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	13264190270000
Property address	2512 N KIMBALL AVE
Township	Jefferson (71)
Assessor neighborhood	71070
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$95,001

15.3% of the current assessed value.

COMPARABLES IMPLY

$80,421

REDUCTION REQUESTED

$14,580

Estimated tax effect about $3,092 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 91 other properties in assessor neighborhood 71070 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 $28.54 per square foot. This home is assessed at $33.71 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,818 square feet gives $80,421. 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	2,818 square feet
Land area	6,250 square feet
Year built	1903
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	7
Bedrooms	5
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$95,001
Assessed value per square foot	$33.71

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	179
2	Building area within 15% of this home	109
3	Built within 15 years of this home	98
4	Same building type	94
5	Same construction quality grade	91

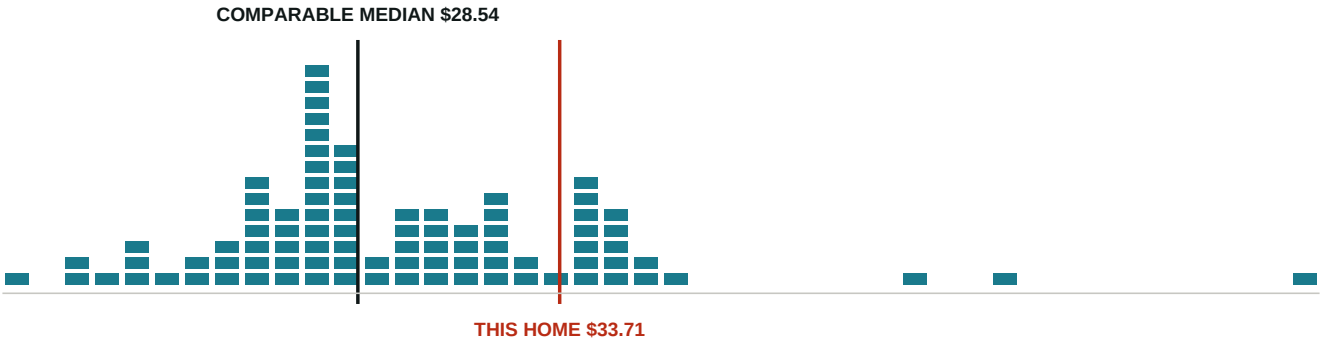
The comparable figure used is the median of all 91 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 91 properties 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	91
Lowest assessed	$19.43 per square foot
25th percentile	$26.73 per square foot
Median	$28.54 per square foot
75th percentile	$32.02 per square foot
Highest assessed	$53.19 per square foot
This home	$33.71 per square foot
Position	assessed above 73 of the 91 comparable properties, the 80th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 91 comparables	$28.54
Building area of this home	2,818 sq ft
Median multiplied by building area	**$80,421**
Current total assessed value	$95,001
Difference, the reduction requested	**$14,580**

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 $14,580 in assessed value is worth roughly $3,092 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

91 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 91 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
13261050410000	3106 N LAWNDALE AVE 2	2,811	1905	6	3	$60,000	$21.34
13262150500000	2915 N GRESHAM AVE 2	3,023	1898	5	2	$66,000	$21.83
13224190070000	4335 W ROSCOE ST 2	2,522	1915	4	3	$57,300	$22.72
13233120220000	3452 N HAMLIN AVE	2,718	1908	4	2	$63,000	$23.18
13261060130000	3133 N LAWNDALE AVE 1	2,668	1908	4	3	$61,964	$23.22
13263020370000	2718 N HAMLIN AVE	3,000	1891	4	2	$72,000	$24.00
13233010060000	3839 W ADDISON ST	2,656	1918	5	2	$64,001	$24.10
13231110350000	3809 N AVERS AVE	2,908	1908	3	2	$71,049	$24.43
13233020400000	3758 W EDDY ST	2,526	1905	4	2	$63,432	$25.11
13261220180000	3659 W OAKDALE AVE	2,730	1893	3	2	$69,000	$25.27
13262130240000	3046 N KEDZIE AVE	3,014	1889	4	3	$77,000	$25.55
13231140290000	3812 N MONTICELLO AVE	2,799	1910	3	2	$72,034	$25.74
13231140310000	3808 N MONTICELLO AVE	2,601	1910	4	2	$67,368	$25.90
13232010100000	3935 N DRAKE AVE	3,048	1908	4	3	$79,000	$25.92
13261120040000	3051 N MONTICELLO AVE	2,718	1903	4	2	$70,528	$25.95
13232010330000	3938 N SAINT LOUIS AVE	2,613	1903	4	3	$68,000	$26.02
13233240130000	3321 N MONTICELLO AVE	2,766	1913	4	3	$73,000	$26.39
13232030110000	3937 N BERNARD ST 1	2,607	1906	4	4	$69,579	$26.69
13231130070000	3833 N RIDGEWAY AVE	2,572	1911	4	2	$68,704	$26.71
13231110040000	3847 N AVERS AVE	2,566	1906	4	2	$69,335	$27.02
13264260150000	2452 N KIMBALL AVE	2,841	1911	4	3	$77,048	$27.12
13264120200000	3442 W WRIGHTWOOD AVE	3,087	1893	5	2	$83,880	$27.17
13262120250000	3046 N SAWYER AVE	2,750	1888	3	2	$75,000	$27.27
13262110280000	3044 N SPAULDING AVE	2,554	1899	4	2	$70,000	$27.41
13231130120000	3815 N RIDGEWAY AVE	2,845	1910	4	2	$78,109	$27.45
13231120110000	3821 N HAMLIN AVE	2,694	1916	4	3	$74,168	$27.53
13264210360000	3269 W WRIGHTWOOD AVE	2,755	1898	4	2	$76,000	$27.59
13261240160000	2819 N HARDING AVE 1	2,593	1903	4	1	$72,000	$27.77
13232230360000	3744 N SPAULDING AVE	2,551	1918	4	2	$71,000	$27.83
13232280130000	3615 N SAINT LOUIS AVE	2,728	1918	4	2	$76,000	$27.86
13263050290000	2738 N MONTICELLO AVE	2,530	1903	5	3	$71,001	$28.06
13231220250000	3728 N MONTICELLO AVE	2,777	1905	4	2	$78,141	$28.14
13262280260000	2834 N SAWYER AVE 1	2,622	1899	4	3	$74,000	$28.22
13261170270000	3636 W OAKDALE AVE	2,539	1918	5	3	$72,048	$28.38
13231000150000	3940 W DAKIN ST	2,700	1890	5	2	$77,000	$28.52
13262180260000	2905 N DAWSON AVE 1	2,694	1909	4	2	$77,000	$28.58
13231050130000	3903 N LAWNDALE AVE HSE	2,828	1915	4	2	$81,673	$28.88
13231230220000	3742 N CENTRAL PARK AVE	2,668	1910	6	4	$77,677	$29.11
13264140280000	2610 N SAWYER AVE	3,064	1899	4	3	$90,895	$29.67
13262060310000	3130 N SAWYER AVE	2,738	1891	4	4	$81,555	$29.79

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13231130210000	3836 N LAWNDALE AVE	2,982	1901	5	1	$89,000	$29.85
13264250180000	2454 N BERNARD ST	2,520	1900	5	2	$75,236	$29.86
13263290060000	2443 N LAWNDALE AVE 1ST	2,749	1908	4	4	$83,496	$30.37
13231120180000	3854 N RIDGEWAY AVE	3,068	1908	4	1	$94,000	$30.64
13264260060000		2,562	1899	4	2	$79,407	$30.99
13231050300000		2,522	1903	6	2	$79,000	$31.32
13231150350000		2,547	1916	4	2	$80,000	$31.41
13231050190000		2,861	1905	4	2	$90,647	$31.68
13264190030000		2,578	1905	5	2	$82,081	$31.84
13263090340000		2,606	1913	4	3	$83,109	$31.89
13264210260000		2,962	1906	5	1	$95,000	$32.07
13233210300000		2,666	1914	4	3	$87,923	$32.98
13264250220000		2,566	1901	4	1	$86,001	$33.52
13264190270000	**2512 N KIMBALL AVE**	**2,818**	**1903**	**5**	**3**	**$95,001**	**$33.71**
13264220100000		2,800	1909	5	2	$96,000	$34.29
13264180010000		2,562	1910	4	2	$88,000	$34.35
13264190190000		2,785	1918	5	1	$96,000	$34.47
13231130150000		2,676	1910	4	3	$94,000	$35.13
13264110020000		2,550	1908	5	3	$90,001	$35.29
13264110060000		3,093	1918	4	2	$110,000	$35.56
13264190300000		2,903	1908	5	4	$104,394	$35.96

Median of all 91 comparables: $28.54 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 91 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.

13262150340000	13232290110000	13261050410000	13262150500000	13224190070000
13233120220000	13261060130000	13263020370000	13233010060000	13231110350000
13233020400000	13261220180000	13262130240000	13231140290000	13231210210000
13231140310000	13232010100000	13262090070000	13261120040000	13232010330000
13233240130000	13232030110000	13231130070000	13224160150000	13231110040000
13264260150000	13232240100000	13264120200000	13262120250000	13263260150000
13262110280000	13231130120000	13231120110000	13264210360000	13264180200000
13261240160000	13231110170000	13232230360000	13232280130000	13263050290000
13231220250000	13262280260000	13261170270000	13264270090000	13231000150000
13264250260000	13262180260000	13264150140000	13231050130000	13231230220000
13264140280000	13262060310000	13231130210000	13264250180000	13264270170000
13264240190000	13263290060000	13232070310000	13264100130000	13231120180000
13264260060000	13231050300000	13231150350000	13231050190000	13264190030000
13263090340000	13264190090000	13231050100000	13231210050000	13264210260000
13264250040000	13233210300000	13264250220000	13264090270000	13264250270000
13264220100000	13264100210000	13264180010000	13264190190000	13231110190000
13264190070000	13231130150000	13264010050000	13264110020000	13262150330000
13264110060000	13264190300000	13264260030000	13264220080000	13264190230000
13264200060000				

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.