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	20332050300000
Property address	7936 S PERRY ST
Township	Lake (72)
Assessor neighborhood	72260
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$12,000

36.4% of the current assessed value.

COMPARABLES IMPLY

$7,636

REDUCTION REQUESTED

$4,364

Estimated tax effect about $926 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 76 other properties in assessor neighborhood 72260 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 $8.26 per square foot. This home is assessed at $12.99 per square foot, which is 57% above that median. Applying the median the Assessor already uses for those neighbors to this home's 924 square feet gives $7,636. 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	3,720 square feet
Year built	1924
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$12,000
Assessed value per square foot	$12.99

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	141
2	Building area within 15% of this home	131
3	Built within 15 years of this home	77
4	Same building type	76
5	Same construction quality grade	76

The comparable figure used is the median of all 76 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 76 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	76
Lowest assessed	$4.76 per square foot
25th percentile	$6.85 per square foot
Median	$8.26 per square foot
75th percentile	$9.85 per square foot
Highest assessed	$24.74 per square foot
This home	$12.99 per square foot
Position	assessed above 70 of the 76 comparable properties, the 92nd percentile



$4.76 per sq ft — 76 comparable properties by assessed value per square foot, one mark is one property — $24.74 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 76 comparables	$8.26
Building area of this home	924 sq ft
Median multiplied by building area	**$7,636**
Current total assessed value	$12,000
Difference, the reduction requested	**$4,364**

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 $4,364 in assessed value is worth roughly $926 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

76 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 76 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
20284050390000	56 W 76TH ST	966	1916	2	1	$4,600	$4.76
20284120330000	7652 S LAFAYETTE AVE	979	1920	2	1	$4,900	$5.01
20284050140000	7521 S PERRY AVE	968	1914	2	1	$5,200	$5.37
20284120060000	7619 S PERRY AVE	979	1921	3	1	$5,300	$5.41
20284120350000	7658 S LAFAYETTE AVE	979	1923	2	1	$5,401	$5.52
20284120270000	7630 S LAFAYETTE AVE	874	1919	2	1	$4,901	$5.61
20284120050000	7615 S PERRY AVE	979	1921	3	1	$5,600	$5.72
20284120040000	7611 S PERRY AVE	979	1921	2	1	$5,600	$5.72
20284120260000	7626 S LAFAYETTE AVE	874	1919	2	1	$5,001	$5.72
20284120300000	7640 S LAFAYETTE AVE	874	1919	2	1	$5,001	$5.72
20332030140000	7941 S YALE AVE HSE	984	1922	2	1	$5,700	$5.79
20332140240000	8032 S LAFAYETTE AVE	966	1924	2	1	$5,900	$6.11
20284110250000	139 W 76TH ST	884	1916	4	1	$5,500	$6.22
20332020290000	7942 S YALE AVE	975	1913	3	1	$6,109	$6.27
20284110430000	7642 S PERRY AVE	912	1921	2	1	$5,800	$6.36
20284120090000	7629 S PERRY AVE	874	1915	4	1	$5,600	$6.41
20284110420000	7638 S PERRY AVE	912	1921	2	1	$6,200	$6.80
20284120290000	7638 S LAFAYETTE AVE	874	1919	2	2	$6,001	$6.87
20284120100000	7631 S PERRY AVE	874	1921	2	1	$6,100	$6.98
20332170210000	8106 S PRINCETON AVE	968	1926	2	1	$6,800	$7.02
20332170240000	8116 S PRINCETON AVE	968	1926	2	1	$6,800	$7.02
20332170310000	8136 S PRINCETON AVE	968	1926	2	1	$6,800	$7.02
20332060120000	7919 S PERRY AVE	949	1923	2	1	$6,800	$7.17
20332090440000	8056 S PRINCETON AVE	936	1925	4	1	$6,801	$7.27
20332160130000	8135 S STEWART AVE	960	1926	2	1	$7,000	$7.29
20332170080000	8123 S HARVARD AVE	930	1926	2	1	$6,800	$7.31
20332050100000	7919 S LASALLE ST	924	1931	2	1	$6,800	$7.36
20332050130000	7929 S LASALLE ST	924	1926	2	1	$6,800	$7.36
20332120260000	8024 S LASALLE ST	946	1936	2	1	$7,141	$7.55
20332170180000	8153 S HARVARD AVE	947	1925	2	1	$7,201	$7.60
20332040360000	7936 S LASALLE ST	886	1923	2	1	$7,200	$8.13
20284120110000	7635 S PERRY AVE	958	1922	2	1	$7,900	$8.25
20332260240000	8226 S PERRY AVE	981	1938	2	1	$8,200	$8.36
20332060130000	7921 S PERRY AVE	966	1923	3	1	$8,200	$8.49
20332140260000	8036 S LAFAYETTE AVE	966	1929	2	1	$8,200	$8.49
20332060180000	7937 S PERRY AVE H	966	1922	2	1	$8,200	$8.49
20332170230000	8112 S PRINCETON AVE	947	1926	2	1	$8,200	$8.66
20332170320000	8140 S PRINCETON AVE	947	1926	2	1	$8,205	$8.66
20332170290000	8130 S PRINCETON AVE HSE	942	1926	4	1	$8,200	$8.70
20332160040000	8109 S STEWART AVE	960	1926	2	1	$8,400	$8.75

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20332120320000	8046 S LASALLE ST	982	1925	2	1	$8,600	$8.76
20332140140000	8043 S PERRY AVE	929	1923	2	1	$8,200	$8.83
20332200370000	8148 S LASALLE ST HSE	970	1932	2	1	$8,600	$8.87
20332060190000	7939 S PERRY AVE	906	1923	3	1	$8,200	$9.05
20332040400000	7950 S LASALLE ST	903	1926	2	1	$8,600	$9.52
20332170170000	8149 S HARVARD AVE	968	1926	3	1	$9,700	$10.02
20332180180000	8153 S PRINCETON AVE	976	1928	2	2	$10,001	$10.25
20332160080000		960	1930	2	1	$10,000	$10.42
20332050120000		924	1926	3	2	$9,700	$10.50
20332170120000		947	1926	2	1	$10,000	$10.56
20332130080000		903	1925	2	1	$9,700	$10.74
20332050110000		903	1926	2	1	$9,700	$10.74
20332100310000		900	1929	2	1	$10,000	$11.11
20332180130000		976	1928	2	1	$12,000	$12.30
20332050300000	**7936 S PERRY ST**	**924**	**1924**	**2**	**1**	**$12,000**	**$12.99**
20284120250000		874	1921	2	1	$12,001	$13.73
20284120080000		910	1911	3	1	$13,800	$15.16
20284120280000		874	1919	2	1	$14,342	$16.41
20332130140000		943	1924	2	1	$17,000	$18.03
20332120310000		925	1925	2	1	$18,000	$19.46
20332200360000		970	1927	2	1	$24,000	$24.74

Median of all 76 comparables: $8.26 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72260, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 76 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.

20284050390000	20284120330000	20284050140000	20284120060000	20284120350000
20284120270000	20284120050000	20284120040000	20284120260000	20284120300000
20332030140000	20284120150000	20332140240000	20284110250000	20284120140000
20332020290000	20284110430000	20284120090000	20284110420000	20284120290000
20332170200000	20284120100000	20332030090000	20332170210000	20332170240000
20332170310000	20332060120000	20332090440000	20332160130000	20332170080000
20332050100000	20332050130000	20332120260000	20332170180000	20332040360000
20332030110000	20332110070000	20284120110000	20332090430000	20332090350000
20332100150000	20332260240000	20332060130000	20332140260000	20332060180000
20332170230000	20332170320000	20332170290000	20332160040000	20332120320000
20332140140000	20332200370000	20332060190000	20332040400000	20332030150000
20332030170000	20332090360000	20332170170000	20332090410000	20332180180000
20332160080000	20332050120000	20332170120000	20332130080000	20332050110000
20332100310000	20332090370000	20332090340000	20332090330000	20332180130000
20284120250000	20284120080000	20284120280000	20332130140000	20332120310000
20332200360000				

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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