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	25282270130000
Property address	12237 S YALE AVE
Township	Lake (72)
Assessor neighborhood	72330
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$10,000	**$6,848**	**$3,152**

31.5% of the current assessed value.
Estimated tax effect about $669 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 971 other properties in assessor neighborhood 72330 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 $7.50 per square foot. This home is assessed at $10.95 per square foot, which is 46% above that median. Applying the median the Assessor already uses for those neighbors to this home's 913 square feet gives $6,848. 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	913 square feet
Land area	4,099 square feet
Year built	1923
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$10,000
Assessed value per square foot	$10.95

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	2,084
2	Building area within 15% of this home	1,716
3	Built within 15 years of this home	990
4	Same building type	971
5	Same construction quality grade	971

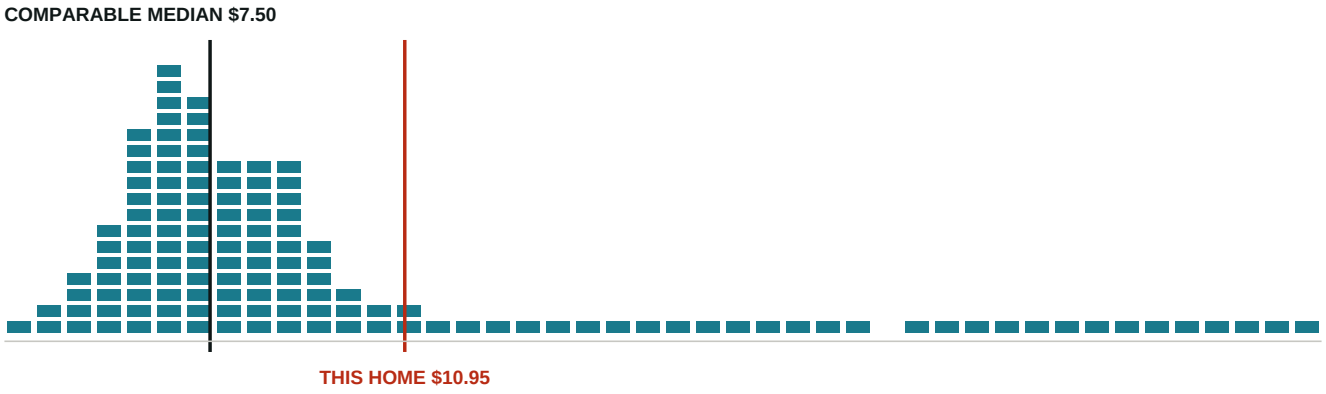
The comparable figure used is the median of all 971 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 971 properties 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	971
Lowest assessed	$3.85 per square foot
25th percentile	$6.58 per square foot
Median	$7.50 per square foot
75th percentile	$8.79 per square foot
Highest assessed	$27.21 per square foot
This home	$10.95 per square foot
Position	assessed above 878 of the 971 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 971 comparables	$7.50
Building area of this home	913 sq ft
Median multiplied by building area	**$6,848**
Current total assessed value	$10,000
Difference, the reduction requested	**$3,152**

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 $3,152 in assessed value is worth roughly $669 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

971 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 971 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
25164050210000	10753 S PERRY AVE	912	1913	2	1	$4,200	$4.61
25164120040000	249 W 108TH PL	920	1913	2	1	$4,500	$4.89
25162150020000	10505 S PERRY AVE	920	1913	2	1	$4,600	$5.00
25162140350000	10518 S PERRY AVE	912	1913	2	1	$4,900	$5.37
25162150050000	10515 S PERRY AVE	912	1915	4	1	$4,934	$5.41
25162150060000	10519 S PERRY AVE	912	1913	3	1	$4,989	$5.47
25162070020000		919	1920	2	1	$5,300	$5.77
25162100160000		912	1925	2	1	$5,300	$5.81
25094190180000		905	1922	2	1	$5,300	$5.86
25162090710000		920	1912	3	1	$5,417	$5.89
25094130020000		915	1923	2	1	$5,500	$6.01
25164140100000		918	1908	2	1	$5,648	$6.15
25094230290000		911	1922	2	1	$5,700	$6.26
25094120170000		909	1923	2	1	$5,700	$6.27
25094130400000		918	1929	2	1	$5,900	$6.43
25213150120000		920	1920	2	1	$5,949	$6.47
25094300080000		914	1923	3	1	$6,000	$6.56
25094140010000		908	1927	2	1	$6,000	$6.61
25162070160000		913	1920	2	1	$6,100	$6.68
25162070170000		913	1920	2	1	$6,100	$6.68
25162070190000		913	1921	2	1	$6,100	$6.68
25212130100000		910	1926	2	1	$6,300	$6.92
25094160360000		918	1931	2	1	$6,408	$6.98
25162100570000		913	1911	2	1	$6,400	$7.01
25213150080000		920	1916	2	1	$6,600	$7.17
25213240020000		920	1918	2	1	$6,600	$7.17
25162140340000		912	1913	2	1	$6,600	$7.24
25282050330000		912	1908	2	1	$6,800	$7.46
25214140080000		909	1929	2	1	$6,800	$7.48
25213150100000		920	1916	2	1	$6,900	$7.50
25162061000000		911	1924	2	1	$6,900	$7.57
25164010030000		920	1924	3	1	$7,100	$7.72
25213150160000		920	1916	2	1	$7,200	$7.83
25214260190000		912	1913	2	1	$7,200	$7.89
25213140240000		920	1925	2	1	$7,302	$7.94
25212240280000		912	1922	2	1	$7,300	$8.00
25162110410000		910	1908	3	1	$7,300	$8.02
25094170350000		911	1930	2	1	$7,400	$8.12
25283040220000		910	1908	2	1	$7,400	$8.13
25204180090000		906	1924	3	1	$7,500	$8.28

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25213150140000		920	1918	2	1	$7,800	$8.48
25213160310000		914	1916	2	1	$7,800	$8.53
25213140230000		920	1925	2	1	$7,866	$8.55
25213020070000		906	1924	2	1	$7,900	$8.72
25213160280000		906	1922	3	1	$7,900	$8.72
25214260130000		906	1918	2	1	$7,900	$8.72
25094190020000		908	1923	2	1	$8,100	$8.92
25282140090000		914	1920	3	1	$8,500	$9.30
25282100320000		911	1928	2	1	$8,600	$9.44
25213120080000		910	1923	2	1	$8,600	$9.45
25212220250000		920	1913	2	1	$10,000	$10.87
25282270130000	**12237 S YALE AVE**	**913**	**1923**	**3**	**1**	**$10,000**	**$10.95**
25284070110000		911	1924	2	1	$11,000	$12.07
25281230180000		920	1923	2	1	$12,000	$13.04
25284000070000		916	1913	3	1	$12,000	$13.10
25162070110000		912	1920	2	1	$15,000	$16.45
25212160360000		912	1923	2	1	$15,202	$16.67
25214160170000		920	1929	3	1	$16,000	$17.39
25213090110000		912	1922	4	2	$16,000	$17.54
25282100310000		911	1923	2	2	$17,000	$18.66
25162150090000		920	1914	4	1	$19,000	$20.65

Median of all 971 comparables: $7.50 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72330, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 971 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.

25162140170000	25164090090000	25162130110000	25164090100000	25164040350000
25164050210000	25164030330000	25162210010000	25162160120000	25164070110000
25164020130000	25162130120000	25164080300000	25164040310000	25164120040000
25164010060000	25162120760000	25164040220000	25162150030000	25164000140000
25162130100000	25162130370000	25162150020000	25164020230000	25164090150000
25164020310000	25164020050000	25164020040000	25164210280000	25164000090000
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25164030030000	25094280210000	25164200340000	25164020180000	25094160160000
25162140350000	25094260240000	25164080350000	25162150050000	25162050340000
25162070280000	25164060140000	25162040180000	25162090260000	25162090250000
25164080340000	25162150060000	25164000340000	25162000330000	25164230390000
25164160240000	25162160220000	25094160030000	25094160050000	25162100410000
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25164010040000	25164150310000	25164060120000	25164110040000	25162180110000
25162140010000	25162140030000	25164270030000	25094180280000	25094280200000
25164060230000	25162070150000	25162070020000	25162050190000	25162140220000
25162090170000	25162100160000	25164020030000	25164030200000	25212090260000
25162050250000	25094190180000	25162090710000	25162061150000	25164060100000
25094130190000	25094260080000	25094260060000	25162070070000	25214170330000
25162070380000	25162040290000	25213250020000	25162040040000	25162170790000
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25213140230000	25162020740000	25213070070000	25094010080000	25213250070000
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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.