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	19171110240000
Property address	5619 S MERRIMAC AVE
Township	Lake (72)
Assessor neighborhood	72380
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$27,000

11.4% of the current assessed value.

COMPARABLES IMPLY

$23,929

REDUCTION REQUESTED

$3,071

Estimated tax effect about $651 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1837 other properties in assessor neighborhood 72380 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 $28.18 per square foot. This home is assessed at $31.80 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 849 square feet gives $23,929. 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	849 square feet
Land area	3,750 square feet
Year built	1951
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$27,000
Assessed value per square foot	$31.80

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	2,578
2	Building area within 15% of this home	2,151
3	Built within 15 years of this home	1,922
4	Same building type	1,842
5	Same construction quality grade	1,837

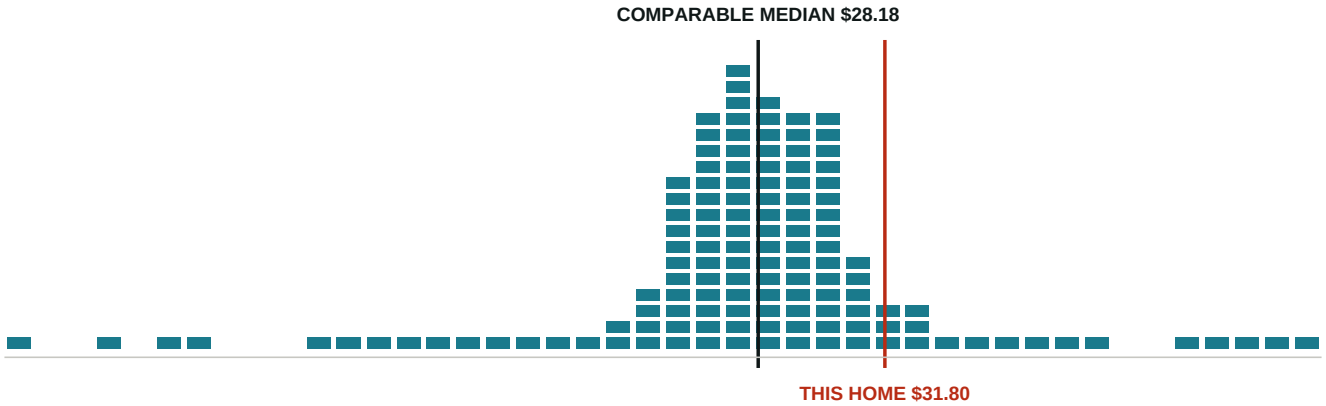
The comparable figure used is the median of all 1837 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1837 properties 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	1,837
Lowest assessed	$6.66 per square foot
25th percentile	$27.08 per square foot
Median	$28.18 per square foot
75th percentile	$29.76 per square foot
Highest assessed	$44.27 per square foot
This home	$31.80 per square foot
Position	assessed above 1716 of the 1837 comparable properties, the 93rd percentile



$6.66 per sq ft — 1837 comparable properties by assessed value per square foot, one mark is 17 properties — $44.27 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1837 comparables	$28.18
Building area of this home	849 sq ft
Median multiplied by building area	**$23,929**
Current total assessed value	$27,000
Difference, the reduction requested	**$3,071**

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 $3,071 in assessed value is worth roughly $651 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

1837 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 1837 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
19184240680000	6203 S NORMANDY AVE	857	1955	4	1	$21,156	$24.69
19184190390000	6144 S NATCHEZ AVE	840	1950	2	1	$20,783	$24.74
19184070050000		840	1961	2	1	$21,302	$25.36
19184060470000		840	1958	2	1	$21,462	$25.55
19211010520000		840	1947	2	1	$21,707	$25.84
19174200270000		848	1951	3	1	$22,125	$26.09
19083080480000		840	1949	3	1	$22,187	$26.41
19184200100000		840	1950	2	1	$22,310	$26.56
19184290280000		840	1951	2	1	$22,444	$26.72
19184290290000		840	1952	2	1	$22,478	$26.76
19171140270000		840	1950	2	1	$22,478	$26.76
19173320130000		855	1948	3	1	$22,905	$26.79
19184180730000		840	1955	2	1	$22,606	$26.91
19171050360000		845	1952	2	1	$22,818	$27.00
19211090370000		845	1954	2	1	$23,000	$27.22
19074280470000		855	1952	2	1	$23,542	$27.53
19171240440000		855	1955	2	1	$23,692	$27.71
19212090370000		857	1961	2	1	$24,000	$28.00
19184230470000		852	1955	2	1	$24,000	$28.17
19084070110000		852	1942	2	1	$24,000	$28.17
19184190520000		849	1951	2	1	$24,000	$28.27
19184270480000		848	1951	2	1	$24,000	$28.30
19184270180000		847	1954	2	1	$23,994	$28.33
19181020270000		844	1941	2	1	$24,000	$28.44
19181140240000		852	1950	2	1	$24,629	$28.91
19173320150000		855	1947	2	1	$25,000	$29.24
19173160150000		855	1948	2	1	$25,000	$29.24
19171240420000		855	1955	2	1	$25,000	$29.24
19181130270000		852	1950	2	1	$25,000	$29.34
19181220390000		852	1950	2	1	$25,000	$29.34
19184270470000		852	1956	2	1	$25,000	$29.34
19084070620000		851	1949	2	1	$25,000	$29.38
19084070600000		851	1949	2	1	$25,000	$29.38
19171120020000		849	1951	2	1	$25,000	$29.45
19171120010000		849	1956	2	1	$25,000	$29.45
19182040350000		842	1952	2	1	$25,000	$29.69
19171240450000		855	1955	2	1	$26,000	$30.41
19171240430000		855	1955	2	1	$26,000	$30.41
19074240030000		854	1948	2	1	$26,000	$30.44
19184280420000		854	1952	2	1	$26,000	$30.44

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19181140250000		852	1950	2	1	$26,000	$30.52
19083080580000		852	1954	2	1	$26,000	$30.52
19171200380000		852	1951	2	1	$26,000	$30.52
19181210260000		852	1950	2	1	$26,000	$30.52
19182220150000		852	1950	2	1	$26,000	$30.52
19083240480000		850	1942	2	1	$26,000	$30.59
19202060220000		850	1949	2	1	$26,000	$30.59
19181230380000		850	1949	2	1	$26,000	$30.59
19083240460000		850	1942	2	1	$26,000	$30.59
19083240470000		850	1942	2	1	$26,000	$30.59
19084080550000		850	1942	2	1	$26,000	$30.59
19181230390000		850	1949	2	1	$26,000	$30.59
19182050110000		847	1950	2	1	$26,000	$30.70
19174290030000		846	1949	2	2	$26,000	$30.73
19171020180000		844	1941	3	1	$26,000	$30.81
19181220400000		852	1950	2	1	$27,000	$31.69
19182220160000		852	1950	2	1	$27,000	$31.69
19181230400000		850	1949	2	1	$27,000	$31.76
19171110240000	**5619 S MERRIMAC AVE**	**849**	**1951**	**4**	**1**	**$27,000**	**$31.80**
19171050320000		845	1953	4	1	$27,000	$31.95
19171050370000		845	1952	3	2	$28,000	$33.14

Median of all 1837 comparables: $28.18 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72380, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1837 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.

19084120300000	19084101070000	19172070150000	19172120180000	19084180120000
19184240180000	19184150380000	19184150390000	19171030400000	19171030390000
19172160280000	19172160270000	19184260090000	19173290230000	19173290220000
19083010330000	19083010320000	19084100940000	19172120420000	19172070140000
19184240170000	19084180110000	19084120290000	19173160240000	19184260080000
19171260320000	19211070660000	19171230190000	19184230350000	19172220220000
19172180400000	19174060210000	19173250540000	19184210430000	19171300340000
19172150430000	19171180350000	19074090270000	19172080530000	19184110430000
19184150590000	19181030320000	19182100370000	19172130080000	19173290080000
19212110400000	19171220430000	19212110390000	19212040150000	19083060140000
19184240680000	19172170610000	19184190390000	19202050400000	19172030370000
19172020460000	19172100270000	19172090590000	19172100400000	19184280510000
19172220200000	19074050340000	19083060130000	19083140230000	19171310510000
19174050130000	19184260460000	19172150440000	19172150020000	19171250300000
19171250270000	19171250290000	19171250310000	19073260030000	19174060240000
19174060230000	19174060270000	19171070350000	19173280410000	19182010360000
19182290750000	19171290130000	19171180340000	19182280460000	19171180330000
19171250340000	19171200130000	19172250520000	19202090270000	19202090240000
19174030020000	19184070050000	19202130120000	19074000120000	19172170490000
19202090320000	19173290110000	19202120170000	19202090400000	19192060390000
19173280470000	19074000670000	19074130120000	19184130300000	19083260250000
19184100440000	19184110370000	19184110440000	19171300330000	19192060400000
19184060470000	19174040250000	19174060360000	19184190480000	19174200290000
19184270560000	19174290050000	19212070100000	19212040140000	19212090160000
19074080220000	19184180620000	19184270550000	19083020450000	19173240190000
19211070580000	19074140270000	19171220320000	19173320010000	19184180600000
19172260350000	19174120340000	19182290760000	19173140360000	19184180640000
19172000540000	19201000440000	19184070430000	19184070440000	19184170560000
19083130550000	19211010520000	19084180210000	19074060200000	19084100880000
19084111200000	19212060450000	19074260100000	19181310660000	19181030330000
19083160620000	19083070280000	19174170360000	19074070280000	19171310370000
19171070360000	19171220310000	19173130020000	19173130330000	19171280120000
19181270400000	19184120370000	19182070440000	19173220020000	19183170130000
19173130310000	19192020590000	19192100340000	19172170630000	19172230090000
19173150270000	19173160230000	19173290140000	19184010040000	19074090250000
19173140030000	19173150260000	19171310430000	19083190510000	19083190490000
19173140130000	19083060160000	19083140210000	19173150360000	19074230360000
19083060100000	19083080510000	19083080520000	19174270050000	19172140100000
19172140120000	19173160220000	19173150330000	19192040370000	19192050350000
19173140350000	19083050660000	19191010560000	19192100410000	19073260190000
19171310500000	19173150240000	19074090300000	19074230350000	19173130340000
19172170740000	19173130270000	19173240140000	19173150210000	19173150350000
19074090390000	19173130220000	19172180430000	19174270060000	19073180320000
19074090290000	19084070700000	19172060170000	19074090320000	19074090260000
19083060110000	19083060150000	19083080500000	19083060120000	19171200060000

19172140110000	19174110220000	19192100420000	19172060200000	19172040330000
19172060180000	19084010120000	19182180100000	19074150410000	19182060370000
19174000280000	19083110520000	19174200270000	19171260330000	19174160040000
19074090150000	19182300200000	19171140340000	19174060200000	19174060190000
19184190540000	19174060160000	19174060180000	19174180320000	19172030410000
19073130300000	19184170490000	19184110330000	19184110610000	19184120340000
19184100360000	19184110600000	19084101250000	19173170660000	19173280360000
19171250470000	19173220220000	19202080300000	19173110230000	19084180200000
19074000210000	19174100340000	19211100030000	19171310400000	19173150310000
19073010080000	19073070180000	19211100040000	19171120140000	19181230460000
19202010290000	19212070180000	19083000660000	19202040350000	19202050180000
19202090180000	19182000460000	19171060360000	19202010400000	19202090280000
19182000450000	19202050390000	19172190420000	19184150680000	19184150600000
19184150690000	19184190470000	19184180350000	19184290270000	19202110020000
19073030570000	19171280010000	19202050190000	19083080480000	19074090380000
19202120120000	19202050120000	19202120130000	19182130280000	19202050170000
19074130230000	19171030320000	19181090210000	19202120180000	19181070490000
19174180420000	19174180410000	19171150440000	19202130070000	19184120080000
19083000600000	19184200100000	19173160190000	19171060300000	19182090260000
19184100310000	19184100330000	19184100400000	19184100420000	19184100320000
19202050060000	19084100910000	19181170130000	19211000340000	19073270140000
19211090380000	19073270100000	19212060370000	19211090360000	19211090390000
19074130250000	19074000130000	19174040240000	19074010370000	19084241270000
19182000470000	19172000180000	19181250140000	19171180170000	19172090330000
19074140170000	19181310400000	19174060150000	19173120400000	19184110500000
19184110490000	19173120410000	19211070550000	19182210270000	19173140300000
19173210100000	19084140820000	19084090510000	19084140760000	19202020260000
19084130810000	19171110420000	19084140770000	19182010330000	19184290280000
19073240190000	19172180380000	19181180230000	19073010040000	19073150260000
19184290290000	19171140270000	19174240230000	19173230060000	19171220300000
19073010050000	19084190530000	19174210390000	19173320130000	19182180350000
19181230570000	19171190020000	19083110550000	19182260140000	19173170270000
19182090400000	19171250370000	19171070370000	19192050340000	19212170040000
19173240180000	19173220210000	19084030570000	19174090060000	19171310380000
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19182250520000	19083030590000	19083030630000	19074100290000	19173140380000
19192080290000	19173150340000	19182240090000	19192100230000	19192050320000
19192080250000	19181010390000	19174200190000	19083090010000	19173290180000
19083200560000	19192100380000	19083030620000	19083090540000	19172000490000
19073180300000	19084030590000	19084030580000	19173160380000	19181090330000
19184280490000	19184120210000	19073140180000	19171260490000	19083100490000
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19174060220000	19173300010000	19211090370000	19211010510000	19184190380000
19074260090000	19184200370000	19074090190000	19074090170000	19184190560000
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19184110620000	19184110350000	19184100430000	19184270490000	19184110340000
19173240120000	19074130200000	19184110580000	19184100370000	19182130260000
19182130270000	19174160030000	19083140460000	19182200330000	19182260190000
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19184130330000	19073190150000	19184170470000	19074200290000	19173320050000
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19202120140000	19202120150000	19173210280000	19184210450000	19184210380000
19171040220000	19182160380000	19172080550000	19212070090000	19171230480000
19073270210000	19202040380000	19202040160000	19174250090000	19184190510000
19184180340000	19184180660000	19184180680000	19074280470000	19202120190000
19181230440000	19202120160000	19182120290000	19182110360000	19202120200000
19184270630000	19074150420000	19174080580000	19174080570000	19181200280000
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19181070480000	19074220240000	19181070500000	19171210330000	19181210400000
19184150580000	19182040370000	19181270290000	19171190300000	19171040180000
19171140370000	19173130180000	19174000200000	19184120160000	19202080230000
19073150240000	19181200300000	19171030350000	19172160630000	19171120040000
19172160690000	19074240050000	19171110200000	19083010550000	19171240440000
19074210220000	19173160340000	19182090390000	19074150240000	19182110410000
19083330300000	19172160650000	19171070380000	19074000470000	19174110160000
19073140190000	19181100190000	19172180020000	19073030470000	19073140170000
19074270040000	19083050580000	19084170640000	19174060140000	19073130270000
19074140190000	19074150330000	19074270080000	19174270030000	19173240110000
19174060370000	19174170090000	19191070030000	19073170210000	19073280030000
19074190230000	19174060380000	19174220060000	19084120890000	19172200260000
19174060290000	19182100380000	19074120240000	19172290030000	19173140340000
19174170110000	19212090150000	19074140240000	19181260160000	19174060250000
19073030610000	19073090120000	19074050170000	19074270070000	19083260100000
19181190240000	19174220040000	19171110400000	19084030180000	19171140420000
19084140780000	19084120960000	19084170650000	19074060240000	19182310340000

19212150490000	19073290310000	19073250250000	19171070410000	19172190260000
19073250260000	19184190500000	19182180300000	19182180360000	19181230580000
19182100330000	19181310050000	19083160240000	19171060320000	19181310040000
19184110510000	19184110450000	19184110420000	19074270090000	19171230380000
19083100210000	19172240630000	19171210320000	19181190300000	19174100250000
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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.