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	26303120250000
Property address	12720 S ESCANABA AVE
Township	Hyde Park (70)
Assessor neighborhood	70280
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$15,700	**$10,700**	**$5,000**
31.9% of the current assessed value.		
Estimated tax effect about $1,060 a year at a 7% composite rate.		

SECTION 1

The argument in one paragraph

The Assessor values 83 other properties in assessor neighborhood 70280 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 $13.16 per square foot. This home is assessed at $19.31 per square foot, which is 47% above that median. Applying the median the Assessor already uses for those neighbors to this home's 813 square feet gives $10,700. 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	813 square feet
Land area	5,000 square feet
Year built	1962
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	1

Total assessed value	$15,700
Assessed value per square foot	$19.31

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	590
2	Building area within 15% of this home	321
3	Built within 15 years of this home	86
4	Same building type	84
5	Same construction quality grade	83

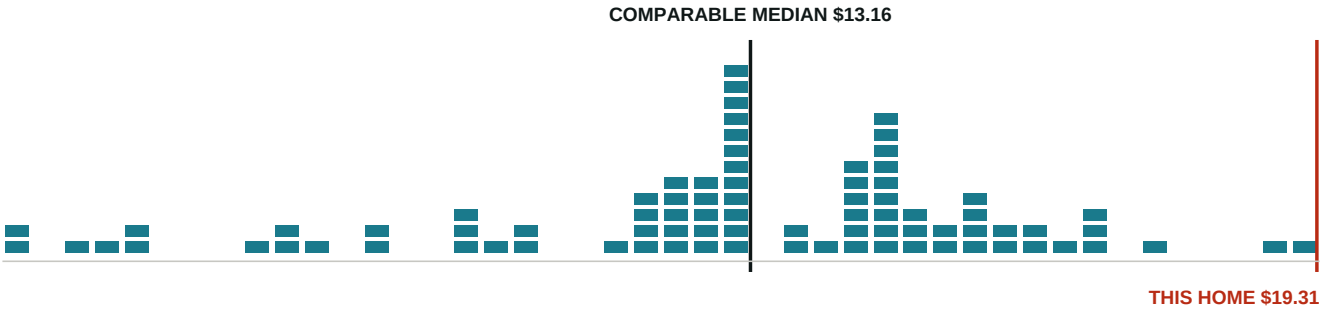
The comparable figure used is the median of all 83 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 83 properties 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	83
Lowest assessed	$5.08 per square foot
25th percentile	$12.00 per square foot
Median	$13.16 per square foot
75th percentile	$14.75 per square foot
Highest assessed	$19.10 per square foot
This home	$19.31 per square foot
Position	assessed above 83 of the 83 comparable properties, the 100th percentile



$5.08 per sq ft — 83 comparable properties by assessed value per square foot, one mark is one property — $19.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 83 comparables	$13.16
Building area of this home	813 sq ft
Median multiplied by building area	**$10,700**
Current total assessed value	$15,700
Difference, the reduction requested	**$5,000**

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 $5,000 in assessed value is worth roughly $1,060 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

83 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 83 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
26312010380000	13040 S BALTIMORE AVE	884	1947	4	1	$4,488	$5.08
26312010370000	13042 S BALTIMORE AVE	884	1947	4	1	$4,488	$5.08
26312200240000	13257 S BUFFALO AVE	780	1951	2	1	$4,466	$5.73
26311130160000	13200 S EXCHANGE AVE	768	1951	3	1	$4,800	$6.25
26312200230000	13255 S BUFFALO AVE	780	1951	2	1	$6,117	$7.84
26311130150000	13200 S EXCHANGE AVE	768	1951	3	1	$6,263	$8.15
26312200110000	13225 S BUFFALO AVE	800	1970	2	1	$6,600	$8.25
26311040350000	2845 E 130TH ST	813	1962	3	1	$7,446	$9.16
26314070460000	13431 S GREEN BAY AVE	771	1953	2	1	$7,100	$9.21
26314030360000	13436 S BURLEY AVE	862	1952	2	1	$8,600	$9.98
26314070480000	13437 S GREEN BAY AVE	875	1953	2	1	$8,800	$10.06
26314070470000	13433 S GREEN BAY AVE	875	1953	3	1	$8,800	$10.06
26321030320000	13132 S AVENUE N	885	1953	2	1	$9,300	$10.51
26314110480000	13538 S BUFFALO AVE	836	1974	2	1	$8,900	$10.65
26323060120000	13535 S AVENUE M	860	1948	2	1	$9,300	$10.81
26321080490000	13226 S AVENUE M	814	1953	2	1	$9,676	$11.89
26311020260000	13032 S MANISTEE AVE	768	1954	2	1	$9,200	$11.98
26321070480000	13249 S AVENUE O	893	1954	4	1	$10,800	$12.09
26303210080000	12829 S ESCANABA AVE	864	1949	3	1	$10,700	$12.38
26311030200000	13053 S MANISTEE AVE	859	1950	2	1	$10,700	$12.46
26303090610000	2704 E 128TH ST	813	1964	4	1	$10,349	$12.73
26311040230000	13020 S ESCANABA AVE	899	1951	2	1	$11,700	$13.01
26303170030000	12809 S SAGINAW AVE	816	1961	2	1	$10,700	$13.11
26311020150000	13033 S MARQUETTE AVE	891	1956	2	1	$11,700	$13.13
26303170230000	12830 S MARQUETTE AVE	813	1965	2	1	$10,700	$13.16
26303170130000	12849 S SAGINAW AVE	813	1961	3	1	$10,700	$13.16
26303110350000	12741 S MANISTEE AVE	813	1961	3	1	$10,700	$13.16
26303170020000	12805 S SAGINAW AVE HSE	813	1962	4	1	$10,700	$13.16
26303270120000	12900 S MUSKEGON AVE	813	1961	3	1	$10,700	$13.16
26321080460000	13214 S AVENUE M	813	1954	2	1	$10,700	$13.16
26303170140000	12853 S SAGINAW AVE	813	1961	3	1	$10,700	$13.16
26303020630000	12628 S MANISTEE AVE	808	1962	4	1	$11,200	$13.86
26311030160000	13037 S MANISTEE AVE	746	1950	2	1	$10,700	$14.34
26303130080000	12749 S ESCANABA AVE	813	1962	4	1	$11,700	$14.39
26303170300000	12856 S MARQUETTE AVE	813	1961	3	1	$11,700	$14.39
26303250210000	12936 S MARQUETTE AVE	813	1961	4	1	$11,700	$14.39
26303170210000	12820 S MARQUETTE AVE	810	1963	2	1	$11,700	$14.44
26303100500000	2750 E 128TH ST	813	1962	4	1	$11,812	$14.53
26303090480000	2718 E 128TH ST	812	1961	2	1	$11,800	$14.53
26303090470000	2714 E 128TH ST	812	1961	3	1	$11,800	$14.53

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
26311010270000	13024 S MARQUETTE AVE	805	1953	4	1	$11,700	$14.53
26311050300000	13048 S EXCHANGE AVE	868	1950	3	1	$12,700	$14.63
26303010580000		802	1964	4	1	$11,800	$14.71
26311130180000		872	1951	4	1	$13,000	$14.91
26303110330000		768	1961	4	1	$11,700	$15.23
26314120520000		864	1956	2	1	$13,200	$15.28
26321070360000		888	1956	2	2	$13,800	$15.54
26303180150000		813	1963	3	1	$12,700	$15.62
26303110420000		813	1961	2	1	$12,700	$15.62
26303160270000		813	1962	3	1	$12,800	$15.74
26321070380000		801	1952	2	1	$12,700	$15.86
26303270340000		813	1961	2	1	$13,000	$15.99
26303020650000		813	1963	4	1	$13,200	$16.24
26303120230000		813	1963	3	1	$13,300	$16.36
26303100240000		813	1962	2	1	$13,400	$16.48
26303280120000		813	1961	3	1	$13,700	$16.85
26303180110000		813	1961	3	1	$13,700	$16.85
26303120370000		813	1962	3	1	$13,800	$16.97
26312060540000		800	1950	2	1	$15,000	$18.75
26314070540000		864	1955	2	1	$16,500	$19.10
26303120250000	**12720 S ESCANABA AVE**	**813**	**1962**	**2**	**1**	**$15,700**	**$19.31**

Median of all 83 comparables: $13.16 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70280, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 83 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.

26312010380000	26312010370000	26312200240000	26311130160000	26312200340000
26312200350000	26312200230000	26311130150000	26312200110000	26312060430000
26311040350000	26314070460000	26314030360000	26314070480000	26314070470000
26321030320000	26314110480000	26323060120000	26321070450000	26321080490000
26311020260000	26312060420000	26321070480000	26311030110000	26321130290000
26311050220000	26303210080000	26311030200000	26311150200000	26303090610000
26311040180000	26303110360000	26311100280000	26321080520000	26321080530000
26311040230000	26303170030000	26311020150000	26303170230000	26303170130000
26303110350000	26303170020000	26303270120000	26321080460000	26303170140000
26303310460000	26311090040000	26303020630000	26304130380000	26311030160000
26303130080000	26303170300000	26303250210000	26303170210000	26303100500000
26303090480000	26303090470000	26311010270000	26311050300000	26303310450000
26303310470000	26303010580000	26303290310000	26311130180000	26321100560000
26303290170000	26303110330000	26314120520000	26321070360000	26303180150000
26303110420000	26303160270000	26321070380000	26303270340000	26303020650000
26303120230000	26303100240000	26303280120000	26303180110000	26303120370000
26303280060000	26312060540000	26314070540000		

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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