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	20171170090000
Property address	5723 S JUSTINE ST
Township	Lake (72)
Assessor neighborhood	72091
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$9,000	**$5,488**	**$3,512**

39.0% of the current assessed value.
Estimated tax effect about $745 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 204 other properties in assessor neighborhood 72091 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 $5.94 per square foot. This home is assessed at $9.74 per square foot, which is 64% above that median. Applying the median the Assessor already uses for those neighbors to this home's 924 square feet gives $5,488. 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	924 square feet
Land area	3,100 square feet
Year built	1893
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$9,000
Assessed value per square foot	$9.74

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	466
2	Building area within 15% of this home	310
3	Built within 15 years of this home	216
4	Same building type	207
5	Same construction quality grade	204

The comparable figure used is the median of all 204 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 204 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	204
Lowest assessed	$3.31 per square foot
25th percentile	$5.25 per square foot
Median	$5.94 per square foot
75th percentile	$8.22 per square foot
Highest assessed	$29.78 per square foot
This home	$9.74 per square foot
Position	assessed above 178 of the 204 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 204 comparables	$5.94
Building area of this home	924 sq ft
Median multiplied by building area	**$5,488**
Current total assessed value	$9,000
Difference, the reduction requested	**$3,512**

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 $3,512 in assessed value is worth roughly $745 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

204 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 204 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
20171130290000	5616 S THROOP ST	903	1895	2	1	$3,214	$3.56
20171000150000	5518 S JUSTINE ST	929	1888	3	1	$3,600	$3.88
20171240210000	5810 S JUSTINE ST	907	1903	2	1	$3,600	$3.97
20171090020000	5605 S JUSTINE ST	924	1898	3	1	$3,900	$4.22
20171210140000	5733 S ADA ST	915	1888	2	1	$3,901	$4.26
20084040220000	907 W 51ST ST	900	1888	2	1	$3,901	$4.33
20084120460000	5242 S SANGAMON ST	920	1907	2	1	$4,001	$4.35
20171210200000	5749 S ADA ST	954	1908	3	1	$4,301	$4.51
20084090320000	5218 S ABERDEEN ST	954	1881	3	1	$4,601	$4.82
20172010290000	5536 S ABERDEEN ST	940	1888	2	1	$4,601	$4.89
20082210060000	843 W 50TH PL	930	1893	2	1	$4,601	$4.95
20083180130000	5433 S LAFLIN ST	924	1898	2	1	$4,700	$5.09
20171130420000		952	1905	2	1	$5,201	$5.46
20171200150000		951	1908	2	1	$5,201	$5.47
20084200030000		912	1888	2	1	$5,000	$5.48
20084210300000		946	1888	3	1	$5,216	$5.51
20172180180000		924	1893	2	1	$5,201	$5.63
20171030150000		924	1898	3	1	$5,201	$5.63
20171250180000		912	1893	4	1	$5,200	$5.70
20081280280000		907	1893	3	1	$5,201	$5.73
20082130030000		946	1883	2	1	$5,601	$5.92
20084080360000		933	1888	4	1	$5,601	$6.00
20081200170000		924	1888	3	1	$5,601	$6.06
20081230390000		920	1896	3	1	$5,600	$6.09
20074040140000		920	1906	4	1	$5,601	$6.09
20084080180000		903	1895	2	1	$5,601	$6.20
20172010140000		903	1893	2	1	$5,601	$6.20
20083120420000		924	1888	3	1	$5,800	$6.28
20084210260000		924	1878	3	1	$5,801	$6.28
20081240330000		920	1888	2	1	$5,800	$6.30
20171250320000		897	1893	2	1	$5,702	$6.36
20083000330000		900	1895	2	1	$5,800	$6.44
20172100210000		931	1893	2	2	$6,100	$6.55
20081200040000		940	1896	2	1	$6,501	$6.92
20084110260000		946	1898	2	1	$6,801	$7.19
20074220200000		913	1900	2	1	$6,801	$7.45
20082210070000		903	1893	3	2	$6,801	$7.53
20083050220000		900	1898	2	1	$6,801	$7.56
20084050200000		892	1898	3	2	$6,801	$7.62
20074250470000		906	1903	2	1	$7,201	$7.95

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20074070160000		936	1908	2	1	$8,201	$8.76
20074070060000		924	1906	3	1	$8,201	$8.88
20074140090000		924	1898	2	1	$8,201	$8.88
20081210390000		920	1888	2	2	$8,201	$8.91
20074300070000		916	1893	3	1	$8,201	$8.95
20074150140000		916	1903	2	1	$8,201	$8.95
20074310070000		916	1890	2	1	$8,201	$8.95
20074220170000		913	1900	2	1	$8,201	$8.98
20074220150000		913	1899	2	1	$8,201	$8.98
20074300290000		910	1903	3	1	$8,201	$9.01
20083120330000		945	1888	2	1	$9,001	$9.52
20074030120000		934	1883	2	1	$9,001	$9.64
20171170090000	**5723 S JUSTINE ST**	**924**	**1893**	**2**	**1**	**$9,000**	**$9.74**
20074260280000		920	1906	3	1	$9,000	$9.78
20081300300000		920	1891	2	1	$9,001	$9.78
20074220210000		913	1900	2	1	$9,001	$9.86
20074220180000		913	1900	2	1	$9,001	$9.86
20074010150000		912	1898	2	1	$9,001	$9.87
20084010470000		950	1906	2	1	$9,400	$9.89
20083010170000		904	1890	3	1	$10,000	$11.06
20074140460000		910	1888	3	1	$14,001	$15.39

Median of all 204 comparables: $5.94 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72091, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 204 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.

20171090360000	20171230290000	20171130290000	20171130170000	20171000150000
20171240210000	20084220130000	20171100340000	20171100330000	20171090020000
20171210140000	20084040220000	20084120460000	20171180330000	20171140100000
20171230300000	20172000160000	20171220360000	20171200340000	20171210200000
20171210420000	20084010110000	20171180440000	20172250180000	20082170040000
20082160230000	20082180150000	20171220090000	20171170340000	20172090040000
20084090320000	20171200280000	20081310430000	20082150050000	20084200310000
20084150100000	20084120310000	20171150190000	20172260040000	20172010290000
20082210060000	20083180130000	20083130150000	20084200300000	20083140100000
20082180270000	20084180350000	20171220200000	20171100370000	20082190320000
20171170370000	20082160310000	20172090300000	20082130270000	20171180160000
20171180130000	20084210450000	20172170390000	20172080430000	20171250310000
20082170220000	20084190420000	20171190020000	20172060150000	20171250040000
20171100350000	20082180250000	20081270170000	20082150010000	20084150340000
20171130420000	20171200150000	20084130430000	20172090270000	20084200030000
20081310020000	20084210300000	20084100130000	20084220020000	20084220030000
20172180180000	20171030150000	20171170320000	20171170400000	20172090150000
20172000300000	20084200060000	20171250180000	20171000160000	20081170050000
20081280280000	20171120120000	20172030280000	20171100360000	20084280080000
20171160310000	20082210040000	20084100180000	20084100100000	20084100210000
20082130030000	20084190070000	20084270210000	20172240130000	20084080360000
20083160270000	20081200170000	20081230390000	20074040140000	20084080180000
20172010140000	20081290130000	20083120420000	20084210260000	20084090340000
20081240330000	20084090090000	20074150190000	20171250320000	20081290120000
20083190130000	20083000330000	20083090400000	20172100210000	20081240280000
20083190240000	20083140340000	20083190040000	20083090280000	20171110220000
20081220120000	20081200040000	20081270120000	20172080340000	20082140030000
20074220260000	20084120040000	20074230180000	20084110260000	20084100120000
20074220200000	20082210070000	20083050220000	20074000400000	20084050200000
20082170050000	20081160280000	20172090120000	20081170100000	20074250470000
20081230190000	20074110040000	20083150120000	20074260060000	20083150140000
20074040210000	20081210190000	20084110310000	20084190300000	20074070160000
20081230120000	20074070060000	20074140090000	20081210390000	20074300070000
20074150140000	20074310070000	20074220170000	20074220150000	20074300290000
20074200160000	20074100310000	20074090350000	20074130420000	20074270030000
20083120330000	20074140120000	20074030120000	20074260280000	20081300300000
20074220210000	20074220180000	20074010150000	20084010470000	20074100080000
20074190330000	20074300030000	20074080150000	20081250070000	20074050320000
20171150350000	20081280220000	20083010170000	20171130180000	20082210100000
20074130110000	20074040150000	20074160480000	20084090190000	20074140460000
20083010200000	20171170310000	20084050420000	20081170240000	

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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