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	26314120540000
Property address	13515 S BUFFALO AVE
Township	Hyde Park (70)
Assessor neighborhood	70280
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$14,000

30.0% of the current assessed value.

COMPARABLES IMPLY

$9,795

REDUCTION REQUESTED

$4,205

Estimated tax effect about $892 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 85 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 $9.72 per square foot. This home is assessed at $13.89 per square foot, which is 43% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,008 square feet gives $9,795. 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	1,008 square feet
Land area	6,250 square feet
Year built	1913
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Stucco
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$14,000
Assessed value per square foot	$13.89

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	1,370
2	Building area within 15% of this home	770
3	Built within 15 years of this home	97
4	Same building type	85
5	Same construction quality grade	85

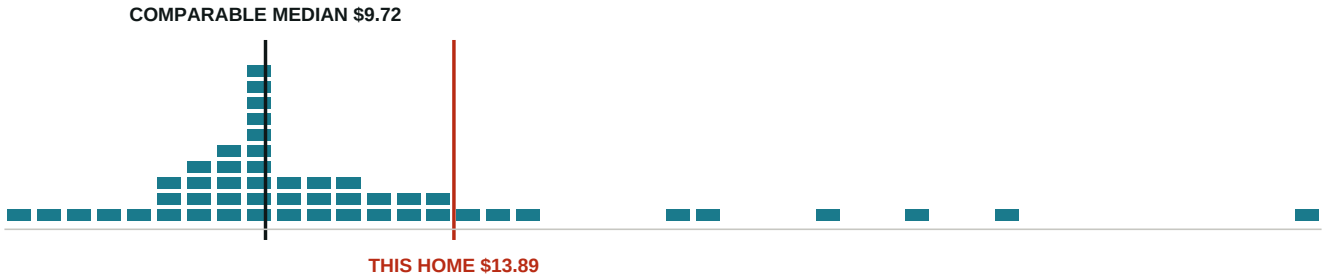
The comparable figure used is the median of all 85 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 85 properties 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	85
Lowest assessed	$3.94 per square foot
25th percentile	$8.92 per square foot
Median	$9.72 per square foot
75th percentile	$11.71 per square foot
Highest assessed	$33.10 per square foot
This home	$13.89 per square foot
Position	assessed above 76 of the 85 comparable properties, the 89th percentile



$3.94 per sq ft — 85 comparable properties by assessed value per square foot, one mark is 2 properties — $33.10 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 85 comparables	$9.72
Building area of this home	1,008 sq ft
Median multiplied by building area	**$9,795**
Current total assessed value	$14,000
Difference, the reduction requested	**$4,205**

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 $4,205 in assessed value is worth roughly $892 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

85 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 85 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
26314120400000	3310 E 136TH ST	1,024	1898	3	1	$4,031	$3.94
26314120410000	3310 E 136TH ST	1,024	1898	3	1	$4,181	$4.08
26321100400000	13348 S AVENUE N	1,054	1900	2	1	$5,200	$4.93
26321010050000	13039 S AVENUE N	1,012	1922	3	1	$5,628	$5.56
26321010060000	13039 S AVENUE N	1,012	1922	3	1	$5,628	$5.56
26312100150000	13151 S BRANDON AVE	1,008	1908	2	1	$6,400	$6.35
26323030030000	13407 S AVENUE L	1,039	1898	2	1	$7,400	$7.12
26303300370000	12948 S COMMERCIAL AVE	1,012	1898	2	1	$7,400	$7.31
26314120180000	13535 S BUFFALO AVE	1,030	1898	5	2	$7,800	$7.57
26314190050000	3331 E 136TH ST	1,080	1913	3	1	$8,300	$7.69
26311160140000	13334 S COMMERCIAL AVE	1,008	1910	2	1	$7,800	$7.74
26312270070000	13317 S BURLEY AVE	1,080	1903	3	1	$8,600	$7.96
26312300230000	13336 S AVENUE O	1,080	1922	2	1	$8,700	$8.06
26321100120000	13339 S AVENUE O	1,024	1916	3	1	$8,300	$8.11
26312300160000	13316 S AVENUE O	1,008	1908	5	2	$8,300	$8.23
26312070180000	13149 S CARONDOLET AVE	1,040	1921	3	1	$8,600	$8.27
26314110170000	13545 S BURLEY AVE	1,000	1899	2	1	$8,300	$8.30
26312260430000	13360 S BURLEY AVE	1,022	1920	2	1	$8,600	$8.41
26312260340000	13336 S BURLEY AVE	1,012	1908	3	1	$8,600	$8.50
26323020230000	13406 S AVENUE L	1,056	1918	3	1	$9,300	$8.81
26312180100000	13229 S BRANDON AVE	1,020	1909	3	1	$9,100	$8.92
26321110290000	13310 S AVENUE M	1,049	1918	3	1	$9,379	$8.94
26323060140000	13500 S AVENUE L	1,008	1918	2	1	$9,300	$9.23
26312200420000	13246 S MACKINAW AVE	1,040	1924	2	1	$9,600	$9.23
26312000330000	13026 S HOUSTON AVE	1,081	1916	3	1	$10,300	$9.53
26323030350000	13406 S AVENUE K	1,008	1927	3	1	$9,608	$9.53
26312300220000	13330 S AVENUE O	1,080	1922	2	1	$10,400	$9.63
26312100350000	13144 S BURLEY AVE 1	1,080	1913	3	2	$10,400	$9.63
26311150180000	13204 S CARONDOLET AVE	1,038	1918	2	1	$10,000	$9.63
26312230310000	13330 S HOUSTON AVE	1,060	1913	3	1	$10,300	$9.72
26314020310000	13416 S BRANDON AVE	1,050	1918	3	1	$10,300	$9.81
26312150460000	13254 S HOUSTON AVE	1,050	1913	3	1	$10,300	$9.81
26321120230000	13338 S AVENUE L	1,046	1908	2	1	$10,274	$9.82
26312070130000	13135 S CARONDOLET AVE	1,056	1924	4	2	$10,400	$9.85
26312070250000	13104 S HOUSTON AVE	1,029	1908	2	1	$10,300	$10.01
26321110200000	13349 S AVENUE N	1,023	1908	3	1	$10,300	$10.07
26312270180000	13343 S BURLEY AVE	1,078	1906	2	1	$10,900	$10.11
26323020250000	13412 S AVENUE L	1,008	1908	2	1	$10,800	$10.71
26311150040000	13213 S COMMERCIAL AVE	1,008	1923	3	1	$11,000	$10.91
26311170200000	13320 S CARONDOLET AVE	1,034	1898	3	1	$11,300	$10.93

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
26314050060000	13421 S BUFFALO AVE	1,000	1923	2	1	$11,000	$11.00
26323030280000		1,008	1908	4	1	$11,200	$11.11
26312260380000		1,000	1928	3	1	$11,400	$11.40
26321120060000		1,048	1904	3	1	$12,000	$11.45
26321070310000		1,008	1925	2	1	$11,800	$11.71
26321070270000		1,008	1925	2	1	$11,800	$11.71
26323000140000		1,080	1914	3	1	$12,800	$11.85
26312110300000		1,020	1924	2	1	$12,220	$11.98
26311130100000		1,056	1923	3	1	$13,000	$12.31
26303300310000		1,012	1898	2	1	$12,800	$12.65
26321070290000		1,008	1925	2	1	$12,800	$12.70
26323000030000		1,053	1914	3	1	$14,000	$13.30
26314120540000	**13515 S BUFFALO AVE**	**1,008**	**1913**	**3**	**1**	**$14,000**	**$13.89**
26312090470000		1,000	1914	3	1	$14,300	$14.30
26312180230000		1,058	1913	3	1	$16,000	$15.12
26303300350000		1,012	1898	3	1	$15,800	$15.61
26314070350000		1,012	1923	3	2	$19,000	$18.77
26323060050000		1,015	1921	3	1	$19,800	$19.51
26314050220000		1,018	1913	2	1	$24,639	$24.20
26312270150000		1,050	1926	3	1	$27,631	$26.32
26312070160000		1,044	1903	2	1	$34,556	$33.10

Median of all 85 comparables: $9.72 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 85 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.

26314120400000	26314120410000	26321100400000	26321010050000	26321010060000
26312100150000	26323030030000	26303300370000	26314120180000	26314010390000
26314190050000	26311160140000	26312270070000	26312300230000	26321100120000
26312300160000	26312070180000	26314110170000	26312260430000	26312260340000
26323020230000	26311150240000	26312180100000	26321110290000	26314030190000
26312070240000	26323060140000	26314020140000	26312200420000	26312150440000
26323070210000	26312180030000	26321110080000	26312000330000	26323030350000
26311140090000	26311150150000	26311150170000	26312300220000	26312100350000
26311150180000	26312260370000	26312230310000	26312000490000	26314020310000
26312150460000	26321120230000	26312070130000	26323070090000	26312070330000
26312070250000	26321110200000	26312100070000	26312270180000	26311150130000
26323070220000	26323020250000	26311150040000	26311170200000	26314050060000
26323030280000	26312260380000	26321120060000	26321070310000	26321070270000
26323000140000	26312110300000	26321110180000	26311040310000	26311130100000
26323040010000	26303300310000	26321070290000	26323000030000	26311170290000
26323040040000	26312090470000	26312180230000	26303300350000	26314070350000
26323060050000	26321100100000	26314050220000	26312270150000	26312070160000

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.