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	26182160130000
Property address	10931 S BUFFALO AVE
Township	Hyde Park (70)
Assessor neighborhood	70240
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$19,000	**$14,290**	**$4,710**

24.8% of the current assessed value.
Estimated tax effect about $999 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 715 other properties in assessor neighborhood 70240 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 $13.74 per square foot. This home is assessed at $18.27 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,040 square feet gives $14,290. 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	1,040 square feet
Land area	3,125 square feet
Year built	1966
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$19,000
Assessed value per square foot	$18.27

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	2,100
2	Building area within 15% of this home	1,213
3	Built within 15 years of this home	730
4	Same building type	718
5	Same construction quality grade	715

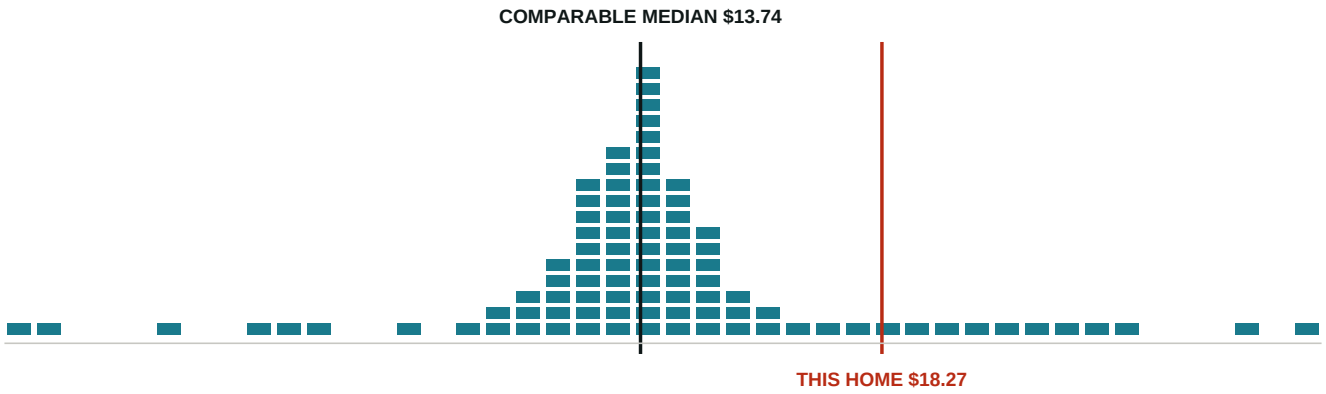
The comparable figure used is the median of all 715 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 715 properties 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	715
Lowest assessed	$1.81 per square foot
25th percentile	$12.98 per square foot
Median	$13.74 per square foot
75th percentile	$14.51 per square foot
Highest assessed	$26.52 per square foot
This home	$18.27 per square foot
Position	assessed above 694 of the 715 comparable properties, the 97th percentile



$1.81 per sq ft — 715 comparable properties by assessed value per square foot, one mark is 10 properties — $26.52 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 715 comparables	$13.74
Building area of this home	1,040 sq ft
Median multiplied by building area	**$14,290**
Current total assessed value	$19,000
Difference, the reduction requested	**$4,710**

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 $4,710 in assessed value is worth roughly $999 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

715 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 715 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
26182160520000	10955 S BUFFALO AVE	1,040	1962	3	1	$5,331	$5.13
26182160240000	10957 S BUFFALO AVE	1,040	1962	3	1	$7,762	$7.46
26074070870000	10533 S GREEN BAY AVE	1,040	1965	3	1	$11,400	$10.96
26182160190000	10945 S BUFFALO AVE	1,040	1962	2	1	$12,173	$11.70
26083110250000	10304 S AVENUE M HSE	1,040	1966	2	1	$12,276	$11.80
26074040350000	10454 S GREEN BAY AVE	1,040	1967	3	1	$12,301	$11.83
26083110170000	10341 S AVENUE N	1,040	1964	3	1	$12,400	$11.92
26074030700000	10322 S AVENUE O	1,040	1966	3	1	$12,400	$11.92
26074070360000	10542 S AVENUE O	1,040	1969	3	1	$12,400	$11.92
26083100230000	10359 S AVENUE O	1,040	1958	3	1	$12,400	$11.92
26074020440000	10324 S GREEN BAY AVE	1,040	1966	2	1	$12,500	$12.02
26074040370000	10416 S GREEN BAY AVE HS	1,040	1966	3	1	$12,500	$12.02
26074020450000		1,040	1966	4	1	$12,500	$12.02
26074020410000		1,040	1966	2	1	$12,500	$12.02
26074040400000		1,040	1965	3	1	$12,500	$12.02
26074040410000		1,040	1965	3	1	$12,500	$12.02
26074020340000		1,040	1967	3	1	$12,736	$12.25
26171180700000		1,040	1951	3	1	$13,100	$12.60
26184160350000		1,040	1967	2	1	$13,264	$12.75
26182150400000		1,040	1962	2	1	$13,400	$12.88
26184200390000		1,040	1965	3	1	$13,400	$12.88
26182160310000		1,040	1961	3	1	$13,400	$12.88
26074070880000		1,040	1967	3	1	$13,400	$12.88
26182150460000		1,040	1962	3	1	$13,400	$12.88
26083190140000		1,040	1960	3	1	$13,400	$12.88
26074050980000		1,040	1964	2	1	$13,400	$12.88
26074030710000		1,040	1965	3	1	$13,400	$12.88
26074051020000		1,040	1964	3	1	$13,400	$12.88
26074030720000		1,040	1965	3	1	$13,400	$12.88
26083240120000		1,040	1962	2	1	$13,400	$12.88
26182170110000		1,040	1961	3	1	$13,400	$12.88
26182170320000		1,040	1962	3	1	$13,400	$12.88
26182150470000		1,040	1962	2	1	$13,400	$12.88
26083230390000		1,040	1967	2	1	$13,400	$12.88
26182150450000		1,040	1962	3	1	$13,400	$12.88
26182160390000		1,040	1966	3	1	$13,400	$12.88
26182150430000		1,040	1962	3	1	$13,400	$12.88
26074070910000		1,040	1967	3	1	$13,400	$12.88
26182160300000		1,040	1960	3	1	$13,400	$12.88
26182160140000		1,040	1962	3	1	$13,400	$12.88

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
26182160200000		1,040	1962	3	1	$13,400	$12.88
26074050910000		1,040	1964	2	1	$13,400	$12.88
26083110050000		1,040	1969	3	1	$13,400	$12.88
26182110360000		1,040	1960	3	1	$13,400	$12.88
26182160180000		1,040	1962	3	1	$13,400	$12.88
26182160210000		1,040	1962	3	1	$13,400	$12.88
26184200370000		1,040	1965	3	1	$13,400	$12.88
26083110240000		1,040	1964	3	1	$13,400	$12.88
26182170400000		1,040	1961	3	1	$13,400	$12.88
26074070900000		1,040	1967	3	1	$13,400	$12.88
26074030750000		1,040	1969	3	1	$13,400	$12.88
26182150440000		1,040	1962	3	1	$13,400	$12.88
26171240250000		1,040	1962	3	1	$13,500	$12.98
26074020430000		1,040	1967	3	1	$13,500	$12.98
26171240260000		1,040	1962	3	1	$13,500	$12.98
26074030640000		1,040	1965	3	1	$14,101	$13.56
26182160510000		1,040	1962	3	1	$14,101	$13.56
26074020240000		1,040	1966	3	1	$14,301	$13.75
26182150410000		1,040	1962	3	1	$14,400	$13.85
26182160360000		1,040	1967	2	1	$14,400	$13.85
26182160130000	**10931 S BUFFALO AVE**	**1,040**	**1966**	**3**	**1**	**$19,000**	**$18.27**

Median of all 715 comparables: $13.74 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70240, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 715 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.

26173240640000	26173200760000	26083260260000	26171280380000	26083010450000
26182160520000	26173240510000	26173200770000	26083010480000	26182160240000
26083260250000	26173240520000	26173200030000	26074060380000	26074060290000
26074060400000	26084040610000	26083010430000	26074060300000	26083260480000
26182140720000	26074070870000	26074050770000	26084040560000	26084040570000
26074050820000	26074050760000	26173020030000	26074060280000	26083260490000
26083190490000	26182040420000	26083170460000	26083010310000	26173110400000
26074050880000	26083010420000	26074060350000	26074060360000	26182160190000
26083260470000	26083260500000	26084040600000	26084040590000	26074050800000
26074050780000	26083110250000	26083120150000	26074040350000	26074020210000
26074050890000	26074050810000	26083110170000	26074030700000	26074070360000
26083100230000	26083190040000	26074060390000	26074020440000	26074040370000
26074020450000	26074020410000	26074040400000	26074040410000	26074060330000
26074060340000	26173210110000	26074070730000	26074030660000	26171130030000
26083190120000	26182080520000	26083330100000	26074070740000	26074020340000
26074050850000	26074050830000	26171170900000	26074040210000	26074020320000
26074040190000	26083060150000	26171260810000	26182080500000	26182130670000
26182130620000	26083260300000	26083260280000	26184200380000	26083100180000
26172080730000	26083260350000	26171170920000	26083010320000	26084040580000
26084050470000	26182080540000	26083010410000	26173110170000	26173240350000
26182140690000	26074060320000	26074051000000	26172080740000	26074060370000
26074060310000	26182080480000	26182050380000	26171180700000	26182130500000
26182080150000	26083010460000	26182130050000	26074030500000	26172020130000
26173240550000	26083200440000	26182140660000	26184160350000	26074050860000
26172040430000	26171280370000	26182140750000	26173110340000	26173110160000
26182140640000	26182140610000	26182140630000	26182140580000	26182130810000
26173150640000	26173070770000	26172030350000	26171170230000	26172080690000
26083270360000	26083100510000	26182150400000	26184200390000	26182160310000
26074070880000	26182150460000	26083190140000	26074050980000	26074030710000
26074051020000	26074030720000	26083240120000	26182170110000	26182170320000
26182150470000	26083230390000	26182150450000	26182160390000	26182150430000
26074070910000	26182160300000	26182160140000	26182160200000	26074050910000
26083110050000	26182110360000	26182160180000	26182160210000	26184200370000
26083110240000	26182170400000	26074070900000	26074030750000	26182150440000
26172080620000	26184130670000	26172070210000	26171260840000	26182130570000
26182080550000	26172070130000	26184170360000	26184170370000	26171240250000
26074020430000	26171240260000	26172080660000	26172070040000	26172020120000
26172070110000	26172070060000	26172070030000	26182170690000	26182170680000
26173230130000	26182170520000	26184170320000	26184170340000	26173120160000
26172020160000	26074050840000	26182160400000	26083210110000	26083210120000
26173030440000	26084040450000	26171190430000	26083330400000	26074060410000
26173030370000	26182080510000	26074040180000	26182130830000	26172090600000
26182080530000	26171260820000	26173200730000	26083120160000	26173240070000
26173030060000	26182130660000	26182130650000	26182130700000	26182130690000
26182130640000	26182130680000	26172080630000	26173110100000	26172020460000

26173230470000	26084040540000	26182170560000	26172080530000	26172090610000
26172020480000	26172090440000	26172080720000	26171190400000	26173250960000
26173110380000	26084040460000	26084040490000	26084040470000	26084040480000
26084040510000	26084040500000	26172040320000	26172020260000	26173160830000
26184130580000	26084060280000	26084030400000	26173240590000	26173230540000
26173020440000	26172170520000	26172080560000	26172020500000	26172080640000
26172080550000	26172020470000	26171160270000	26184210500000	26172090550000
26182170570000	26182170500000	26173100560000	26184210560000	26173010220000
26182080470000	26182080490000	26171130040000	26182130490000	26182130480000
26173010300000	26173010310000	26182140680000	26182140670000	26182140700000
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26172160060000	26182130250000	26182130790000	26171020110000	26182130770000
26182130060000	26173230530000	26182130820000	26182130780000	26182130260000
26182110280000	26173240470000	26173240500000	26173240560000	26173240480000
26173110240000	26074050560000	26074030300000	26074030650000	26074030380000
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26173230110000	26074070760000	26074051040000	26074051050000	26074050700000
26074050730000	26182070480000	26172080670000	26173240630000	26173020320000
26182150580000	26182150560000	26184210470000	26182150540000	26182150490000
26182150500000	26182150510000	26182150530000	26172090580000	26173010040000
26173020240000	26173010050000	26182170650000	26182140710000	26182140730000
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26172050280000	26182030470000	26172080600000	26172080610000	26173000660000
26173180640000	26173160820000	26173160840000	26173000670000	26182170550000
26182170540000	26173130460000	26172160230000	26172160280000	26173030110000
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26172170420000	26173020050000	26173020060000	26173010290000	26173020020000
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26173100180000	26074030430000	26173230120000	26173230290000	26173040670000
26182170610000	26182170660000	26173230090000	26173130610000	26173130620000
26184210630000	26184210650000	26173030030000	26184210460000	26182150570000
26182150550000	26083270370000	26184130660000	26173120520000	26173030480000
26173130550000	26184210700000	26173130590000	26182130610000	26173150630000
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26171280690000	26184130080000	26184160340000	26184160380000	26184210590000
26184160290000	26184160230000	26184160280000	26184130190000	26184160360000
26182040170000	26173000230000	26173120130000	26173000220000	26182130600000
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26173220690000	26173130430000	26173190040000	26184070690000	26173120400000
26173040680000	26173010120000	26173000350000	26172170450000	26184130220000
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26173050370000	26173050480000	26173220200000	26173130570000	26171300040000
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26173040440000	26173130450000	26173130410000	26173110190000	26173110040000
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26173180610000	26173120330000	26173120500000	26173110110000	26173120360000
26173200720000	26173110250000	26074030740000	26184210690000	26184060520000
26173130520000	26173190480000	26173210660000	26173230410000	26173190310000
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26184160370000	26184170100000	26184210730000	26172170390000	26184210580000
26184160320000	26173190090000	26173040690000	26171220520000	26184060410000
26184200540000	26173120430000	26173120150000	26173120460000	26173120450000
26173110200000	26173120380000	26173120470000	26173180590000	26173120390000
26173190590000	26171250120000	26173070780000	26173070760000	26172030410000
26173000650000	26172040440000	26172020490000	26171200320000	26182160530000
26173010090000	26172070070000	26074050580000	26173230260000	26182150520000
26083110300000	26173240530000	26172060090000	26173190080000	26084040550000
26083160360000	26172040460000	26172020140000	26173230250000	26173120340000
26184060470000	26171170910000	26173110350000	26083010330000	26173120510000
26173190420000	26173050460000	26171260770000	26173070730000	26173030520000
26083100310000	26182160150000	26173030170000	26173120350000	26173180620000

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.