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	25051180310000
Property address	8957 S LAFLIN ST
Township	Lake (72)
Assessor neighborhood	72282
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$24,000	**$20,376**	**$3,624**

15.1% of the current assessed value.
Estimated tax effect about $769 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 27 other properties in assessor neighborhood 72282 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 $8.33 per square foot. This home is assessed at $9.81 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,446 square feet gives $20,376. 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	2,446 square feet
Land area	4,043 square feet
Year built	1948
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$24,000
Assessed value per square foot	$9.81

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	61
2	Building area within 15% of this home	53
3	Built within 15 years of this home	27
4	Same building type	27
5	Same construction quality grade	27

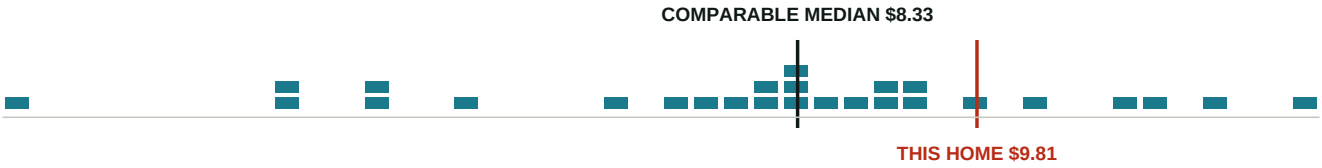
The comparable figure used is the median of all 27 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 27 properties 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	27
Lowest assessed	$1.76 per square foot
25th percentile	$7.04 per square foot
Median	$8.33 per square foot
75th percentile	$9.23 per square foot
Highest assessed	$12.64 per square foot
This home	$9.81 per square foot
Position	assessed above 22 of the 27 comparable properties, the 81st percentile



$1.76 per sq ft — 27 comparable properties by assessed value per square foot, one mark is one property — $12.64 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 27 comparables	$8.33
Building area of this home	2,446 sq ft
Median multiplied by building area	**$20,376**
Current total assessed value	$24,000
Difference, the reduction requested	**$3,624**

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 $3,624 in assessed value is worth roughly $769 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

All 27 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25044100510000	9307 S PERRY AVE	2,450	1958	4	2	$4,318	$1.76
25091180080000	9717 S UNION AVE	2,516	1941	4	2	$10,485	$4.17
25091180070000	9717 S UNION AVE	2,516	1941	4	2	$10,485	$4.17
25091120230000	9606 S PARNELL AVE	2,407	1958	5	3	$11,413	$4.74
25091120220000	9606 S PARNELL AVE	2,407	1958	5	3	$11,413	$4.74
25041000370000	8712 S EMERALD AVE	2,691	1948	4	2	$15,000	$5.57
25044100030000	9307 S PERRY AVE	2,450	1958	4	2	$16,544	$6.75
25054100230000	9208 S PEORIA ST	2,726	1950	4	2	$20,000	$7.34
25053000530000	9140 S JUSTINE ST	2,344	1955	3	1	$18,000	$7.68
25053260100000	9429 S LAFLIN ST	2,400	1953	4	2	$19,001	$7.92
25091180920000	9712 S LOWE AVE	2,611	1946	3	1	$21,001	$8.04
25053000440000	9130 S JUSTINE ST	2,450	1953	4	2	$20,000	$8.16
25092130120000	9635 S LASALLE ST	2,435	1952	4	2	$20,000	$8.21
25043000630000	9108 S EMERALD AVE	2,761	1961	6	2	$23,000	$8.33
20333150220000	8608 S UNION AVE	2,267	1936	4	1	$19,000	$8.38
25051290380000	1300 W 91ST ST	2,476	1954	4	2	$21,000	$8.48
25043030620000	9149 S LOWE AVE HSE	2,581	1955	5	2	$23,000	$8.91
25091190490000	9714 S WALLACE ST HOUSE	2,320	1951	4	2	$21,001	$9.05
25043020790000	9125 S UNION AVE	2,408	1960	5	2	$22,000	$9.14
25043280390000	9410 S NORMAL AVE	2,284	1961	4	2	$21,000	$9.19
25054030270000	9117 S CARPENTER ST	2,374	1947	4	2	$22,000	$9.27
25043290510000	9437 S NORMAL AVE	2,262	1958	4	2	$22,000	$9.73
25051180310000	**8957 S LAFLIN ST**	**2,446**	**1948**	**4**	**2**	**$24,000**	**$9.81**
25082040830000	9515 S SANGAMON ST	2,343	1955	6	2	$24,000	$10.24
25082320300000	9801 S GREEN ST	2,339	1951	5	3	$26,001	$11.12
25092160100000	9730 S HARVARD AVE	2,480	1955	3	2	$27,829	$11.22
25082230160000	9720 S GREEN ST	2,384	1949	4	2	$27,947	$11.72
25092100510000	9630 S YALE AVE	2,215	1958	4	2	$28,001	$12.64

Median of all 27 comparables: $8.33 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72282, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 27 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.

25044100510000	25091180080000	25091180070000	25091120230000	25091120220000
25041000370000	25044100030000	25054100230000	25053000530000	25053260100000
25091180920000	25053000440000	25092130120000	25043000630000	20333150220000
25051290380000	25043030620000	25091190490000	25043020790000	25043280390000
25054030270000	25043290510000	25082040830000	25082320300000	25092160100000
25082230160000	25092100510000			

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.