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	25183040400000
Property address	2142 W 108TH PL
Township	Lake (72)
Assessor neighborhood	72300
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$44,000	**$38,126**	**$5,874**

13.4% of the current assessed value.
Estimated tax effect about $1,246 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 31 other properties in assessor neighborhood 72300 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 $16.56 per square foot. This home is assessed at $19.11 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,302 square feet gives $38,126. 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	2,302 square feet
Land area	9,000 square feet
Year built	1922
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$44,000
Assessed value per square foot	$19.11

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	112
2	Building area within 15% of this home	67
3	Built within 15 years of this home	44
4	Same building type	31
5	Same construction quality grade	31

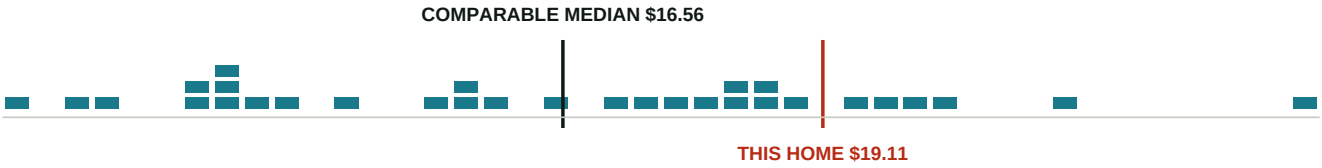
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$11.06 per square foot
25th percentile	$13.51 per square foot
Median	$16.56 per square foot
75th percentile	$18.59 per square foot
Highest assessed	$23.99 per square foot
This home	$19.11 per square foot
Position	assessed above 25 of the 31 comparable properties, the 81st percentile



$11.06 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $23.99 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$16.56
Building area of this home	2,302 sq ft
Median multiplied by building area	**$38,126**
Current total assessed value	$44,000
Difference, the reduction requested	**$5,874**

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 $5,874 in assessed value is worth roughly $1,246 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 31 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
25193120010000	11601 S HALE AVE	1,989	1927	3	2	$22,000	$11.06
25191130350000	11245 S LONGWOOD DR	2,054	1915	4	2	$24,318	$11.84
25193110040000	11617 S LONGWOOD DR	2,620	1913	3	2	$32,000	$12.21
25193060050000	11525 S LONGWOOD DR	2,168	1923	3	1	$28,000	$12.92
25193190060000	11827 S LONGWOOD DR	2,268	1916	5	2	$29,335	$12.93
25191140120000	11407 S LONGWOOD DR	1,962	1910	2	1	$26,000	$13.25
25193040300000	11511 S BELL AVE	2,016	1918	3	1	$26,886	$13.34
25191100190000	11436 S BELL AVE	2,550	1925	4	2	$34,010	$13.34
25193120080000	11625 S HALE AVE	1,973	1927	4	1	$27,000	$13.68
25193080030000	11655 S WESTERN AVE	2,401	1924	3	2	$33,585	$13.99
25191070110000	2244 W 113TH PL	2,201	1921	4	1	$31,890	$14.49
25191120530000	2124 W 114TH PL	2,334	1926	4	2	$35,641	$15.27
25193030050000	2137 W 114TH PL HSE	2,395	1924	4	1	$37,085	$15.48
25193040140000	2208 W 116TH ST 1	2,359	1931	4	1	$37,075	$15.72
25193030030000	2147 W 114TH PL	2,500	1924	3	2	$40,000	$16.00
25191030090000	11138 S LOTHAIR AVE	2,234	1918	3	2	$37,000	$16.56
25193050060000	11631 S BELL AVE	2,018	1935	3	2	$34,629	$17.16
25183110210000	2114 W 110TH ST	2,437	1911	3	1	$42,000	$17.23
25193140080000	11747 S LONGWOOD DR	1,966	1924	4	3	$34,568	$17.58
25183170160000	2253 W 110TH PL	2,108	1926	3	2	$38,069	$18.06
25191110410000	11424 S LOTHAIR AVE	2,418	1919	4	2	$44,000	$18.20
25183010240000	2142 W 107TH PL	2,041	1918	3	2	$37,394	$18.32
25191100210000	11446 S BELL AVE	2,099	1926	4	1	$39,000	$18.58
25191090180000	11434 S OAKLEY AVE HSE	2,365	1924	5	1	$44,000	$18.60
25183040430000	2128 W 108TH PL	2,296	1912	4	2	$43,000	$18.73
25183040400000	**2142 W 108TH PL**	**2,302**	**1922**	**4**	**2**	**$44,000**	**$19.11**
25193030170000	2128 W 115TH ST	2,155	1920	4	3	$42,000	$19.49
25183170080000	2323 W 110TH PL	2,230	1926	4	2	$44,000	$19.73
25183040370000	2158 W 108TH PL	2,000	1909	3	2	$39,960	$19.98
25183060080000	2221 W 108TH PL	1,965	1913	3	1	$40,000	$20.36
25183040170000	2261 W 107TH PL	1,965	1907	3	1	$42,000	$21.37
25191100200000	11440 S BELL AVE	2,142	1922	5	3	$51,385	$23.99

Median of all 31 comparables: $16.56 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72300, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 31 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.

25193120010000	25191130350000	25193110040000	25193060050000	25193190060000
25191140120000	25193040300000	25191100190000	25193120080000	25193080030000
25191070110000	25191120530000	25193030050000	25193040140000	25193030030000
25191030090000	25193050060000	25183110210000	25193140080000	25183170160000
25191110410000	25183010240000	25191100210000	25191090180000	25183040430000
25193030170000	25183170080000	25183040370000	25183060080000	25183040170000
25191100200000				

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.