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	24134080070000
Property address	10820 S FAIRFIELD AVE
Township	Lake (72)
Assessor neighborhood	72423
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$44,206

11.4% of the current assessed value.

COMPARABLES IMPLY

$39,177

Estimated tax effect about $1,067 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,029

SECTION 1

The argument in one paragraph

The Assessor values 232 other properties in assessor neighborhood 72423 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 $18.26 per square foot. This home is assessed at $20.61 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,145 square feet gives $39,177. 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	2,145 square feet
Land area	6,210 square feet
Year built	1942
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	1
Half bathrooms	1

Total assessed value	$44,206
Assessed value per square foot	$20.61

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	1,003
2	Building area within 15% of this home	282
3	Built within 15 years of this home	232
4	Same building type	232
5	Same construction quality grade	232

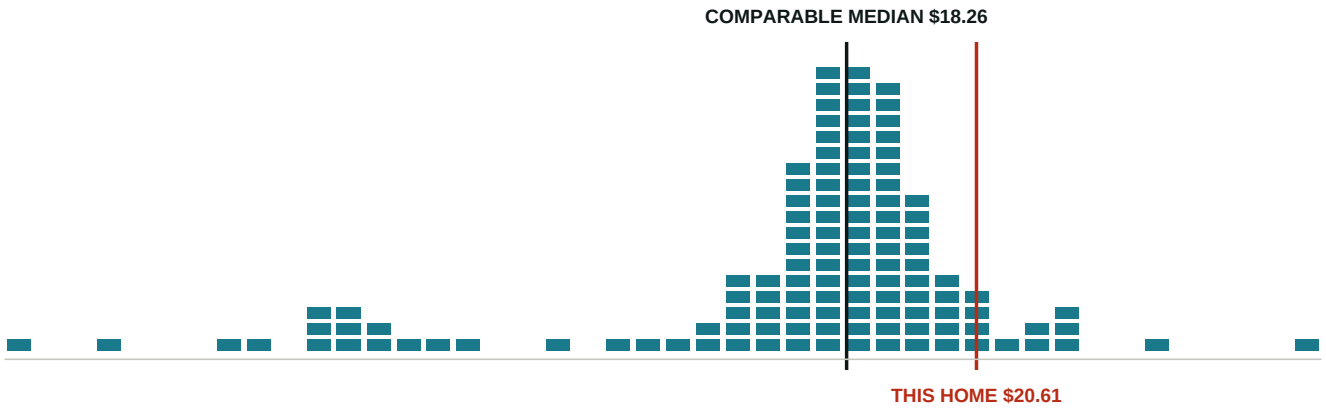
The comparable figure used is the median of all 232 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 232 properties 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	232
Lowest assessed	$3.06 per square foot
25th percentile	$17.23 per square foot
Median	$18.26 per square foot
75th percentile	$19.16 per square foot
Highest assessed	$26.84 per square foot
This home	$20.61 per square foot
Position	assessed above 213 of the 232 comparable properties, the 92nd percentile



$3.06 per sq ft — 232 comparable properties by assessed value per square foot, one mark is 2 properties — $26.84 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 232 comparables	$18.26
Building area of this home	2,145 sq ft
Median multiplied by building area	**$39,177**
Current total assessed value	$44,206
Difference, the reduction requested	**$5,029**

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 $5,029 in assessed value is worth roughly $1,067 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

232 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 232 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
24133020500000	10759 S ALBANY AVE 6	2,152	1951	4	1	$16,904	$7.86
24131070250000	10406 S SACRAMENTO AVE	2,131	1947	4	3	$18,563	$8.71
24131070240000	10404 S SACRAMENTO AVE	2,131	1947	7	3	$18,563	$8.71
24131050430000	10458 S ALBANY AVE	2,120	1957	4	2	$20,619	$9.73
24131050420000	10458 S ALBANY AVE	2,120	1957	4	2	$20,636	$9.73
24142160170000	10532 S SAWYER AVE	2,119	1951	4	2	$22,363	$10.55
24142160180000	10532 S SAWYER AVE	2,119	1951	4	2	$22,363	$10.55
24133020230000	10759 S ALBANY AVE	2,152	1951	4	1	$24,030	$11.17
24144041010000	10743 S SAWYER AVE	2,104	1956	4	2	$28,000	$13.31
24242120050000	11215 S MAPLEWOOD AVE	2,199	1949	5	2	$33,562	$15.26
24242070140000	11139 S ARTESIAN AVE	2,199	1947	4	1	$34,000	$15.46
24144060330000	10717 S SAWYER AVE	2,180	1952	4	2	$34,772	$15.95
24233110630000	3600 W 116TH PL	2,187	1954	4	2	$35,127	$16.06
24131090500000	10547 S TROY ST	2,171	1949	4	2	$35,000	$16.12
24242050380000	11156 S CAMPBELL AVE	2,094	1953	4	2	$34,318	$16.39
24242250130000	2447 W 114TH ST	2,180	1941	4	1	$36,000	$16.51
24232100660000	3418 W 114TH ST	2,188	1947	5	2	$37,000	$16.91
24242200220000	11416 S FAIRFIELD AVE	2,091	1950	4	2	$35,833	$17.14
24242080380000		2,119	1929	5	2	$36,673	$17.31
24142100340000		2,188	1945	4	2	$38,000	$17.37
24234010530000		2,128	1946	3	2	$37,043	$17.41
24131040360000		2,140	1952	3	3	$37,361	$17.46
24242180540000		2,199	1949	4	2	$39,000	$17.74
24134300040000		2,128	1948	4	2	$37,964	$17.84
24234070050000		2,087	1957	4	3	$37,355	$17.90
24142151300000		2,176	1953	4	2	$39,000	$17.92
24134210340000		2,170	1940	4	2	$39,000	$17.97
24131120690000		2,104	1952	4	2	$38,000	$18.06
24142040260000		2,099	1944	2	2	$38,001	$18.10
24134210350000		2,079	1940	4	2	$37,706	$18.14
24134290140000		2,140	1945	4	1	$39,001	$18.22
24244080390000		2,139	1955	3	2	$39,001	$18.23
24134070080000		2,116	1931	4	2	$38,594	$18.24
24134280320000		2,173	1948	5	2	$39,881	$18.35
24132160220000		2,108	1945	4	2	$38,924	$18.46
24134200080000		2,175	1942	4	2	$40,203	$18.48
24144150780000		2,152	1954	4	3	$40,000	$18.59
24134110290000		2,196	1957	4	2	$41,000	$18.67
24134090600000		2,100	1943	4	2	$39,219	$18.68
24134280200000		2,081	1942	4	1	$39,001	$18.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24132150080000		2,132	1954	4	2	$40,000	$18.76
24142040250000		2,127	1944	4	2	$40,001	$18.81
24134280330000		2,106	1946	4	2	$40,000	$18.99
24142090330000		2,104	1952	4	3	$40,000	$19.01
24142100320000		2,088	1945	4	3	$40,000	$19.16
24144041750000		2,088	1943	4	2	$40,000	$19.16
24134280250000		2,192	1945	4	2	$42,001	$19.16
24242220550000		2,135	1945	2	1	$41,000	$19.20
24244190050000		2,120	1954	4	3	$41,000	$19.34
24134010080000		2,167	1942	4	2	$42,138	$19.45
24134010040000		2,124	1943	4	2	$41,807	$19.68
24142050170000		2,177	1943	4	3	$43,000	$19.75
24134090640000		2,119	1942	4	2	$42,000	$19.82
24232050420000		2,119	1950	4	3	$42,001	$19.82
24232120430000		2,144	1947	3	3	$42,541	$19.84
24142151390000		2,107	1954	4	3	$42,000	$19.93
24241060560000		2,146	1956	4	3	$43,000	$20.04
24134250150000		2,080	1930	4	2	$42,001	$20.19
24134110110000		2,138	1949	3	3	$44,000	$20.58
24134080070000	**10820 S FAIRFIELD AVE**	**2,145**	**1942**	**5**	**1**	**$44,206**	**$20.61**
24134020240000		2,160	1941	4	2	$47,000	$21.76

Median of all 232 comparables: $18.26 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72423, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 232 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.

24131150370000	24133100590000	24131100150000	24241080010000	24131130330000
24133020500000	24131070250000	24131070240000	24131090050000	24131090060000
24131130320000	24234040060000	24234040050000	24234040130000	24234040140000
24131060350000	24131060360000	24131050430000	24131050420000	24131090260000
24131090270000	24142160170000	24142160180000	24131050340000	24131050330000
24133020230000	24241080020000	24144041010000	24131150360000	24131100140000
24242120050000	24242070140000	24133100580000	24234040560000	24242120290000
24144060330000	24233110630000	24131090500000	24142190010000	24131030020000
24242050380000	24142151110000	24242070180000	24232080150000	24242250130000
24244180150000	24144230460000	24232030530000	24232130540000	24234060130000
24232100660000	24242070100000	24134010150000	24242210370000	24242200220000
24244080470000	24132210070000	24242150280000	24234060090000	24242170660000
24232050160000	24242150260000	24242170620000	24242080380000	24242140010000
24242140370000	24142100340000	24234010530000	24242160120000	24232010590000
24131040360000	24142151920000	24232160470000	24244020070000	24244020140000
24244180240000	24142151210000	24131100410000	24132040120000	24134220280000
24232150690000	24242180540000	24142060280000	24244070140000	24134300040000
24132060280000	24234070050000	24242070160000	24233150230000	24142160390000
24142151300000	24244130350000	24242060120000	24134210340000	24132220160000
24242170550000	24131100450000	24244130520000	24232100680000	24244120140000
24242010060000	24232030450000	24244040470000	24131120690000	24131060140000
24242230470000	24242160420000	24244070070000	24142040260000	24242050440000
24134210350000	24132060310000	24131050180000	24134290140000	24244080390000
24134070080000	24134130110000	24134110330000	24242210210000	24131150480000
24134280320000	24134080210000	24134210270000	24242110380000	24134180200000
24134280230000	24134290120000	24134050120000	24244140400000	24244080380000
24134100110000	24132160220000	24134200080000	24131070030000	24134280120000
24134280220000	24134020260000	24144150780000	24244120070000	24242240540000
24132050250000	24131060420000	24134220070000	24134110290000	24134090600000
24132310310000	24144150630000	24134120330000	24134280200000	24134200110000
24134200240000	24132150080000	24142040250000	24131150460000	24142050200000
24133050110000	24132230120000	24244040490000	24244030380000	24132150150000
24134280330000	24134100060000	24142150970000	24232130300000	24142090330000
24132130050000	24144040510000	24134140780000	24134020230000	24132080150000
24134100270000	24134090250000	24142151120000	24142100320000	24144041750000
24134280250000	24134290130000	24131090480000	24134100260000	24242220550000
24132160180000	24134050520000	24134240090000	24232120790000	24142090270000
24244190050000	24142180580000	24134010080000	24244140560000	24134090660000
24134080080000	24134160100000	24134170260000	24242210110000	24134220160000
24142050310000	24134010040000	24134120490000	24134090550000	24142050170000
24134020290000	24134090640000	24232050420000	24232120430000	24134160320000
24132240120000	24142151390000	24241060560000	24142050320000	24134250150000
24134050570000	24144150450000	24134110110000	24134190040000	24131100300000
24134080140000	24134200050000	24134220320000	24134090490000	24142100290000
24133020540000	24234020720000	24134020240000	24144150490000	24134140820000

24134130200000 24131050570000 24142090340000 24131010190000 24131030120000
24142151360000 24242170560000

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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