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	18013200520000
Property address	7807 45TH PL
Township	Lyons (21)
Assessor neighborhood	21052
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$28,000

14.4% of the current assessed value.

COMPARABLES IMPLY

$23,961

REDUCTION REQUESTED

$4,039

Estimated tax effect about $857 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 420 other properties in assessor neighborhood 21052 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 $20.73 per square foot. This home is assessed at $24.22 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,156 square feet gives $23,961. 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	1,156 square feet
Land area	4,720 square feet
Year built	1967
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$28,000
Assessed value per square foot	$24.22

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	1,173
2	Building area within 15% of this home	750
3	Built within 15 years of this home	459
4	Same building type	421
5	Same construction quality grade	420

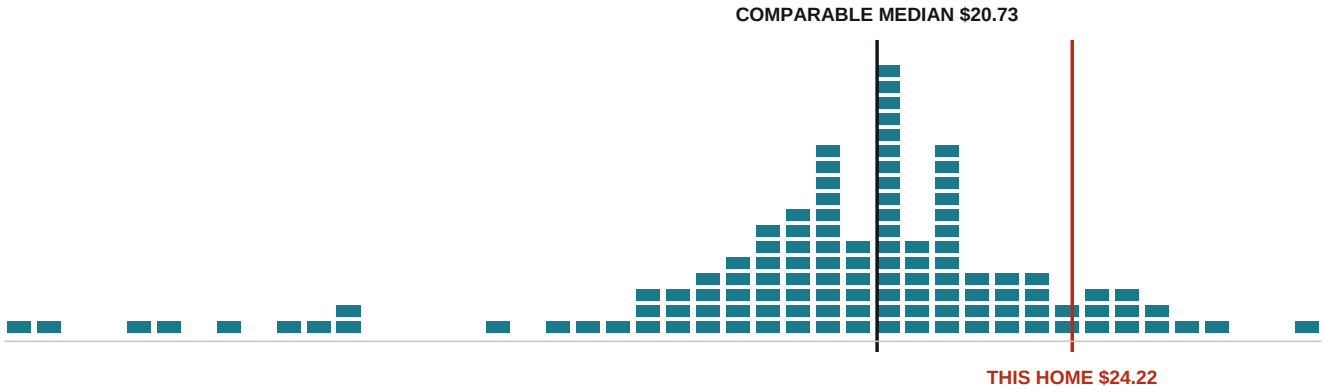
The comparable figure used is the median of all 420 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 420 properties 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	420
Lowest assessed	$5.10 per square foot
25th percentile	$18.98 per square foot
Median	$20.73 per square foot
75th percentile	$21.83 per square foot
Highest assessed	$28.69 per square foot
This home	$24.22 per square foot
Position	assessed above 392 of the 420 comparable properties, the 93rd percentile



$5.10 per sq ft — 420 comparable properties by assessed value per square foot, one mark is 4 properties — $28.69 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 420 comparables	$20.73
Building area of this home	1,156 sq ft
Median multiplied by building area	**$23,961**
Current total assessed value	$28,000
Difference, the reduction requested	**$4,039**

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 $4,039 in assessed value is worth roughly $857 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

420 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 420 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
18024100510000	8039 45TH ST	1,150	1954	3	1	$6,506	$5.66
18024080360000	8138 45TH ST	1,177	1954	3	1	$9,720	$8.26
18024080370000	8138 45TH ST	1,177	1954	3	1	$16,311	$13.86
18023050830000	8611 44TH PL	1,148	1959	3	1	$19,674	$17.14
18023070600000		1,174	1957	3	1	$21,000	$17.89
18023100460000		1,159	1954	3	1	$21,000	$18.12
18023070540000		1,154	1953	3	1	$21,000	$18.20
18023090300000		1,144	1954	3	1	$21,000	$18.36
18023030440000		1,140	1953	3	1	$21,000	$18.42
18023090390000		1,136	1954	3	1	$21,000	$18.49
18024120660000		1,135	1952	3	1	$21,000	$18.50
18011210150000		1,176	1952	3	1	$22,000	$18.71
18024120870000		1,169	1953	2	1	$22,000	$18.82
18022140070000		1,168	1956	3	1	$22,001	$18.84
18024100520000		1,150	1954	3	1	$21,737	$18.90
18011090050000		1,144	1957	3	1	$22,000	$19.23
18013200370000		1,140	1953	3	1	$22,000	$19.30
18013130240000		1,140	1952	3	1	$22,001	$19.30
18022060250000		1,137	1953	3	1	$22,000	$19.35
18023070370000		1,136	1952	3	2	$22,001	$19.37
18021040380000		1,173	1961	3	1	$23,000	$19.61
18011120260000		1,160	1961	2	1	$22,850	$19.70
18024170260000		1,160	1970	3	1	$23,000	$19.83
18024120850000		1,160	1954	3	1	$23,000	$19.83
18024020220000		1,154	1961	3	1	$23,000	$19.93
18013200500000		1,144	1958	3	1	$23,000	$20.10
18013200460000		1,144	1956	3	1	$23,000	$20.10
18024170610000		1,141	1956	3	1	$23,000	$20.16
18021010460000		1,134	1962	3	1	$23,000	$20.28
18021000270000		1,134	1963	3	1	$23,001	$20.28
18021080210000		1,176	1954	3	1	$24,000	$20.41
18023050810000		1,162	1955	3	1	$24,001	$20.65
18023010270000		1,160	1961	3	1	$24,001	$20.69
18024170510000		1,150	1953	3	1	$24,000	$20.87
18024110570000		1,140	1953	3	1	$24,000	$21.05
18013100390000		1,137	1957	3	1	$24,001	$21.11
18013040310000		1,166	1961	3	1	$25,000	$21.44
18023050710000		1,156	1954	4	2	$25,000	$21.63
18021070440000		1,146	1954	3	1	$25,000	$21.82
18024170600000		1,141	1957	3	1	$25,000	$21.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18024170590000		1,141	1956	3	1	$25,000	$21.91
18021010250000		1,134	1962	3	1	$25,000	$22.05
18021010450000		1,134	1962	3	1	$25,000	$22.05
18021010270000		1,134	1962	3	1	$25,000	$22.05
18023140090000		1,160	1962	3	1	$26,000	$22.41
18024090940000		1,152	1965	3	1	$26,000	$22.57
18021030210000		1,150	1964	3	1	$26,000	$22.61
18021000300000		1,134	1963	3	2	$26,001	$22.93
18021000290000		1,134	1963	3	2	$26,001	$22.93
18021010260000		1,134	1962	3	2	$26,308	$23.20
18022110170000		1,134	1952	4	1	$26,844	$23.67
18024110320000		1,174	1973	3	1	$28,000	$23.85
18013200520000	**7807 45TH PL**	**1,156**	**1967**	**3**	**1**	**$28,000**	**$24.22**
18024220630000		1,151	1979	3	2	$28,000	$24.33
18011180570000		1,141	1964	3	2	$28,000	$24.54
18021000280000		1,134	1963	3	2	$28,001	$24.69
18021010350000		1,134	1962	3	1	$28,198	$24.87
18011240250000		1,149	1979	3	1	$29,000	$25.24
18013200530000		1,147	1968	3	2	$29,000	$25.28
18024090660000		1,147	1953	3	2	$29,252	$25.50
18013140300000		1,161	1957	3	2	$31,430	$27.07

Median of all 420 comparables: $20.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21052, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 420 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.

18024100180000	18024100200000	18024100510000	18024060500000	18022090120000
18024080360000	18024080610000	18024050640000	18024050650000	18024080620000
18011190020000	18024100140000	18024100150000	18011190010000	18024080770000
18024080780000	18024080370000	18024110510000	18024110340000	18022090110000
18024220330000	18024120900000	18023070500000	18023070460000	18024100190000
18023030370000	18023100450000	18023070650000	18013030330000	18023100430000
18023090310000	18024120320000	18023050550000	18023070130000	18023090380000
18023100420000	18023090340000	18023110510000	18023130300000	18023070640000
18023070470000	18023110750000	18023050830000	18021180210000	18023070610000
18013200400000	18023030400000	18023050560000	18023000450000	18023000410000
18011120210000	18011120220000	18024200300000	18023000280000	18023050770000
18023050650000	18024090710000	18023100440000	18023050660000	18023100380000
18023070600000	18024090500000	18023050690000	18023050630000	18011050440000
18023100460000	18023070540000	18023050530000	18013160370000	18013090320000
18023050510000	18013220300000	18013200490000	18023100390000	18023130040000
18023090300000	18024090510000	18023030440000	18021060290000	18013140160000
18023090390000	18024120660000	18013030340000	18023000430000	18013100360000
18013220350000	18024070590000	18023030390000	18024160240000	18023110440000
18023070440000	18011210150000	18023050540000	18024120870000	18022140070000
18021040330000	18023130620000	18023130610000	18013220320000	18023130360000
18023130440000	18023110360000	18024100520000	18024200290000	18024170440000
18013170560000	18023010250000	18013070100000	18024060110000	18013040220000
18013070350000	18021170540000	18013140230000	18011090050000	18011180240000
18013140220000	18023110560000	18013200370000	18013130240000	18021180240000
18013200450000	18022060250000	18023070370000	18021180260000	18024070520000
18024040420000	18023000420000	18024070500000	18024040440000	18023000400000
18024040430000	18023000390000	18024070540000	18024070530000	18013210150000
18011000540000	18013110260000	18024200120000	18013060170000	18021040380000
18023110280000	18024110740000	18023110230000	18011120260000	18024160160000
18021180180000	18024040340000	18023050400000	18024170260000	18024120850000
18023130430000	18023130120000	18023130600000	18023110590000	18023130100000
18023130550000	18023130530000	18023130560000	18023130140000	18023130540000
18023130590000	18023130520000	18023110370000	18023130160000	18023130110000
18023130270000	18023130570000	18023130350000	18023130330000	18023010260000
18023050520000	18024020220000	18013100350000	18023030800000	18023070760000
18013070280000	18013030370000	18024110720000	18013100040000	18023030500000
18021050070000	18024170570000	18013200500000	18013200460000	18023030520000
18024170610000	18021030120000	18013130190000	18021010460000	18021000270000
18013070250000	18021100270000	18021030110000	18021080210000	18024170660000
18021100260000	18021000190000	18024120840000	18024070510000	18024080760000
18024180080000	18023070390000	18023050880000	18024090730000	18023130410000
18023110180000	18013090180000	18021040300000	18023050810000	18023010270000
18021040360000	18013160300000	18021070310000	18023130080000	18023130260000
18023130370000	18023130250000	18023130500000	18023130490000	18023110720000
18023130130000	18023130210000	18023130320000	18023130190000	18023130450000

18023110200000	18023130150000	18023110450000	18023130200000	18023110340000
18023130030000	18023130220000	18023130310000	18023130090000	18023130180000
18023130240000	18023130170000	18023110480000	18023110760000	18023130400000
18023110580000	18023130290000	18023130020000	18023130510000	18023110740000
18023110620000	18023130280000	18023110520000	18023130380000	18011250010000
18024170510000	18021170570000	18024090890000	18024080880000	18013070320000
18024110730000	18024080890000	18023030490000	18023030540000	18024110570000
18024120160000	18024170640000	18024111000000	18013100390000	18013070110000
18024050890000	18021010390000	18021000350000	18013120210000	18024170620000
18021060300000	18021080120000	18021170040000	18023050910000	18023050920000
18023050900000	18021040310000	18021090090000	18021040320000	18011140230000
18024120880000	18013040310000	18021040350000	18021180270000	18021040130000
18024170720000	18013180220000	18023100610000	18021080140000	18011190400000
18021040370000	18023110380000	18023110330000	18023110430000	18022050340000
18023050710000	18013030410000	18024220530000	18024080910000	18013140290000
18021070440000	18023110410000	18023110300000	18023110470000	18023110600000
18023110150000	18023110530000	18023110670000	18023110160000	18023110730000
18023130010000	18023110320000	18023110270000	18023110290000	18023110310000
18023110460000	18023110540000	18023110250000	18024170680000	18023110170000
18023110240000	18023110210000	18023110220000	18023110640000	18021000130000
18013040290000	18024170600000	18024170590000	18011150170000	18024110780000
18021010250000	18021010450000	18021010270000	18024170760000	18021040340000
18013100170000	18024110770000	18024110790000	18024110760000	18013060270000
18021090210000	18021000110000	18023110630000	18013170550000	18023140090000
18024060170000	18013140280000	18013160350000	18024090940000	18021030210000
18022050510000	18022050580000	18023130460000	18023130580000	18013170490000
18023110190000	18023110260000	18022110250000	18023110550000	18023130340000
18023110500000	18023130480000	18024170780000	18021000300000	18021000290000
18013170450000	18021010410000	18021000370000	18011050480000	18021010260000
18024120940000	18013090260000	18013140270000	18013240230000	18021030240000
18021010280000	18024170750000	18024170770000	18024090900000	18022110170000
18023130230000	18023110660000	18013070300000	18013070310000	18024110320000
18021000330000	18021000380000	18011110400000	18021110140000	18024110750000
18024120930000	18013200470000	18024220630000	18013200590000	18011180570000
18021000280000	18022110290000	18013070260000	18022110240000	18021010350000
18021000310000	18021000320000	18011230100000	18013070270000	18011250230000
18021000360000	18013170530000	18013170200000	18011240250000	18013200530000
18023000440000	18024090660000	18013200570000	18011190390000	18021160050000
18023030530000	18021010430000	18011250240000	18013140300000	18023100360000

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.