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	13211200270000
Property address	5530 W WAVELAND AVE
Township	Jefferson (71)
Assessor neighborhood	71150
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$31,001

10.7% of the current assessed value.

COMPARABLES IMPLY

$27,682

REDUCTION REQUESTED

$3,319

Estimated tax effect about $704 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1337 other properties in assessor neighborhood 71150 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 $27.46 per square foot. This home is assessed at $30.75 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,008 square feet gives $27,682. 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	4,125 square feet
Year built	1921
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$31,001
Assessed value per square foot	$30.75

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	5,558
2	Building area within 15% of this home	2,091
3	Built within 15 years of this home	1,469
4	Same building type	1,338
5	Same construction quality grade	1,337

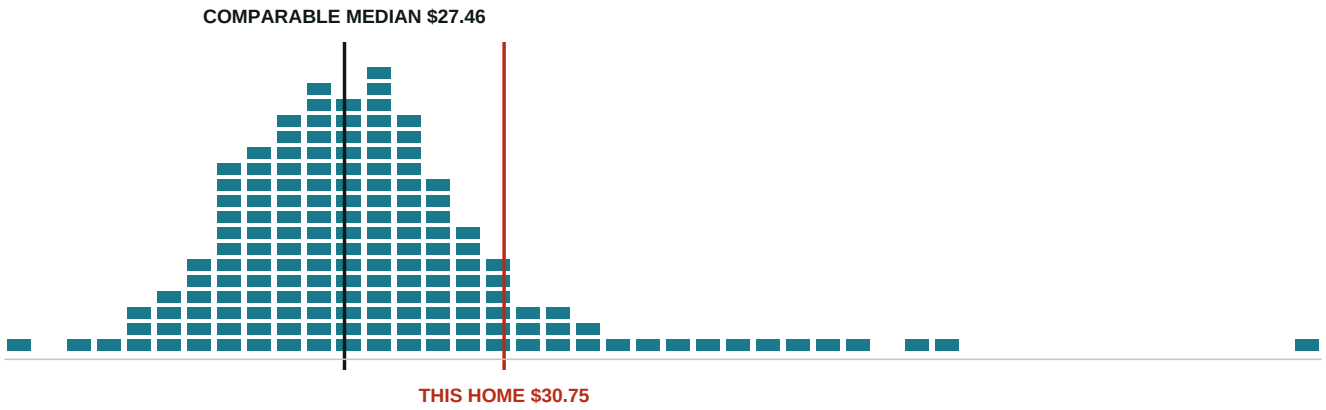
The comparable figure used is the median of all 1337 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1337 properties 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	1,337
Lowest assessed	$20.45 per square foot
25th percentile	$26.03 per square foot
Median	$27.46 per square foot
75th percentile	$28.84 per square foot
Highest assessed	$47.62 per square foot
This home	$30.75 per square foot
Position	assessed above 1247 of the 1337 comparable properties, the 93rd percentile



$20.45 per sq ft — 1337 comparable properties by assessed value per square foot, one mark is 9 properties — $47.62 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1337 comparables	$27.46
Building area of this home	1,008 sq ft
Median multiplied by building area	**$27,682**
Current total assessed value	$31,001
Difference, the reduction requested	**$3,319**

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 $3,319 in assessed value is worth roughly $704 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

1337 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 1337 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
13193070340000	3524 N NEWCASTLE AVE	1,008	1919	2	1	$24,105	$23.91
13191030150000		1,008	1920	2	1	$25,552	$25.35
13194120190000		1,008	1923	2	1	$25,755	$25.55
13203160250000		1,005	1928	2	1	$25,777	$25.65
13211240300000		1,010	1922	2	1	$26,000	$25.74
13201250190000		1,008	1928	2	1	$26,000	$25.79
13211200210000		1,008	1921	3	1	$26,001	$25.79
13203140290000		1,008	1926	2	1	$26,246	$26.04
13211030210000		1,010	1917	2	1	$26,590	$26.33
13201080290000		1,008	1917	2	1	$27,000	$26.79
13204180060000		1,008	1926	2	1	$27,000	$26.79
13203140270000		1,008	1926	2	1	$27,000	$26.79
13191190480000		1,008	1920	2	1	$27,000	$26.79
13203080170000		1,008	1923	2	1	$27,000	$26.79
13211160360000		1,008	1922	2	1	$27,000	$26.79
13211090150000		1,006	1920	2	1	$27,288	$27.13
13211150290000		1,008	1918	2	1	$27,852	$27.63
13203240270000		1,008	1918	2	1	$27,870	$27.65
13211270230000		1,008	1918	2	1	$28,000	$27.78
13201100180000		1,008	1923	4	1	$28,000	$27.78
13211220220000		1,008	1921	2	1	$28,000	$27.78
13202130140000		1,008	1915	2	1	$28,690	$28.46
13211180180000		1,010	1921	2	1	$29,000	$28.71
13202100300000		1,009	1913	3	1	$29,001	$28.74
13194060410000		1,008	1913	2	2	$29,000	$28.77
13212200240000		1,008	1921	2	1	$29,000	$28.77
13211140240000		1,008	1920	2	1	$29,000	$28.77
13211200340000		1,008	1921	3	1	$29,001	$28.77
13191260250000		1,008	1923	2	1	$29,001	$28.77
13173050240000		1,008	1922	2	1	$29,001	$28.77
13212260340000		1,008	1914	2	1	$29,001	$28.77
13201150130000		1,008	1923	2	1	$29,001	$28.77
13203270030000		1,007	1929	2	1	$29,000	$28.80
13191230020000		1,006	1928	2	1	$29,000	$28.83
13191230040000		1,006	1929	2	1	$29,448	$29.27
13191230090000		1,006	1926	3	1	$29,626	$29.45
13203140340000		1,008	1926	2	1	$30,000	$29.76
13201220310000		1,006	1925	2	1	$30,000	$29.82
13191090340000		1,006	1926	2	1	$30,000	$29.82
13201100410000		1,010	1922	3	2	$31,001	$30.69

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13202060100000		1,006	1925	2	1	$30,890	$30.71
13204190060000		1,008	1930	2	1	$31,000	$30.75
13202190180000		1,008	1922	2	1	$31,000	$30.75
13173040730000		1,008	1922	2	1	$31,000	$30.75
13201150210000		1,008	1923	2	1	$31,001	$30.75
13202280130000		1,008	1923	2	1	$31,001	$30.75
13202270220000		1,008	1916	2	1	$31,001	$30.75
13211200310000		1,008	1921	2	1	$31,001	$30.75
13212200300000		1,008	1920	2	1	$31,001	$30.75
13211200270000	**5530 W WAVELAND AVE**	**1,008**	**1921**	**2**	**1**	**$31,001**	**$30.75**
13211270120000		1,009	1925	3	1	$32,000	$31.71
13212200230000		1,008	1921	2	1	$32,001	$31.75
13202120120000		1,008	1922	2	1	$32,001	$31.75
13191230100000		1,006	1926	2	1	$32,000	$31.81
13173020250000		1,006	1920	2	1	$32,000	$31.81
13212120080000		1,008	1921	4	2	$34,000	$33.73
13212210280000		1,008	1916	3	2	$34,000	$33.73
13202130250000		1,008	1914	4	2	$36,000	$35.71
13191320180000		1,008	1922	3	1	$36,001	$35.72
13202220130000		1,006	1922	3	2	$36,000	$35.79
13204190040000		1,008	1926	3	1	$40,000	$39.68

Median of all 1337 comparables: $27.46 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1337 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.

13171061040000	13201090200000	13194330120000	13203050230000	13203200070000
13201220290000	13203120090000	13194060390000	13194000240000	13194000220000
13201180390000	13194060060000	13201120170000	13204180370000	13201170190000
13204320090000	13171050880000	13212220060000	13194000140000	13204010100000
13194020110000	13204010090000	13191200270000	13203090080000	13194000080000
13194000250000	13201050360000	13194000230000	13194000260000	13194130010000
13201110180000	13201110030000	13194130330000	13194010370000	13201100120000
13204060230000	13201060460000	13204100210000	13194070330000	13201250120000
13201050240000	13171130140000	13203260080000	13191010380000	13212070110000
13201180350000	13193070340000	13204240240000	13203250020000	13204280350000
13191170360000	13201270200000	13201220030000	13191290100000	13203010080000
13204280340000	13191210260000	13191120050000	13203130250000	13201090280000
13201190130000	13203290070000	13212160030000	13201220190000	13201030260000
13204270030000	13212080310000	13191200150000	13203260310000	13203050050000
13194050370000	13212290290000	13201220070000	13201220220000	13211160200000
13171140100000	13203050190000	13203050170000	13201250240000	13194340560000
13203000150000	13191140370000	13211270350000	13171150190000	13171170120000
13191330040000	13191160230000	13203080050000	13194250260000	13194050200000
13203120160000	13203120140000	13194010040000	13201180340000	13203120250000
13194130320000	13204020160000	13204050080000	13204140220000	13173140560000
13201090300000	13212280280000	13212280270000	13204090140000	13204110390000
13194220110000	13194070080000	13211120100000	13203010250000	13204320110000
13173020600000	13203140020000	13203060300000	13203140110000	13203090200000
13203140230000	13203100020000	13203100350000	13203060230000	13203100230000
13191060310000	13211030370000	13202140280000	13202260070000	13204190210000
13203210180000	13211130240000	13203020200000	13201080110000	13194070070000
13171130260000	13204290110000	13203090370000	13204290070000	13201230250000
13191340220000	13211130290000	13194230090000	13211000280000	13171220170000
13191030180000	13194120110000	13204220260000	13201070140000	13203100060000
13203060310000	13203100250000	13211300240000	13173090240000	13194240030000
13204010060000	13211230320000	13173070200000	13201130310000	13212290330000
13204060070000	13194130020000	13171010840000	13203120060000	13201240040000
13203250220000	13203250230000	13203250250000	13204240270000	13194050190000
13211040140000	13201180180000	13204010110000	13194000130000	13204180100000
13191300450000	13204220170000	13204180380000	13204180350000	13203030210000
13194140090000	13194330110000	13211110040000	13191080510000	13201030210000
13212280180000	13201110260000	13204190020000	13201110230000	13201110110000
13201030290000	13211200060000	13201030320000	13201030350000	13201100040000
13204020130000	13201190150000	13204100060000	13211030290000	13203190070000
13211180260000	13203010050000	13194000390000	13203050300000	13201030020000
13201130120000	13173140250000	13204240230000	13201070050000	13191250200000
13191030150000	13201030100000	13191300070000	13212170340000	13211170310000
13204280360000	13201220260000	13212090250000	13192040020000	13192040030000
13211050280000	13211060320000	13204240070000	13203220140000	13203290080000
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13194120190000	13203100190000	13203260030000	13201120130000	13204100290000
13194330010000	13211110220000	13204240280000	13194150250000	13203080060000
13204240260000	13204010400000	13191330150000	13204280260000	13211140270000
13194130040000	13203120270000	13201170210000	13201090370000	13204190200000
13201150310000	13191140620000	13203050330000	13194130430000	13204140110000
13173030580000	13204190090000	13211160020000	13211160120000	13203160250000
13173120150000	13203120070000	13204220160000	13173070160000	13203270090000
13203060140000	13171080100000	13211240390000	13212160250000	13201090360000
13201120160000	13203090140000	13203300040000	13204320100000	13201120190000
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13204050340000	13204070030000	13211240230000	13201250190000	13211200210000
13203250130000	13211300130000	13194050430000	13203140070000	13211120150000
13203230300000	13211120160000	13201150200000	13191290170000	13211160040000
13204200240000	13211060150000	13194320170000	13194050310000	13201260150000
13191160300000	13204080080000	13201030300000	13203140310000	13201040030000
13204180280000	13171230150000	13171230170000	13204290120000	13204180040000
13203030220000	13191230120000	13173070170000	13194250130000	13212050340000
13191070150000	13201130270000	13211270070000	13211160240000	13201130410000
13203140290000	13173100160000	13203010240000	13191260030000	13191260010000
13202050320000	13194330070000	13201020320000	13211150330000	13203050280000
13201070230000	13201030050000	13201110330000	13201070150000	13201110360000
13201110160000	13201030270000	13202060190000	13194240380000	13201090140000
13194000150000	13211120210000	13203300120000	13171100240000	13171100260000
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13203080170000	13211160360000	13203100180000	13211250020000	13203060180000
13211050260000	13191170070000	13201040060000	13191290460000	13201070360000
13212200010000	13212220320000	13201060070000	13201220100000	13204220280000
13171110500000	13204220300000	13204220270000	13194010130000	13211110080000
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13191200170000	13194230110000	13191340190000	13203260090000	13201260140000
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13211180210000	13191220180000	13201010050000	13201070300000	13201140170000
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13203260240000	13203100200000	13204190330000	13202230220000	13211060350000
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13173150220000	13194340010000	13201250160000	13191240350000	13201130130000
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13203270140000	13202080100000	13203240020000	13212260310000	13204220320000
13211140360000	13202160290000	13192030150000	13202190150000	13211270260000
13204060060000	13211050220000	13203250140000	13173130280000	13211140230000
13212270150000	13211240330000	13203100340000	13202120270000	13212270050000
13201210310000	13211080190000	13211070240000	13212250080000	13202240060000
13202240090000	13201120150000	13211140330000	13201120070000	13201120110000
13203220320000	13211160220000	13191230260000	13203220390000	13191160020000
13202130120000	13203220380000	13204190280000	13204190260000	13211120130000
13211150290000	13211000260000	13202060270000	13201090310000	13211090280000
13173040190000	13202130310000	13203240270000	13191030210000	13201060100000
13211220400000	13211290020000	13211060330000	13211060290000	13211060270000
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13194020100000	13212290140000	13211200020000	13212010350000	13211270230000
13173090820000	13211250040000	13201100180000	13211050240000	13202260060000
13212240090000	13211220220000	13191330240000	13211120190000	13194330060000
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13201010040000	13201040020000	13203180140000	13203180160000	13201040220000
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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.