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	24232120360000
Property address	3243 W 112TH PL
Township	Lake (72)
Assessor neighborhood	72423
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,001	**$26,766**	**$3,235**

10.8% of the current assessed value.
Estimated tax effect about $686 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 919 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 $21.28 per square foot. This home is assessed at $23.85 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,258 square feet gives $26,766. 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	1,258 square feet
Land area	5,418 square feet
Year built	1947
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	1
Half bathrooms	1

Total assessed value	$30,001
Assessed value per square foot	$23.85

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	2,440
2	Building area within 15% of this home	1,664
3	Built within 15 years of this home	1,244
4	Same building type	921
5	Same construction quality grade	919

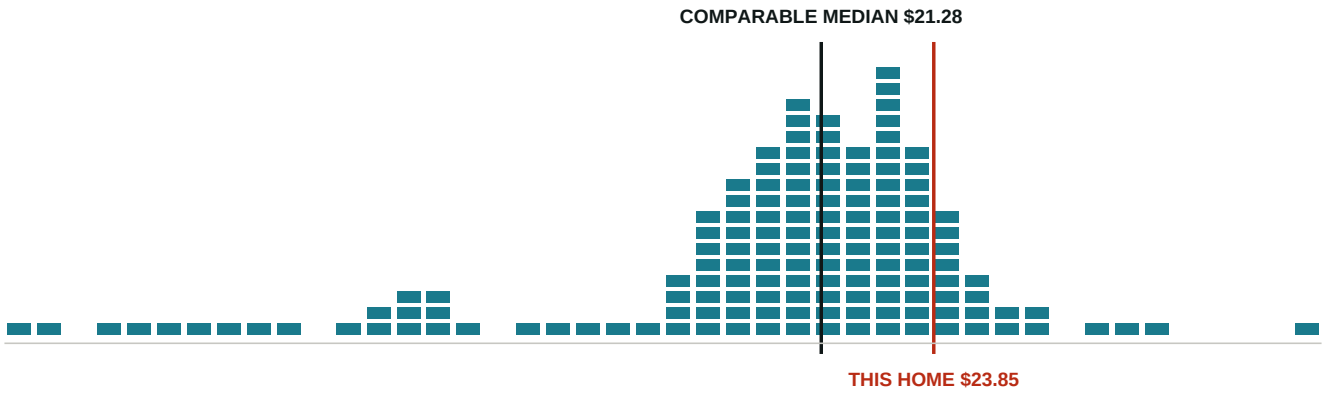
The comparable figure used is the median of all 919 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 919 properties 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	919
Lowest assessed	$2.61 per square foot
25th percentile	$19.47 per square foot
Median	$21.28 per square foot
75th percentile	$22.94 per square foot
Highest assessed	$32.71 per square foot
This home	$23.85 per square foot
Position	assessed above 816 of the 919 comparable properties, the 89th percentile



$2.61 per sq ft — 919 comparable properties by assessed value per square foot, one mark is 7 properties — $32.71 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 919 comparables	$21.28
Building area of this home	1,258 sq ft
Median multiplied by building area	**$26,766**
Current total assessed value	$30,001
Difference, the reduction requested	**$3,235**

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 $3,235 in assessed value is worth roughly $686 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

919 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 919 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
24241010180000	11133 S TROY ST	1,277	1958	3	1	$8,925	$6.99
24242080440000	11258 S FAIRFIELD AVE	1,263	1954	3	1	$10,472	$8.29
24244010020000	2559 W 115TH ST	1,240	1953	3	1	$13,704	$11.05
24133050300000	10834 S ALBANY AVE	1,263	1950	3	1	$14,438	$11.43
24133050310000	10834 S ALBANY AVE	1,263	1950	3	1	$14,438	$11.43
24131030330000	10326 S SACRAMENTO AVE	1,244	1954	3	1	$14,563	$11.71
24131030340000	10330 S SACRAMENTO AVE	1,244	1954	3	1	$14,563	$11.71
24244010010000		1,240	1953	3	1	$15,075	$12.16
24242090030000		1,267	1957	3	1	$15,985	$12.62
24242090040000		1,267	1957	3	1	$15,985	$12.62
24242080450000		1,263	1954	3	1	$18,852	$14.93
24144150830000		1,253	1953	3	1	$23,000	$18.36
24244020020000		1,248	1956	3	1	$23,248	$18.63
24242210460000		1,243	1947	3	1	$23,235	$18.69
24241010170000		1,277	1958	3	1	$23,981	$18.78
24244100410000		1,262	1953	3	1	$24,000	$19.02
24244110010000		1,269	1955	3	1	$24,436	$19.26
24244060120000		1,249	1957	3	1	$24,210	$19.38
24244090040000		1,272	1952	3	1	$25,000	$19.65
24244090060000		1,265	1953	3	1	$25,000	$19.76
24234040660000		1,260	1953	3	1	$25,001	$19.84
24244160060000		1,255	1952	3	1	$25,001	$19.92
24244110080000		1,255	1952	3	1	$25,001	$19.92
24244120040000		1,255	1952	3	1	$25,042	$19.95
24244120080000		1,269	1954	3	1	$25,597	$20.17
24234040510000		1,266	1953	3	1	$26,000	$20.54
24134050180000		1,276	1953	3	1	$26,245	$20.57
24244150100000		1,263	1954	2	1	$26,000	$20.59
24131000270000		1,263	1954	3	1	$26,000	$20.59
24134020120000		1,255	1952	3	1	$25,925	$20.66
24244020050000		1,258	1952	3	1	$26,001	$20.67
24244030350000		1,265	1955	3	1	$26,194	$20.71
24244120100000		1,255	1952	3	1	$26,001	$20.72
24144150840000		1,253	1953	3	1	$26,000	$20.75
24131000480000		1,240	1959	3	1	$26,001	$20.97
24244180400000		1,251	1953	3	1	$26,265	$21.00
24134130190000		1,267	1939	3	1	$26,687	$21.06
24242010270000		1,264	1954	3	1	$26,691	$21.12
24144150010000		1,247	1940	3	1	$26,419	$21.19
24242110020000		1,273	1956	3	1	$27,001	$21.21

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24232130580000		1,269	1955	3	1	$27,000	$21.28
24244020080000		1,255	1952	3	1	$27,001	$21.51
24242020510000		1,250	1951	3	1	$27,000	$21.60
24134030130000		1,250	1950	3	1	$27,000	$21.60
24244190100000		1,243	1953	3	1	$27,000	$21.72
24241020590000		1,242	1957	3	1	$27,000	$21.74
24132310150000		1,251	1936	3	1	$27,267	$21.80
24144041370000		1,273	1961	3	1	$28,060	$22.04
24144041240000		1,273	1961	3	1	$28,061	$22.04
24232000850000		1,269	1960	3	1	$28,000	$22.06
24142180470000		1,265	1941	3	2	$28,001	$22.14
24134110440000		1,255	1961	3	1	$28,001	$22.31
24134150630000		1,248	1955	3	1	$28,000	$22.44
24142040450000		1,263	1960	3	1	$28,633	$22.67
24142170610000		1,262	1957	3	1	$29,000	$22.98
24244080480000		1,255	1953	3	2	$29,001	$23.11
24132080140000		1,253	1954	3	1	$29,000	$23.14
24144150260000		1,251	1952	3	1	$29,005	$23.19
24232130570000		1,269	1955	3	1	$30,000	$23.64
24232120360000	**3243 W 112TH PL**	**1,258**	**1947**	**2**	**1**	**$30,001**	**$23.85**
24134110050000		1,276	1951	3	1	$31,000	$24.29

Median of all 919 comparables: $21.28 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 919 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.

24242060440000	24134040570000	24241070430000	24234050090000	24131070290000
24131140130000	24241030580000	24144100970000	24241010230000	24241070360000
24244180420000	24241010360000	24241010180000	24133080120000	24241020490000
24242110120000	24144220630000	24144100960000	24232000460000	24241060400000
24242180310000	24242180350000	24134150240000	24244030070000	24134150220000
24242080440000	24134150230000	24131020710000	24133110050000	24234040180000
24234040170000	24131140380000	24241010390000	24242180300000	24244180310000
24244180300000	24241030160000	24244010020000	24131120250000	24133101200000
24131120240000	24234050280000	24234050270000	24133050300000	24133050310000
24131140190000	24232060390000	24232060400000	24241060340000	24241060350000
24131140180000	24131030330000	24131030340000	24131100320000	24131100310000
24241060040000	24241060030000	24244180280000	24244180290000	24133080080000
24133080070000	24244010010000	24131040250000	24131040260000	24131120180000
24131120170000	24131140020000	24131140010000	24134030020000	24134030030000
24242090030000	24242090040000	24241050360000	24241050370000	24241060480000
24241060470000	24131070010000	24131070020000	24133100410000	24131060030000
24131060020000	24232000450000	24241010400000	24131140370000	24244030080000
24241030150000	24242080450000	24144220010000	24242180340000	24131070280000
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24131020060000	24241020500000	24241030090000	24244200400000	24133110040000
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24244040510000	24244050420000	24241060550000	24232020440000	24244140540000
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24142040450000	24234010710000	24134100160000	24134140910000	24144060340000
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24244170270000	24232040040000	24241060600000	24131040490000	24132070300000
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24241090470000	24133101100000	24233110550000	24134180360000	24242040260000
24134110040000	24244150470000	24134140490000	24232040030000	24232120460000
24134120500000	24142040370000	24131150540000	24134040600000	24241080580000
24134040530000	24232120680000	24241010500000	24134260190000	24134240130000
24242180570000	24134250170000	24132040200000	24142151330000	24132150170000
24131130530000	24232130670000	24241020430000	24241020450000	24241020440000
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24244080480000	24142170560000	24241020510000	24232080310000	24142120260000
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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.