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	13054080010000
Property address	5857 N AUSTIN AVE
Township	Jefferson (71)
Assessor neighborhood	71010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$36,000

10.3% of the current assessed value.

COMPARABLES IMPLY

$32,285

REDUCTION REQUESTED

$3,715

Estimated tax effect about $788 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 224 other properties in assessor neighborhood 71010 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 $31.22 per square foot. This home is assessed at $34.82 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,034 square feet gives $32,285. 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	1,034 square feet
Land area	3,458 square feet
Year built	1925
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$36,000
Assessed value per square foot	$34.82

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	1,425
2	Building area within 15% of this home	463
3	Built within 15 years of this home	252
4	Same building type	225
5	Same construction quality grade	224

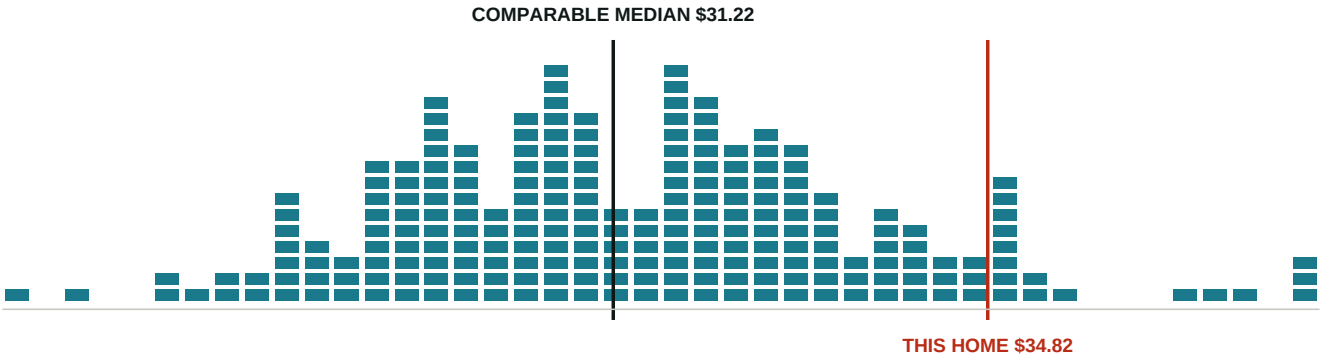
The comparable figure used is the median of all 224 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 224 properties 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	224
Lowest assessed	$25.36 per square foot
25th percentile	$29.73 per square foot
Median	$31.22 per square foot
75th percentile	$32.77 per square foot
Highest assessed	$38.00 per square foot
This home	$34.82 per square foot
Position	assessed above 207 of the 224 comparable properties, the 92nd percentile



$25.36 per sq ft — 224 comparable properties by assessed value per square foot, one mark is one property — $38.00 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 224 comparables	$31.22
Building area of this home	1,034 sq ft
Median multiplied by building area	**$32,285**
Current total assessed value	$36,000
Difference, the reduction requested	**$3,715**

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 $3,715 in assessed value is worth roughly $788 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

224 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 224 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
13092150390000	5306 N LARAMIE AVE	1,032	1921	2	1	$27,000	$26.16
13091090130000	5327 N LUNA AVE	1,053	1930	3	1	$29,761	$28.26
13082230480000	5344 N MAGNET AVE	1,056	1918	3	1	$30,000	$28.41
13091080380000	5330 N LUNA AVE	1,030	1930	3	1	$29,728	$28.86
13091330380000	5228 N LIANO AVE	1,032	1920	2	1	$29,913	$28.99
13091320110000	5247 N LIANO AVE	1,033	1930	2	1	$29,945	$28.99
13082080220000	5454 N MARMORA AVE	1,033	1928	2	1	$30,000	$29.04
13043050080000	5850 N INDIAN RD	1,032	1938	2	1	$30,335	$29.39
13091250130000	5449 N LYNCH AVE	1,012	1927	2	1	$29,923	$29.57
13092190170000	5244 N LARAMIE AVE	1,012	1918	2	1	$30,000	$29.64
13091320120000	5243 N LIANO AVE	1,031	1926	2	1	$30,737	$29.81
13054150050000		1,055	1927	3	1	$31,889	$30.23
13054030020000		1,043	1925	3	1	$31,560	$30.26
13082100110000		1,056	1922	4	1	$32,000	$30.30
13082150110000		1,030	1929	2	1	$31,298	$30.39
13091340170000		1,056	1926	2	1	$32,132	$30.43
13091160110000		1,050	1925	4	2	$32,117	$30.59
13054110230000		1,014	1931	2	1	$31,050	$30.62
13091320420000		1,045	1928	4	1	$32,045	$30.67
13091320100000		1,044	1923	2	1	$32,020	$30.67
13091320410000		1,015	1928	2	1	$31,347	$30.88
13091340350000		1,032	1925	2	1	$32,000	$31.01
13082150130000		1,030	1930	3	1	$32,001	$31.07
13091330280000		1,045	1926	2	1	$33,000	$31.58
13091320460000		1,045	1928	2	1	$33,000	$31.58
13052140160000		1,042	1930	2	1	$32,935	$31.61
13091310150000		1,038	1927	2	1	$33,000	$31.79
13091320070000		1,032	1925	2	1	$33,000	$31.98
13091310370000		1,032	1925	2	1	$33,000	$31.98
13082150120000		1,030	1929	3	2	$33,001	$32.04
13091160380000		1,026	1923	2	1	$33,000	$32.16
13091160320000		1,026	1923	2	1	$33,000	$32.16
13091070460000		1,022	1926	2	1	$33,000	$32.29
13091040370000		1,022	1930	2	1	$33,001	$32.29
13091100040000		1,050	1929	2	1	$34,000	$32.38
13091260270000		1,050	1927	4	1	$34,000	$32.38
13091300320000		1,045	1925	2	1	$34,000	$32.54
13091060050000		1,014	1927	2	1	$33,001	$32.55
13091160160000		1,045	1926	5	2	$34,119	$32.65
13091310190000		1,038	1927	2	1	$34,000	$32.76

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13054260340000		1,033	1923	4	1	$34,000	$32.91
13091310350000		1,032	1925	2	1	$34,000	$32.95
13091260340000		1,031	1927	2	1	$34,000	$32.98
13082150140000		1,030	1929	3	1	$34,001	$33.01
13091350010000		1,028	1929	2	1	$34,000	$33.07
13091070450000		1,022	1926	2	1	$34,000	$33.27
13091310340000		1,032	1927	4	2	$34,336	$33.27
13091350090000		1,014	1924	2	1	$34,000	$33.53
13052130340000		1,050	1927	2	1	$35,625	$33.93
13091240040000		1,042	1927	2	1	$36,001	$34.55
13054100210000		1,040	1927	2	1	$36,000	$34.62
13054080010000	**5857 N AUSTIN AVE**	**1,034**	**1925**	**2**	**1**	**$36,000**	**$34.82**
13043080010000		1,030	1930	2	1	$36,000	$34.95
13054150080000		1,028	1928	2	1	$36,001	$35.02
13091160240000		1,026	1923	2	1	$36,000	$35.09
13054110120000		1,026	1925	2	1	$36,000	$35.09
13092200270000		1,025	1924	5	1	$36,000	$35.12
13091310130000		1,023	1926	4	1	$36,000	$35.19
13091070440000		1,022	1928	3	1	$36,000	$35.23
13054050250000		1,014	1923	2	1	$36,000	$35.50
13054030200000		1,035	1928	2	1	$38,001	$36.72

Median of all 224 comparables: $31.22 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 224 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.

13082230380000	13092150390000	13091020130000	13054010190000	13052140150000
13082000260000	13052080110000	13082130460000	13091300240000	13082080040000
13082250450000	13091090340000	13091260240000	13054060190000	13091040120000
13091260090000	13091090130000	13091290310000	13082230480000	13091070390000
13082150100000	13091070310000	13091080280000	13091330370000	13091080380000
13091060080000	13054220450000	13091260160000	13091330380000	13043030210000
13091320110000	13082080220000	13082230630000	13091260210000	13091330290000
13091300360000	13091060120000	13091150030000	13091070340000	13091090320000
13082070060000	13043050080000	13091340140000	13091240150000	13091090410000
13092200060000	13054200010000	13054220490000	13043030220000	13091250130000
13082150030000	13054220340000	13092190170000	13091080290000	13091330190000
13052140310000	13091320300000	13082070050000	13054190240000	13091320120000
13054320350000	13054100330000	13091350050000	13091340240000	13092190180000
13091320190000	13091100070000	13054110300000	13092160240000	13054150050000
13091010260000	13054030020000	13091340220000	13082100110000	13082150010000
13091330070000	13082060160000	13082150110000	13091320430000	13091340170000
13091160120000	13054130270000	13091330360000	13091160110000	13054110230000
13054200440000	13092160230000	13091320420000	13091320100000	13091250230000
13043030200000	13054110130000	13091320060000	13082250440000	13091060270000
13054220360000	13091350200000	13091160020000	13091070240000	13091320410000
13091290020000	13091340350000	13091320330000	13054320090000	13091260320000
13091250220000	13091250260000	13082150130000	13054140140000	13082030110000
13091070190000	13054320520000	13091250200000	13091060180000	13092190190000
13091230070000	13054150090000	13091330280000	13091320460000	13052140160000
13091330180000	13054230170000	13091250180000	13091260260000	13091320290000
13091020050000	13091300190000	13054190080000	13054190090000	13052120020000
13091310150000	13043050230000	13054220310000	13054060230000	13054140150000
13082080070000	13054300590000	13091320070000	13091310370000	13091250300000
13082150120000	13043050210000	13043070150000	13052150150000	13091300270000
13091160380000	13091160320000	13091310110000	13091260050000	13054050160000
13091260230000	13091070460000	13091040370000	13091100040000	13091260270000
13092210170000	13054100240000	13091060420000	13091300320000	13091060050000
13091310100000	13091340560000	13082070070000	13054080120000	13091160160000
13054240300000	13091310190000	13091320200000	13091340230000	13091340200000
13052140420000	13054190070000	13052130380000	13091320310000	13054260340000
13091310350000	13091260340000	13082150140000	13054110270000	13091350010000
13091070450000	13091310340000	13092160160000	13052130040000	13091260300000
13052140370000	13054100120000	13092200220000	13091350090000	13091310120000
13052150080000	13054320100000	13091300180000	13052130340000	13091160070000
13091260290000	13054100250000	13091340210000	13091070130000	13052120260000
13091070490000	13054070420000	13052140200000	13091240040000	13054070310000
13054100210000	13091160140000	13092210120000	13043080010000	13054130410000
13054150080000	13092200450000	13091160240000	13054110120000	13092200270000
13091310130000	13091070440000	13054050250000	13054030200000	13091260250000
13091330300000	13054200320000	13043050020000	13054220350000	

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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