,422	1939	3	2	$19,000	$13.36
25104010090000		1,398	1950	3	1	$18,700	$13.38
25104140100000		1,475	1947	4	3	$20,200	$13.69
25151040130000		1,456	1938	4	2	$20,000	$13.74
25151170080000		1,386	1940	3	1	$24,700	$17.82

Median of all 157 comparables: $9.49 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70220, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 157 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.

25151260090000	25104080090000	25104080100000	25103250270000	25151270120000
25104150190000	25152150310000	25153140040000	25104160110000	25103180180000
25103180210000	25104160250000	25104180100000	25103270030000	25103110150000
25104180040000	25104170100000	25152080370000	25152090120000	25103260260000
25152240050000	25104070330000	25104120170000	25103120020000	25103210070000
25104070210000	25152040290000	25152230250000	25151260080000	25103260020000
25152170060000	25154090050000	25152040220000	25151150210000	25104110200000
25104050030000	25151160130000	25151280280000	25152110130000	25104010210000
25151290400000	25152110290000	25103180230000	25104060100000	25103070040000
25104170160000	25103260110000	25151230350000	25151240270000	25152110280000
25152030170000	25104090170000	25152040050000	25152040160000	25151260180000
25151260270000	25152040210000	25151230370000	25152150230000	25152100290000
25151240220000	25222030100000	25104010270000	25104010250000	25103110100000
25103060270000	25151240210000	25104100350000	25151160360000	25152100170000
25103120010000	25152010380000	25104110070000	25103270410000	25152100100000
25152100210000	25151230470000	25152040370000	25154080330000	25152170070000
25151290280000	25154000320000	25151250300000	25151260060000	25104160090000
25152250150000	25152150280000	25151260160000	25104080050000	25152110060000
25104040380000	25103200070000	25104060090000	25104040230000	25151160260000
25104080160000	25152080350000	25152150030000	25152230190000	25151250290000
25152160160000	25104040050000	25104130270000	25151270010000	25151050340000
25151150230000	25104080060000	25151170350000	25151280420000	25104020210000
25152170050000	25152250100000	25104090160000	25152150270000	25152230200000
25151140020000	25103260100000	25103140150000	25103200400000	25152100160000
25104080370000	25151160300000	25151040140000	25103180300000	25151170070000
25104130240000	25104080140000	25104100180000	25103260270000	25103130320000
25151230380000	25103060230000	25103270250000	25154080320000	25151060230000
25103110250000	25103120030000	25103110270000	25104010090000	25103120230000
25151160030000	25104030320000	25103070030000	25151140190000	25104140100000
25151040130000	25104090140000	25152010260000	25103120120000	25103130120000
25151150140000	25103200060000	25152070270000	25152080460000	25151170080000
25152040140000	25154090510000			

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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