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	19144050100000
Property address	3533 W 59TH PL
Township	Lake (72)
Assessor neighborhood	72110
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$21,001	**$17,247**	**$3,754**

17.9% of the current assessed value.
Estimated tax effect about $796 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 144 other properties in assessor neighborhood 72110 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 $19.73 per square foot. This home is assessed at $24.03 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 874 square feet gives $17,247. 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	874 square feet
Land area	3,125 square feet
Year built	1952
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	2
Half bathrooms	None recorded

Total assessed value	$21,001
Assessed value per square foot	$24.03

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	868
2	Building area within 15% of this home	828
3	Built within 15 years of this home	155
4	Same building type	144
5	Same construction quality grade	144

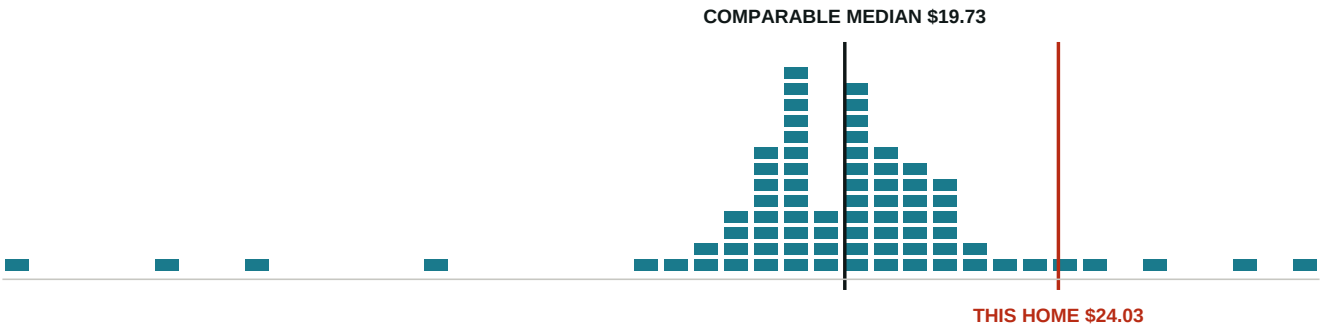
The comparable figure used is the median of all 144 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 144 properties 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	144
Lowest assessed	$2.80 per square foot
25th percentile	$18.45 per square foot
Median	$19.73 per square foot
75th percentile	$20.84 per square foot
Highest assessed	$29.28 per square foot
This home	$24.03 per square foot
Position	assessed above 139 of the 144 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 144 comparables	$19.73
Building area of this home	874 sq ft
Median multiplied by building area	**$17,247**
Current total assessed value	$21,001
Difference, the reduction requested	**$3,754**

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 $3,754 in assessed value is worth roughly $796 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

144 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 144 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
19144270090000	3231 W 62ND ST	891	1950	2	1	$5,345	$6.00
19142010140000	5521 S ST LOUIS AVE	864	1950	2	1	$9,924	$11.49
19142010150000	5521 S ST LOUIS AVE	864	1950	2	1	$9,924	$11.49
19232300340000	3353 W 66TH PL	893	1950	2	1	$15,000	$16.80
19232300330000	3357 W 66TH PL	893	1950	2	1	$15,000	$16.80
19232280560000	3554 W MARQUETTE RD	857	1953	2	1	$15,000	$17.50
19142010580000	5527 S ST LOUIS AVE	889	1952	2	1	$16,000	$18.00
19144020480000	3354 W 59TH PL HSE	888	1951	2	1	$16,001	$18.02
19232280580000	3548 W MARQUETTE RD	857	1953	2	1	$16,000	$18.67
19144270080000	3233 W 62ND ST	891	1950	2	1	$16,655	$18.69
19114170070000	5319 S SPAULDING AVE	894	1951	2	1	$16,713	$18.69
19114130640000	3448 W 53RD PL	898	1953	2	1	$17,000	$18.93
19144010470000	3401 W 59TH ST	897	1953	2	1	$17,000	$18.95
19144010460000	3405 W 59TH ST	897	1958	3	1	$17,000	$18.95
19114130550000	3453 W 53RD ST	895	1953	2	1	$17,000	$18.99
19232020190000	3334 W 63RD PL	894	1955	2	1	$17,000	$19.02
19232280590000		893	1953	2	1	$17,000	$19.04
19142260420000		893	1952	2	1	$17,001	$19.04
19114190470000		890	1954	2	1	$17,001	$19.10
19142020440000		864	1950	2	1	$17,000	$19.68
19114090440000		863	1953	2	1	$17,001	$19.70
19114200580000		896	1954	3	1	$18,000	$20.09
19114130570000		896	1953	2	1	$18,000	$20.09
19114130560000		895	1953	2	1	$18,000	$20.11
19144060480000		894	1954	2	1	$18,000	$20.13
19144000480000		894	1952	2	1	$18,000	$20.13
19142260430000		893	1951	3	2	$18,001	$20.16
19142260440000		893	1951	2	1	$18,001	$20.16
19114100400000		890	1956	2	1	$18,000	$20.22
19114190460000		890	1954	2	1	$18,001	$20.23
19114100410000		890	1956	2	1	$18,001	$20.23
19144000560000		888	1954	3	1	$18,000	$20.27
19144210480000		888	1950	4	1	$18,000	$20.27
19144000490000		888	1952	2	1	$18,000	$20.27
19144020490000		888	1951	4	2	$18,001	$20.27
19114120110000		874	1957	2	1	$18,000	$20.59
19144160240000		874	1955	2	1	$18,001	$20.60
19142140220000		874	1955	2	1	$18,001	$20.60
19144160230000		874	1955	2	1	$18,001	$20.60
19144180010000		869	1954	2	1	$18,001	$20.71

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19142020430000		864	1950	2	1	$18,000	$20.83
19142010520000		860	1952	2	1	$18,000	$20.93
19142010480000		860	1952	2	1	$18,000	$20.93
19144210300000		859	1956	2	1	$18,000	$20.95
19144180020000		856	1954	2	1	$18,001	$21.03
19114130530000		896	1953	2	1	$19,001	$21.21
19144150490000		890	1953	2	1	$19,000	$21.35
19144210470000		888	1949	2	1	$19,001	$21.40
19144000580000		888	1954	3	1	$19,001	$21.40
19114120010000		874	1953	3	1	$19,000	$21.74
19144050110000		874	1952	2	1	$19,001	$21.74
19144050090000		874	1952	2	1	$19,001	$21.74
19142140230000		874	1955	2	1	$19,001	$21.74
19142210410000		864	1951	2	1	$19,001	$21.99
19142020010000		864	1950	2	1	$19,001	$21.99
19142210400000		864	1951	2	1	$19,001	$21.99
19114090430000		863	1953	2	1	$19,001	$22.02
19144000570000		888	1954	3	1	$20,001	$22.52
19144050080000		874	1952	2	1	$20,001	$22.88
19144050100000	**3533 W 59TH PL**	**874**	**1952**	**2**	**2**	**$21,001**	**$24.03**
19114200610000		888	1955	2	1	$26,000	$29.28

Median of all 144 comparables: $19.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72110, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 144 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.

19232310560000	19142240320000	19144270090000	19114080090000	19142010140000
19142010150000	19114080080000	19142240310000	19232310370000	19232300340000
19232300330000	19232310500000	19114130520000	19232090400000	19232280560000
19232090380000	19144060510000	19232230360000	19114160160000	19232190060000
19232210160000	19142010580000	19144020480000	19232310400000	19232070370000
19114140580000	19114140540000	19114140600000	19114010460000	19232000540000
19114080470000	19114140620000	19114140590000	19114140520000	19232280650000
19232280660000	19144290380000	19142230160000	19114020260000	19144230030000
19142010470000	19232280580000	19144270080000	19114170070000	19114130600000
19114140530000	19144060500000	19142230400000	19142150220000	19114130510000
19232200350000	19114150150000	19114130640000	19114130650000	19114130130000
19144010470000	19144010460000	19144310030000	19114130550000	19232020190000
19232280590000	19142260420000	19114190470000	19144090230000	19144170180000
19142220200000	19144130090000	19142030240000	19232050400000	19142020440000
19114090440000	19114100430000	19232020220000	19114050280000	19114140350000
19114130580000	19142050330000	19114140560000	19142220100000	19114070120000
19114130630000	19114140270000	19114200580000	19114130570000	19114130560000
19144210430000	19144060480000	19144000480000	19142260430000	19142260440000
19114100400000	19114190460000	19114100410000	19114140610000	19144000560000
19144210480000	19144000490000	19144020490000	19114040180000	19114140550000
19114120110000	19144160240000	19142140220000	19144160230000	19144180010000
19114200470000	19142020430000	19114200540000	19142010540000	19142010520000
19142010480000	19144210300000	19144180020000	19144150470000	19144150480000
19114130530000	19144240300000	19144040070000	19144080270000	19144150490000
19144210470000	19144000580000	19114090190000	19114120010000	19144050110000
19144050090000	19142140230000	19142220390000	19144160490000	19142210410000
19142020010000	19142210400000	19114090430000	19142240140000	19144040080000
19144080280000	19144000570000	19144050080000	19114200560000	19114140510000
19114150160000	19142010530000	19232000530000	19114200610000	

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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