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	25182040710000
Property address	1750 W 104TH PL
Township	Lake (72)
Assessor neighborhood	72274
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$28,000	**$24,670**	**$3,330**

11.9% of the current assessed value.
Estimated tax effect about $706 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 284 other properties in assessor neighborhood 72274 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 $18.85 per square foot. This home is assessed at $21.39 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,309 square feet gives $24,670. 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	1,309 square feet
Land area	5,544 square feet
Year built	1929
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$28,000
Assessed value per square foot	$21.39

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	816
2	Building area within 15% of this home	487
3	Built within 15 years of this home	321
4	Same building type	284
5	Same construction quality grade	284

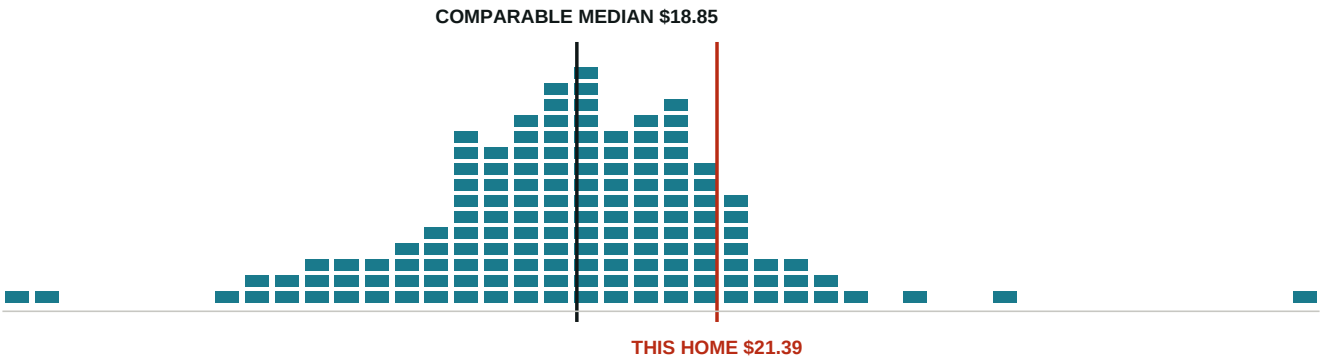
The comparable figure used is the median of all 284 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 284 properties 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	284
Lowest assessed	$8.42 per square foot
25th percentile	$17.32 per square foot
Median	$18.85 per square foot
75th percentile	$20.45 per square foot
Highest assessed	$32.33 per square foot
This home	$21.39 per square foot
Position	assessed above 248 of the 284 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 284 comparables	$18.85
Building area of this home	1,309 sq ft
Median multiplied by building area	**$24,670**
Current total assessed value	$28,000
Difference, the reduction requested	**$3,330**

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 $3,330 in assessed value is worth roughly $706 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

284 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 284 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
25184050110000	10801 S DREW ST	1,327	1920	3	1	$19,000	$14.32
25083010060000	9921 S CHARLES ST	1,317	1926	6	1	$19,000	$14.43
25184110230000	10889 S PROSPECT AVE HSE	1,308	1921	3	1	$19,000	$14.53
25184030190000	10800 S WOOD ST	1,300	1925	3	1	$19,445	$14.96
25184140010000	10901 S HERMOSA AVE	1,327	1926	3	1	$20,000	$15.07
25182020270000	1822 W 105TH ST	1,332	1927	3	1	$20,852	$15.65
25184030200000	10804 S WOOD ST	1,300	1925	3	1	$21,000	$16.15
25064160310000	1754 W 94TH ST	1,304	1931	3	1	$21,170	$16.23
25171120020000	1449 W 105TH ST	1,316	1915	3	1	$21,697	$16.49
25083000090000	9937 S PROSPECT AVE	1,335	1924	3	1	$22,250	$16.67
25083010100000	9933 S CHARLES ST	1,317	1926	3	1	$22,000	$16.70
25083010050000	9919 S CHARLES ST	1,317	1926	3	1	$22,001	$16.71
25184150110000	10967 S CHURCH ST	1,280	1925	3	1	$21,426	$16.74
25184020140000		1,288	1928	3	1	$22,000	$17.08
25171000280000		1,309	1922	3	1	$22,683	$17.33
25171060230000		1,300	1926	3	1	$22,622	$17.40
25171110260000		1,296	1920	3	1	$22,689	$17.51
25072190120000		1,336	1926	4	1	$23,400	$17.51
25083010070000		1,317	1926	3	1	$23,073	$17.52
25064160290000		1,309	1930	3	1	$22,959	$17.54
25083010120000		1,302	1930	3	1	$22,975	$17.65
25083010080000		1,317	1926	3	1	$23,308	$17.70
25182120250000		1,339	1926	3	1	$24,161	$18.04
25074050200000		1,330	1924	3	1	$24,000	$18.05
25182120120000		1,285	1927	3	1	$23,190	$18.05
25182090230000		1,320	1926	4	2	$23,889	$18.10
25182040670000		1,291	1924	3	1	$23,470	$18.18
25074140070000		1,285	1929	3	1	$23,700	$18.44
25074110520000		1,293	1926	3	1	$24,000	$18.56
25182030340000		1,287	1916	3	1	$23,973	$18.63
25171110500000		1,283	1926	3	1	$24,000	$18.71
25182130210000		1,327	1926	3	1	$25,000	$18.84
25171110540000		1,326	1923	3	2	$25,000	$18.85
25171110530000		1,319	1924	3	1	$25,000	$18.95
25083010090000		1,317	1926	5	1	$25,001	$18.98
25074050080000		1,315	1929	3	1	$25,000	$19.01
25074050190000		1,302	1943	3	1	$25,147	$19.31
25083010410000		1,288	1916	3	1	$25,001	$19.41
25182040260000		1,280	1923	3	2	$25,078	$19.59
25074050350000		1,308	1915	3	1	$26,000	$19.88

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25182020290000		1,308	1927	3	1	$26,001	$19.88
25072180480000		1,280	1919	3	1	$25,484	$19.91
25182040690000		1,305	1920	3	1	$26,000	$19.92
25182040680000		1,291	1922	4	1	$26,000	$20.14
25074040480000		1,281	1924	3	1	$26,000	$20.30
25182030370000		1,325	1923	3	1	$27,000	$20.38
25184140020000		1,291	1926	3	1	$26,400	$20.45
25171000290000		1,320	1925	3	1	$27,000	$20.45
25182050270000		1,318	1920	2	1	$27,000	$20.49
25074140470000		1,322	1926	3	1	$28,001	$21.18
25182050370000		1,320	1919	3	1	$28,001	$21.21
25074110430000		1,318	1928	3	1	$28,000	$21.24
25083060170000		1,301	1937	3	1	$27,654	$21.26
25171000140000		1,312	1921	3	1	$28,001	$21.34
25182040710000	**1750 W 104TH PL**	**1,309**	**1929**	**3**	**1**	**$28,000**	**$21.39**
25074150200000		1,305	1925	3	1	$28,001	$21.46
25074110480000		1,337	1929	3	1	$29,000	$21.69
25182050400000		1,280	1922	5	2	$28,000	$21.88
25182070600000		1,322	1926	3	1	$30,386	$22.98
25074110450000		1,325	1922	3	1	$31,000	$23.40
25083010030000		1,317	1926	3	2	$35,000	$26.58

Median of all 284 comparables: $18.85 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72274, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 284 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.

25173080060000	25173080170000	25173010120000	25184050050000	25182100060000
25182100070000	25173010110000	25184090180000	25184110110000	25173000170000
25173010090000	25173000040000	25184010340000	25184050110000	25184010330000
25083010060000	25184150140000	25184110230000	25184110100000	25182070410000
25184110190000	25184030190000	25171110460000	25173010100000	25184140010000
25184030180000	25184030030000	25184110360000	25182020270000	25184070040000
25074040470000	25184110280000	25173000060000	25184010110000	25184110240000
25184030200000	25064160310000	25184030020000	25074040490000	25184120050000
25074100220000	25171120020000	25171000240000	25184010130000	25184150100000
25184010200000	25083000090000	25184150060000	25171110390000	25182080120000
25083010100000	25083010050000	25171120150000	25184150110000	25173000090000
25184050020000	25184010060000	25184040090000	25184040540000	25171110400000
25171060140000	25184020140000	25083070390000	25182070610000	25083000290000
25184030210000	25184150120000	25064160300000	25072190370000	25083000100000
25171110520000	25171000280000	25171060230000	25064250020000	25182080070000
25171110260000	25072190120000	25083010070000	25064160290000	25064250280000
25083010120000	25074100230000	25083010080000	25184110270000	25184040250000
25182130060000	25182070260000	25182070300000	25182070330000	25074040360000
25184010240000	25083070360000	25182040020000	25171070170000	25182130270000
25182130110000	25184010280000	25171060210000	25182120250000	25074050200000
25182120120000	25171110490000	25184010070000	25182090230000	25182040670000
25182090150000	25182040250000	25182050320000	25182130230000	25182070340000
25182130240000	25064250270000	25171070220000	25184150090000	25184010270000
25182120130000	25074040450000	25182090030000	25182130250000	25074140070000
25074040440000	25083070230000	25074110520000	25083060470000	25171110510000
25182030340000	25182080200000	25171110470000	25171110020000	25182140190000
25171110500000	25083000360000	25083070350000	25182100120000	25182070310000
25171110010000	25171120140000	25171120120000	25171110160000	25083070370000
25074160240000	25182130210000	25171110540000	25171110220000	25171110530000
25182080010000	25083010090000	25083000080000	25074100010000	25182020100000
25074050080000	25171070020000	25072100070000	25182120190000	25072100060000
25083060490000	25182070240000	25182130180000	25072110090000	25083000330000
25182120240000	25171130210000	25072190110000	25074040430000	25083000160000
25074050190000	25182080110000	25182050360000	25182110060000	25171110480000
25182090110000	25083010410000	25184110290000	25074110180000	25072120080000
25182040260000	25064250050000	25171070040000	25182050280000	25182080170000
25064250210000	25074040460000	25182120040000	25182100020000	25074050350000
25182020290000	25072180480000	25182090130000	25182040690000	25072190080000
25184090130000	25171060310000	25182040270000	25072190550000	25074100040000
25182090050000	25171000270000	25182040680000	25171120160000	25074160230000
25182050350000	25074110100000	25074040480000	25064250040000	25171110180000
25182070270000	25182040210000	25182030370000	25171060200000	25083070040000
25182090210000	25171120130000	25074110420000	25184140020000	25171000290000
25064250130000	25064250110000	25182050270000	25182100030000	25083070260000
25182050460000	25074110150000	25074100100000	25182090220000	25182090100000

25083060330000	25064250060000	25182130150000	25171110230000	25074040390000
25171110240000	25074150140000	25074150150000	25072170820000	25182100160000
25184010120000	25074110110000	25182120200000	25074140470000	25182050370000
25182110020000	25182100200000	25074110430000	25083060170000	25064240030000
25182100090000	25171000140000	25074110340000	25074160020000	25074150200000
25182040700000	25064240250000	25182080130000	25182040110000	25182050380000
25074160630000	25074110010000	25074110480000	25182100230000	25171130270000
25182050400000	25182100010000	25064180110000	25182110030000	25072180510000
25083000390000	25083060130000	25083060340000	25072190270000	25171070250000
25064250070000	25072180500000	25171060160000	25182070320000	25171110030000
25182070600000	25083060070000	25171060020000	25074110450000	25182080210000
25074110460000	25182120220000	25083010030000	25171000110000	

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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