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	20293110260000
Property address	7718 S LAFLIN ST HSE
Township	Lake (72)
Assessor neighborhood	72221
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$18,000

34.5% of the current assessed value.
Estimated tax effect about $1,318 a year at a 7% composite rate.

COMPARABLES IMPLY

$11,786

REDUCTION REQUESTED

$6,214

SECTION 1

The argument in one paragraph

The Assessor values 953 other properties in assessor neighborhood 72221 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 $8.73 per square foot. This home is assessed at $13.33 per square foot, which is 53% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,350 square feet gives $11,786. 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	1,350 square feet
Land area	5,070 square feet
Year built	1918
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$18,000
Assessed value per square foot	$13.33

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	1,687
2	Building area within 15% of this home	1,088
3	Built within 15 years of this home	1,026
4	Same building type	953
5	Same construction quality grade	953

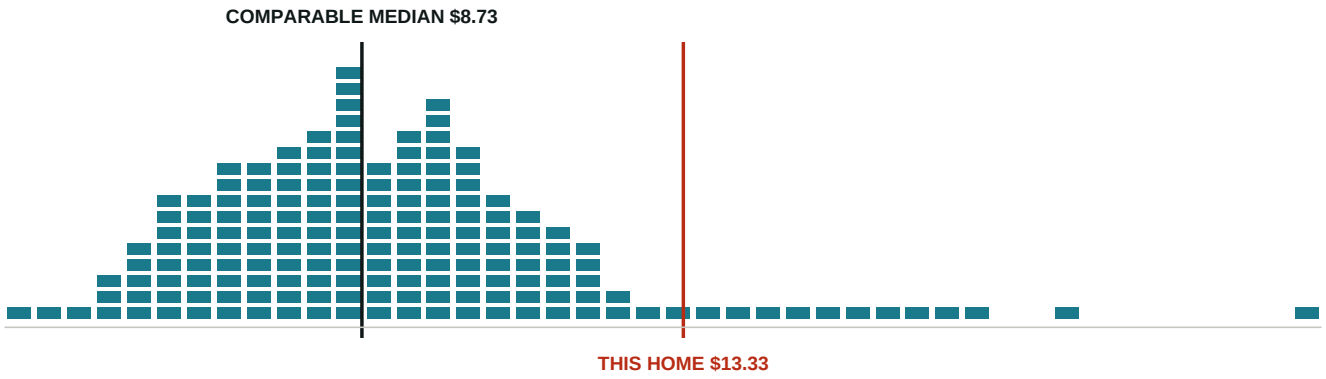
The comparable figure used is the median of all 953 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 953 properties 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	953
Lowest assessed	$3.61 per square foot
25th percentile	$7.36 per square foot
Median	$8.73 per square foot
75th percentile	$10.16 per square foot
Highest assessed	$22.47 per square foot
This home	$13.33 per square foot
Position	assessed above 929 of the 953 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 953 comparables	$8.73
Building area of this home	1,350 sq ft
Median multiplied by building area	**$11,786**
Current total assessed value	$18,000
Difference, the reduction requested	**$6,214**

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 $6,214 in assessed value is worth roughly $1,318 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

953 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 953 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
20322110160000	8010 S MORGAN ST	1,350	1918	3	1	$6,300	$4.67
20322030190000	7953 S CARPENTER ST	1,352	1921	3	1	$7,199	$5.32
20322100290000	8036 S CARPENTER ST	1,350	1920	3	1	$7,201	$5.33
20321130130000	8041 S ADA ST	1,350	1915	3	1	$7,300	$5.41
20321150140000	8041 S ELIZABETH ST	1,344	1915	3	1	$7,300	$5.43
20321060170000		1,350	1918	3	1	$7,924	$5.87
20293050100000		1,358	1925	3	1	$8,000	$5.89
20293180270000		1,344	1918	3	1	$8,100	$6.03
20321300120000		1,360	1919	3	1	$8,200	$6.03
20321100020000		1,345	1918	5	2	$8,200	$6.10
20321030270000		1,355	1927	3	1	$8,329	$6.15
20322090240000		1,352	1922	3	1	$8,900	$6.58
20322080300000		1,352	1914	3	1	$8,900	$6.58
20321200100000		1,345	1922	3	1	$8,900	$6.62
20321210330000		1,344	1918	3	1	$8,900	$6.62
20321110150000		1,354	1914	3	1	$9,600	$7.09
20321060140000		1,352	1918	3	1	$9,600	$7.10
20321060180000		1,350	1918	3	1	$9,600	$7.11
20321170270000		1,355	1921	3	1	$10,000	$7.38
20321260130000		1,345	1923	3	1	$10,000	$7.43
20321260140000		1,345	1923	3	1	$10,000	$7.43
20321150020000		1,344	1916	3	1	$10,000	$7.44
20321150150000		1,344	1916	3	1	$10,000	$7.44
20321150160000		1,344	1915	3	1	$10,000	$7.44
20321190070000		1,343	1927	3	1	$10,000	$7.45
20293060030000		1,341	1929	3	1	$10,000	$7.46
20321250110000		1,340	1925	3	1	$10,000	$7.46
20322100250000		1,344	1920	3	1	$11,000	$8.18
20321300110000		1,360	1919	3	1	$12,000	$8.82
20321100140000		1,354	1918	3	1	$12,000	$8.86
20294120200000		1,353	1918	3	1	$12,001	$8.87
20321270090000		1,350	1923	3	1	$12,000	$8.89
20321100040000		1,346	1920	3	1	$12,000	$8.92
20323160330000		1,346	1925	3	1	$12,001	$8.92
20324090190000		1,345	1920	3	1	$12,000	$8.92
20324090200000		1,345	1920	3	1	$12,000	$8.92
20324090220000		1,345	1920	3	1	$12,000	$8.92
20321150130000		1,344	1915	3	1	$12,000	$8.93
20321010290000		1,344	1922	3	1	$12,000	$8.93
20322260190000		1,343	1923	3	1	$12,001	$8.94

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20321140310000		1,360	1916	3	1	$13,000	$9.56
20321150120000		1,356	1915	3	1	$13,000	$9.59
20321060150000		1,352	1918	3	1	$13,000	$9.62
20321220070000		1,350	1921	3	1	$13,000	$9.63
20323160310000		1,346	1918	4	1	$13,001	$9.66
20321270230000		1,345	1921	3	1	$13,000	$9.67
20321200040000		1,344	1916	3	1	$13,000	$9.67
20322260130000		1,358	1923	3	1	$14,001	$10.31
20323040240000		1,353	1925	3	1	$14,001	$10.35
20322260340000		1,352	1927	3	2	$14,001	$10.36
20322260260000		1,345	1920	3	1	$14,001	$10.41
20321190280000		1,344	1922	3	1	$14,000	$10.42
20322090100000		1,344	1918	3	1	$14,000	$10.42
20323200280000		1,354	1925	3	1	$15,000	$11.08
20323160340000		1,346	1925	3	1	$15,001	$11.14
20321090070000		1,349	1918	3	2	$17,000	$12.60
20324090210000		1,345	1920	3	1	$17,400	$12.94
20293110260000	**7718 S LAFLIN ST HSE**	**1,350**	**1918**	**3**	**1**	**$18,000**	**$13.33**
20321270080000		1,350	1923	3	2	$20,000	$14.81
20321210100000		1,344	1919	3	1	$22,000	$16.37
20321300230000		1,354	1927	3	1	$23,000	$16.99

Median of all 953 comparables: $8.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72221, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 953 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.

20293180070000	20293060010000	20321280220000	20322110160000	20294260240000
20293150090000	20321160280000	20294120240000	20294180060000	20293110250000
20323180180000	20294060130000	20321100260000	20321150030000	20322030130000
20293140040000	20293150140000	20293130350000	20323070360000	20322030190000
20294170070000	20294090030000	20322100290000	20322100300000	20321160320000
20321130130000	20293110380000	20321150140000	20294030210000	20322100080000
20321090240000	20294220200000	20321210270000	20294010320000	20323280330000
20321270320000	20294100110000	20293110280000	20322020210000	20293180030000
20321030340000	20321120200000	20321220220000	20293190070000	20293060420000
20322110190000	20321030140000	20293150220000	20293110320000	20323180370000
20322100270000	20294160360000	20321120290000	20321210110000	20293050250000
20294050010000	20293130180000	20321230050000	20321060110000	20321190330000
20321060170000	20322100210000	20294070120000	20293050100000	20294290190000
20321130260000	20293150340000	20293180060000	20322100090000	20293060280000
20321270330000	20321090200000	20322110260000	20322100170000	20321090100000
20293140360000	20321210200000	20293180270000	20294060330000	20321300120000
20321220300000	20321130340000	20293060310000	20293190110000	20294060060000
20294060080000	20293060020000	20321160350000	20321100020000	20321130030000
20293060400000	20322020090000	20321030270000	20293180050000	20293170220000
20323220060000	20321280240000	20294170080000	20321050070000	20294060140000
20321210030000	20293130120000	20293060090000	20294180150000	20294070150000
20322000250000	20293120150000	20293110230000	20321170030000	20321130220000
20321230100000	20294130220000	20322080370000	20322110270000	20321190130000
20321100290000	20293160120000	20293140200000	20322020060000	20323130330000
20323130320000	20294090260000	20321110130000	20294240210000	20321010260000
20293180110000	20321100320000	20322250250000	20294070110000	20293130220000
20321300350000	20321260270000	20322240310000	20293180290000	20294130200000
20293060100000	20293180250000	20293210210000	20293180230000	20321020130000
20322090240000	20322080300000	20322100200000	20293050120000	20321200100000
20321210330000	20293190130000	20321300160000	20321010340000	20322030120000
20293120030000	20324090060000	20321270070000	20293060290000	20293150200000
20293060130000	20294070100000	20322030210000	20321140330000	20321310140000
20293050240000	20294160350000	20294200210000	20321190080000	20321000330000
20293180130000	20321140070000	20321010120000	20321020120000	20321020230000
20323260240000	20294060110000	20321300300000	20322090050000	20324090230000
20322100240000	20294200260000	25051060070000	20321090260000	20322100280000
20293190100000	20293130210000	20322020080000	20294120080000	20322110290000
20294160310000	20324090260000	20324090050000	20322100060000	20322100120000
20321200150000	20321100280000	20294060070000	20294250120000	20294060100000
20294060050000	20294060090000	20321040190000	20293050280000	20321120140000
20322020170000	20293050130000	20321240280000	20293060060000	20321210090000
20322100130000	20293110360000	20293190150000	20321110150000	20321130100000
20321060140000	20321060180000	20321270310000	20321210290000	20321050330000
20293160080000	20293180180000	20321120220000	20293050080000	20293130140000
20321090230000	20321010310000	20321130270000	20321200030000	20321290300000

20293150350000	20321230090000	20321220020000	20293050110000	20321120070000
20321290200000	20294100060000	20321210080000	20321220150000	20321150100000
20321130060000	20293060080000	20321100010000	20321090190000	20324090080000
20321170270000	20294060300000	20293050090000	20321230150000	20293050270000
20321190040000	20321260130000	20321260140000	20321150020000	20321150150000
20321150160000	20321190070000	20294110060000	20293060030000	20321250110000
20294090090000	20322010240000	20294250200000	20321150090000	20321250340000
20322080380000	20321010160000	20322080280000	20322080350000	20322080360000
20324090090000	20321090040000	20321190020000	20321020080000	20294170040000
20321010280000	20321020090000	20294060120000	20321120210000	20322020140000
20322260250000	20293180120000	20321220060000	20324090010000	20322010160000
20321280070000	20321120120000	20321080350000	20322260270000	20321060160000
20294170280000	20294030280000	20321200020000	20321200240000	20321200190000
20294020030000	20324010150000	20321280250000	20321060260000	20321150080000
20294110160000	20294090340000	20321020270000	20294090300000	20294070160000
20293130290000	20321260060000	20321240260000	20321220040000	20294030290000
20321300210000	20323150390000	20321290100000	20294020150000	20321300330000
20321290060000	20321200090000	20321010200000	20321130120000	20294100390000
20293210280000	20293180190000	20322180290000	20321170300000	20323030370000
20321280140000	20293160090000	20321120250000	20293110310000	20294110110000
20323050390000	20322100190000	20321010230000	20294050030000	20321260150000
20321220110000	20323280230000	20322250080000	20321300140000	20293150360000
20293130330000	20321270290000	20294190110000	20322090130000	20323170050000
20321120160000	20321120170000	20321220130000	20294280200000	20294170250000
20294170020000	20294110150000	20294170300000	20294030120000	20321290120000
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20321280040000	20321090060000	20321280150000	20323150380000	20321240400000
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20323030160000	20321190150000	20322250260000	20322100250000	20294040230000
20321110230000	20294110140000	20324090160000	20323000180000	20321030250000
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20322180140000	20322090180000	20321100090000	20323140110000	20294170260000
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20324090070000	20322090120000	20324080360000	20294030270000	20322250230000
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20294110130000	20294080320000	20323030360000	20322010140000	20321250230000
20323120260000	20322250150000	20294040150000	20294250220000	20294250210000
20294100320000	20321090030000	20322080270000	20321280030000	20321010360000
20321010350000	20321240310000	20322180280000	20323040440000	20323050090000
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20321270090000	20321300320000	20321260100000	20321100040000	20323160330000
20324090190000	20324090200000	20324090220000	20294190260000	20321150130000
20321010290000	20322260190000	20321010300000	20321250360000	20321090250000
20322030110000	20323260380000	20321260240000	20294090320000	20323290320000
20321030180000	20321300060000	20322260210000	20321260320000	20294100040000
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20322180300000	20322180170000	20321070230000	20323240280000	20322090160000
20322260120000	20323180020000	20322180020000	20321130110000	20294100230000
20322260280000	20294100240000	20323130080000	20294000270000	20323280210000
20323280220000	20323280170000	20323280190000	20323280180000	20323280160000
20323040310000	20323200050000	20323110240000	20321200270000	20321020100000
20321280310000	20321230060000	20322250290000	20294100120000	20322090250000
20321190310000	20322010230000	20322090260000	20321170290000	20294040200000
20321000310000	20294170030000	20294030220000	20294030190000	20294030240000
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20321210280000	20322180260000	20323210160000	20322180270000	20294100020000
20323260100000	20322240320000	20321140340000	20321050260000	20294000250000
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20294040260000	20322250020000	20321240290000	20321200120000	20321140310000
20321220090000	20323200020000	20294170160000	20321150120000	20323190280000
20293080150000	20322100140000	20321000300000	20321110240000	20323220170000
20322250120000	20294030110000	20323240230000	20293180200000	20323120060000
20321060150000	20323120070000	20323160020000	20323120160000	20323120150000
20323120110000	20323210280000	20323210100000	20321220070000	20322250030000
20321190200000	20323160310000	20321270130000	20321270230000	20321200040000
20321290210000	20321090220000	20321230120000	20323150360000	20321190050000
20322180240000	20322240280000	20321110320000	20323180360000	20323290330000
20324090280000	20323130090000	20323110260000	20323140020000	20323110090000
20323180090000	20321010320000	20321170040000	20322090080000	20321190120000
20323180040000	20323180050000	20323060120000	20323190270000	20323030210000
20323030240000	20321190090000	20323070380000	20321300170000	20321130140000
20323190120000	20322240270000	20321260310000	20321120110000	20323030290000
20322110250000	20322250310000	20323260090000	20322240180000	20323110120000
20321150180000	20324080350000	20323280250000	20321280060000	20321200200000
20322250090000	20322250320000	20322240210000	20321100160000	20321170120000
20321210020000	20323130370000	20321050320000	20323150310000	20321020070000
20323070320000	20323160140000	20323120360000	20323140030000	20321100030000
20324010390000	20322080290000	20321100050000	20321200130000	20322010300000
20322250140000	20322020160000	20322180230000	20322180220000	20321130150000
20321090050000	20322240250000	20323210330000	20323150250000	20323030280000
20322250280000	20321300310000	20323040170000	20323250020000	20321170240000
20321230130000	20323160090000	20323190180000	20323190190000	20321240390000
20321290070000	20322090110000	20323290090000	20321200110000	20294100010000
20323230210000	20294030260000	20321290240000	20293080070000	20321270100000
20321220350000	20323000160000	20321240340000	20323220150000	20321260250000
20322180100000	20321240300000	20322260130000	20323250270000	20323110080000
20323130340000	20322250060000	20323050330000	20321220120000	20323040240000
20322260340000	20294030130000	20323120050000	20321040340000	20323160160000
20323150320000	20323150330000	20322260260000	20323120130000	20321020250000
20321190280000	20322090100000	20294040210000	20323030400000	20323120140000

20323180240000	20321220340000	20323120120000	20323240130000	20323140070000
20321280130000	20323160210000	20323040160000	20321120100000	20322180320000
20322260200000	20323060060000	20322180190000	20321260260000	20322260240000
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20323110340000	20323160350000	20321290130000	20321230160000	20323210290000
20322180120000	20323250250000	20323160120000	20321270060000	20323040150000
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20323190420000	20321310150000	20323290030000	20323130290000	20323270010000
20323300030000	20323040050000	20324090320000	20324010350000	20324010280000
20323280080000	20324090270000	20293180240000	20321110280000	20322260230000
20323040330000	20323180070000	20323160110000	20323210110000	20322260080000
20323180230000	20323060160000	20323180200000	20323210220000	20323200310000
20323140060000	20323200280000	20324080340000	20323280200000	20323160340000
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20323030110000	20323210270000	20322260100000	20322260110000	20323200070000
20323120100000	20321190270000	20323170340000	20323040350000	20321270300000
20323290020000	20323040140000	20323280040000	20323070260000	20324010240000
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20323030130000	20323030180000	20323180060000	20323030270000	20322260170000
20323220080000	20321190160000	20323180270000	20323240270000	20321140300000
20293210260000	20323240210000	20323240200000	20323120350000	20323120340000
20323120330000	20323040040000	20321070150000	20321270110000	20321300090000
20323030310000	20323120020000	20323040110000	20323120250000	20323040100000
20322250050000	20323280060000	20294110040000	20323120300000	20323210120000
20323200120000	20293190170000	20323030230000	20294020140000	20323130040000
20323030390000	20323180210000	20294090210000	20323110350000	20323160130000
20323030120000	20323170040000	20323120310000	20323190070000	20323120040000
20323200100000	20323290160000	20323050320000	20323050310000	20323040070000
20323150260000	20323200110000	20323240240000	20323110290000	20323270070000
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20294100030000	20321100200000	20321300230000	20323130280000	20293190020000
20321000210000	20322000210000	20323300090000	20293210010000	20323000130000
20321170250000	20323110330000	20321220260000		

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.