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	25193080390000
Property address	11648 S OAKLEY AVE
Township	Lake (72)
Assessor neighborhood	72300
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$30,000

17.5% of the current assessed value.

COMPARABLES IMPLY

$24,739

Estimated tax effect about $1,116 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,261

SECTION 1

The argument in one paragraph

The Assessor values 149 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 $18.88 per square foot. This home is assessed at $22.90 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,310 square feet gives $24,739. 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	1,310 square feet
Land area	8,700 square feet
Year built	1941
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$30,000
Assessed value per square foot	$22.90

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	481
2	Building area within 15% of this home	309
3	Built within 15 years of this home	167
4	Same building type	149
5	Same construction quality grade	149

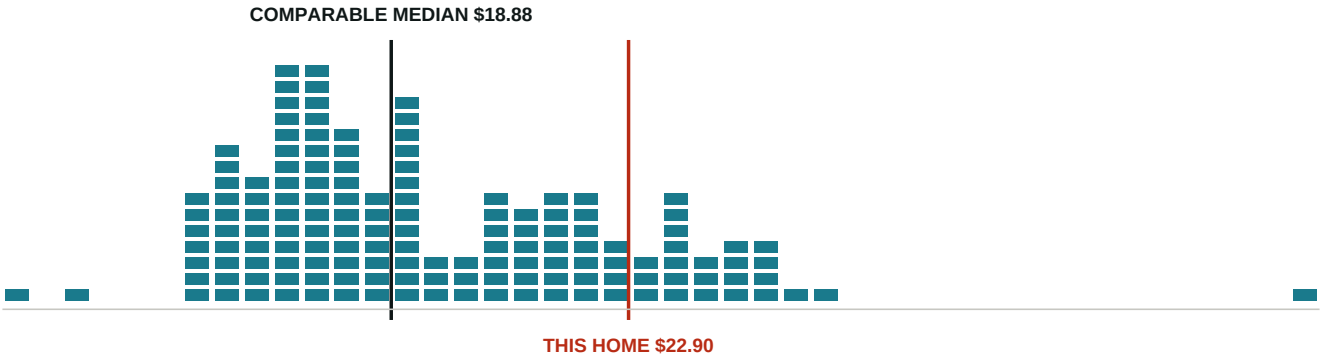
The comparable figure used is the median of all 149 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 149 properties 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	149
Lowest assessed	$12.31 per square foot
25th percentile	$17.30 per square foot
Median	$18.88 per square foot
75th percentile	$21.76 per square foot
Highest assessed	$34.59 per square foot
This home	$22.90 per square foot
Position	assessed above 125 of the 149 comparable properties, the 84th percentile



$12.31 per sq ft — 149 comparable properties by assessed value per square foot, one mark is one property — $34.59 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 149 comparables	$18.88
Building area of this home	1,310 sq ft
Median multiplied by building area	**$24,739**
Current total assessed value	$30,000
Difference, the reduction requested	**$5,261**

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 $5,261 in assessed value is worth roughly $1,116 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

149 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 149 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
25193110020000	11607 S LONGWOOD DR	1,226	1954	3	1	$16,607	$13.55
25193200020000	11805 S HALE AVE	1,222	1929	2	1	$19,941	$16.32
25193060180000	11528 S HALE AVE	1,244	1930	3	1	$20,344	$16.35
25193140110000	11704 S HALE AVE	1,265	1927	3	1	$20,732	$16.39
25193060250000	11550 S HALE AVE	1,244	1927	3	1	$20,717	$16.65
25191121020000	2156 W 114TH PL	1,260	1953	3	1	$21,243	$16.86
25193060200000	11534 S HALE AVE	1,244	1929	3	1	$21,000	$16.88
25193160120000	11800 S OAKLEY AVE	1,396	1952	3	1	$23,864	$17.09
25193190100000	11847 S LONGWOOD DR HSE	1,348	1931	3	1	$23,085	$17.13
25193110290000	11652 S HALE AVE	1,222	1929	3	1	$21,000	$17.18
25193200030000	11807 S HALE AVE	1,222	1927	3	1	$21,000	$17.18
25191110430000	11436 S LOTHAIR AVE	1,362	1956	3	2	$23,537	$17.28
25191130480000	11155 S LONGWOOD DR	1,318	1953	3	1	$23,000	$17.45
25191130490000	11159 S LONGWOOD DR	1,318	1953	3	1	$23,000	$17.45
25193060260000	11552 S HALE AVE	1,244	1927	3	1	$22,000	$17.68
25193060280000	11558 S HALE AVE	1,244	1927	3	1	$22,000	$17.68
25193060240000	11546 S HALE AVE	1,244	1927	3	1	$22,000	$17.68
25193060210000	11536 S HALE AVE	1,233	1927	3	1	$22,000	$17.84
25193050100000	2204 W 116TH PL	1,264	1956	3	1	$22,664	$17.93
25193060160000	11520 S HALE AVE	1,278	1929	3	1	$23,000	$18.00
25193200040000	11811 S HALE AVE HSE	1,222	1927	3	1	$22,000	$18.00
25193140050000		1,352	1927	3	1	$25,180	$18.62
25191080070000		1,390	1930	3	1	$26,000	$18.71
25183000340000		1,340	1930	3	1	$25,360	$18.93
25191120670000		1,300	1928	3	1	$24,666	$18.97
25193030150000		1,230	1930	4	1	$23,559	$19.15
25193170080000		1,359	1954	3	1	$26,147	$19.24
25183010150000		1,235	1932	2	2	$23,775	$19.25
25193100650000		1,395	1954	3	2	$26,997	$19.35
25193110010000		1,334	1952	3	1	$26,000	$19.49
25191080060000		1,373	1930	3	1	$27,000	$19.66
25193180010000		1,383	1936	1	1	$27,244	$19.70
25193080540000		1,379	1951	3	1	$27,641	$20.04
25193080380000		1,283	1943	3	1	$25,862	$20.16
25184000420000		1,300	1955	3	1	$27,000	$20.77
25191080050000		1,345	1935	3	1	$28,000	$20.82
25183150120000		1,363	1926	4	2	$28,500	$20.91
25183080530000		1,335	1956	3	1	$28,000	$20.97
25191080030000		1,307	1937	4	1	$28,000	$21.42
25191080220000		1,312	1930	3	1	$28,222	$21.51

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25193180190000		1,244	1929	3	1	$26,796	$21.54
25191080040000		1,296	1936	5	1	$28,000	$21.60
25193000210000		1,381	1934	3	1	$30,000	$21.72
25193000300000		1,333	1953	3	1	$29,000	$21.76
25191080080000		1,312	1926	3	1	$28,667	$21.85
25183080490000		1,327	1956	3	1	$29,000	$21.85
25183030410000		1,318	1954	3	1	$29,000	$22.00
25193100660000		1,356	1953	3	1	$30,000	$22.12
25193030350000		1,259	1955	3	1	$28,000	$22.24
25193000250000		1,333	1950	3	1	$30,000	$22.51
25183080360000		1,280	1930	3	1	$29,000	$22.66
25193080390000	**11648 S OAKLEY AVE**	**1,310**	**1941**	**3**	**1**	**$30,000**	**$22.90**
25191090230000		1,294	1956	3	2	$30,000	$23.18
25193000310000		1,333	1953	3	1	$31,000	$23.26
25193180150000		1,235	1941	3	1	$29,000	$23.48
25193060220000		1,244	1928	3	2	$29,385	$23.62
25193170050000		1,300	1935	3	1	$31,000	$23.85
25193000280000		1,300	1950	3	1	$31,000	$23.85
25191010300000		1,322	1952	3	1	$32,000	$24.21
25183000150000		1,297	1951	3	1	$32,000	$24.67
25183040100000		1,391	1952	3	1	$36,000	$25.88

Median of all 149 comparables: $18.88 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 149 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.

25193190430000	25193110020000	25193120130000	25193150130000	25193150160000
25193150110000	25193120160000	25193150190000	25193150200000	25193150140000
25193150050000	25193120060000	25193120140000	25193110270000	25193060150000
25193190470000	25193200020000	25193150100000	25193060180000	25193140120000
25191140310000	25193140110000	25193120150000	25193150080000	25193150030000
25193060250000	25191121020000	25193060200000	25193110180000	25193110310000
25193110300000	25193160120000	25193190100000	25193140030000	25193110290000
25193200030000	25191110430000	25193150040000	25193150020000	25193150060000
25193120180000	25193120090000	25191120140000	25191130480000	25191130490000
25193120100000	25193150090000	25193060060000	25193060260000	25193060280000
25193060240000	25193190410000	25193150170000	25193110210000	25193120170000
25193060210000	25193110190000	25193050100000	25193060160000	25193200040000
25193140130000	25193140240000	25193140230000	25193140140000	25193120020000
25193190420000	25193190400000	25191110440000	25191110450000	25193110200000
25191140300000	25193140050000	25191080070000	25193200010000	25191140610000
25183000340000	25193120050000	25193120110000	25193150120000	25191120670000
25193190440000	25191110050000	25193080590000	25193030150000	25193170080000
25183010150000	25191120510000	25193100650000	25193110010000	25191080060000
25193180010000	25193080540000	25193080380000	25191070210000	25191000200000
25183160210000	25191120680000	25184000420000	25191080050000	25191100410000
25183150120000	25191090370000	25193000350000	25183080530000	25193010100000
25191100220000	25191080030000	25191080220000	25193180190000	25191080040000
25193000210000	25193000300000	25191080080000	25183080490000	25183030410000
25193180060000	25193100660000	25193000130000	25193030350000	25183000330000
25193130080000	25193010190000	25193000250000	25183010060000	25183080360000
25183010310000	25191090230000	25193000310000	25193180150000	25193060220000
25183060200000	25193170110000	25193170050000	25193000280000	25193150010000
25191100370000	25191010300000	25191110510000	25183110240000	25183170400000
25183000150000	25183090200000	25183090160000	25183000180000	25183000190000
25193010040000	25183040100000	25183160220000	25191140640000	

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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