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	13121050600000
Property address	2925 W GREGORY ST
Township	Jefferson (71)
Assessor neighborhood	71042
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$64,504	$56,726	$7,778

12.1% of the current assessed value.
Estimated tax effect about $1,650 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 86 other properties in assessor neighborhood 71042 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 $23.17 per square foot. This home is assessed at $26.35 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,448 square feet gives $56,726. 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	2,448 square feet
Land area	5,670 square feet
Year built	1951
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$64,504
Assessed value per square foot	$26.35

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	139
2	Building area within 15% of this home	97
3	Built within 15 years of this home	89
4	Same building type	89
5	Same construction quality grade	86

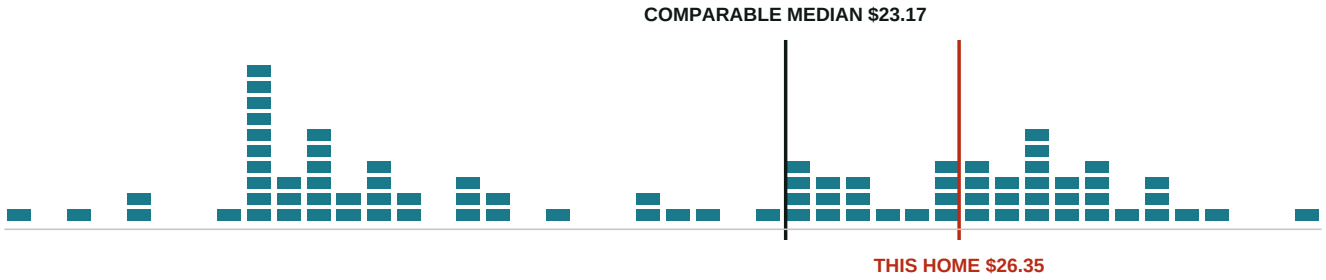
The comparable figure used is the median of all 86 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 86 properties 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	86
Lowest assessed	$8.86 per square foot
25th percentile	$14.50 per square foot
Median	$23.17 per square foot
75th percentile	$27.25 per square foot
Highest assessed	$32.99 per square foot
This home	$26.35 per square foot
Position	assessed above 59 of the 86 comparable properties, the 69th percentile



$8.86 per sq ft — 86 comparable properties by assessed value per square foot, one mark is one property — $32.99 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 86 comparables	$23.17
Building area of this home	2,448 sq ft
Median multiplied by building area	**$56,726**
Current total assessed value	$64,504
Difference, the reduction requested	**$7,778**

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 $7,778 in assessed value is worth roughly $1,650 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

86 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 86 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
13121050460000	2908 W CATALPA AVE	2,524	1942	5	2	$22,371	$8.86
13121060150000	2815 W GREGORY ST	2,647	1949	5	1	$26,806	$10.13
13121060210000	2838 W CATALPA AVE	2,267	1948	4	2	$26,001	$11.47
13121060220000	2838 W CATALPA AVE	2,267	1948	4	2	$26,001	$11.47
13121050260000	2907 W GREGORY ST	2,463	1950	4	2	$32,650	$13.26
13121050270000	2907 W GREGORY ST	2,463	1950	4	2	$32,650	$13.26
13121080390000	2920 W RASCHER AVE	2,656	1953	4	2	$35,330	$13.30
13121030440000	2946 W GREGORY ST	2,459	1949	4	2	$33,200	$13.50
13121030450000	2946 W GREGORY ST	2,459	1949	4	2	$33,200	$13.50
13121100240000	2901 W RASCHER AVE	2,625	1951	4	2	$35,721	$13.61
13121100250000	2901 W RASCHER AVE	2,625	1951	4	2	$35,721	$13.61
13121040230000	2844 W GREGORY ST	2,541	1953	4	3	$35,220	$13.86
13121040240000	2844 W GREGORY ST	2,541	1953	4	3	$35,221	$13.86
13121110080000	2837 W RASCHER AVE	2,370	1953	2	2	$34,082	$14.38
13121110070000	2837 W RASCHER AVE	2,370	1953	2	2	$34,082	$14.38
13121090020000	5455 N FRANCISCO AVE	2,519	1948	4	2	$36,494	$14.49
13121030520000	2926 W GREGORY ST	2,651	1950	4	2	$38,466	$14.51
13121030510000	2926 W GREGORY ST	2,651	1950	4	2	$38,466	$14.51
13121090010000	5455 N FRANCISCO AVE	2,519	1948	4	2	$38,338	$15.22
13013190650000	5716 N FRANCISCO AVE	2,492	1951	4	2	$38,367	$15.40
13121100100000	2947 W RASCHER AVE	2,364	1951	4	2	$37,272	$15.77
13121100090000	2947 W RASCHER AVE	2,364	1951	4	2	$37,446	$15.84
13121050410000	2924 W CATALPA AVE	2,474	1950	4	1	$39,466	$15.95
13121050420000	2922 W CATALPA AVE	2,474	1950	4	1	$39,466	$15.95
13121060140000	2815 W GREGORY ST	2,647	1949	5	1	$42,796	$16.17
13121110020000	5415 N FRANCISCO AVE	2,588	1949	4	2	$42,638	$16.48
13121110010000	5415 N FRANCISCO AVE	2,588	1949	4	2	$44,711	$17.28
13121050140000	2945 W GREGORY ST	2,252	1949	4	2	$38,966	$17.30
13121050150000	2943 W GREGORY ST	2,252	1949	4	2	$38,966	$17.30
13121050470000	2908 W CATALPA AVE	2,524	1942	5	2	$44,694	$17.71
13013190480000	5714 N FRANCISCO AVE	2,492	1951	4	2	$44,327	$17.79
13121040490000	2822 W GREGORY ST HSE	2,621	1952	4	2	$60,414	$23.05
13121110540000	5414 N CALIFORNIA AVE	2,651	1947	4	2	$62,000	$23.39
13013090010000	5856 N VIRGINIA AVE	2,597	1938	3	1	$61,291	$23.60
13121110410000	2827 W RASCHER AVE	2,632	1951	4	2	$62,773	$23.85
13121080560000	2910 W RASCHER AVE	2,533	1949	5	3	$65,000	$25.66
13121100520000	2921 W RASCHER AVE	2,434	1951	4	2	$62,975	$25.87
13121060700000	2850 W CATALPA AVE	2,458	1950	4	2	$63,819	$25.96
13121070200000	5452 N VIRGINIA AVE	2,491	1961	4	2	$65,418	$26.26
13121050600000	**2925 W GREGORY ST**	**2,448**	**1951**	**4**	**2**	**$64,504**	**$26.35**

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13013110140000	5855 N WHIPPLE ST	2,422	1959	4	2	$64,000	$26.42
13121040460000		2,629	1951	5	2	$70,000	$26.63
13013200390000		2,272	1952	4	2	$60,692	$26.71
13121100480000		2,306	1950	3	1	$62,904	$27.28
13121060580000		2,322	1949	4	1	$64,000	$27.56
13121020220000		2,318	1950	4	2	$64,000	$27.61
13121110420000		2,289	1946	4	2	$64,001	$27.96
13121030640000		2,254	1949	4	1	$63,090	$27.99
13013200420000		2,242	1952	4	1	$63,000	$28.10
13013110470000		2,649	1939	5	3	$75,001	$28.31
13013240080000		2,398	1936	4	2	$68,001	$28.36
13121070250000		2,512	1951	3	2	$72,000	$28.66
13121020300000		2,371	1951	4	2	$68,000	$28.68
13013200400000		2,252	1952	4	1	$65,000	$28.86
13121050530000		2,244	1950	4	1	$65,001	$28.97
13121070240000		2,367	1951	4	2	$69,000	$29.15
13121080470000		2,556	1954	5	2	$76,000	$29.73
13122230080000		2,584	1952	5	3	$77,001	$29.80
13121090700000		2,400	1950	4	2	$73,000	$30.42
13121080530000		2,420	1950	4	2	$75,001	$30.99
13121070260000		2,536	1957	5	3	$83,659	$32.99

Median of all 86 comparables: $23.17 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71042, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 86 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.

13121050460000	13121060150000	13121060210000	13121060220000	13013030270000
13121050260000	13121050270000	13121080390000	13121080380000	13121030440000
13121030450000	13121100240000	13121100250000	13121030470000	13121030460000
13121040230000	13121040240000	13121050070000	13121110080000	13121110070000
13121090020000	13121050080000	13121030520000	13121030510000	13121090010000
13013190650000	13121100100000	13121100090000	13121050410000	13121050420000
13121060140000	13121110020000	13121110010000	13121050140000	13121050150000
13121050470000	13013190480000	13013030280000	13122280320000	13121050640000
13121120180000	13013190210000	13121040490000	13121050670000	13121110540000
13013090010000	13121030970000	13121080610000	13121110410000	13121020290000
13121030850000	13121100510000	13121030980000	13121040540000	13121080560000
13121100520000	13121060700000	13121070200000	13121050710000	13013110140000
13121070190000	13121040460000	13013200390000	13121050650000	13121100480000
13013100110000	13121080550000	13121060580000	13121020220000	13122210230000
13121110420000	13121030640000	13013200420000	13013110470000	13013240080000
13121070250000	13121020300000	13013200400000	13121050530000	13121070240000
13121080470000	13122230080000	13121080540000	13121090700000	13121080530000
13121070260000				

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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