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	18054060130000
Property address	132 BLACKSTONE AVE
Township	Lyons (21)
Assessor neighborhood	21032
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$98,000

17.2% of the current assessed value.

COMPARABLES IMPLY

$81,174

Estimated tax effect about $3,569 a year at a 7% composite rate.

REDUCTION REQUESTED

$16,826

SECTION 1

The argument in one paragraph

The Assessor values 79 other properties in assessor neighborhood 21032 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 $39.37 per square foot. This home is assessed at $47.53 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,062 square feet gives $81,174. 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	2,062 square feet
Land area	12,000 square feet
Year built	1922
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Stucco
Basement	Full
Central air	No Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$98,000
Assessed value per square foot	$47.53

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	228
2	Building area within 15% of this home	155
3	Built within 15 years of this home	79
4	Same building type	79
5	Same construction quality grade	79

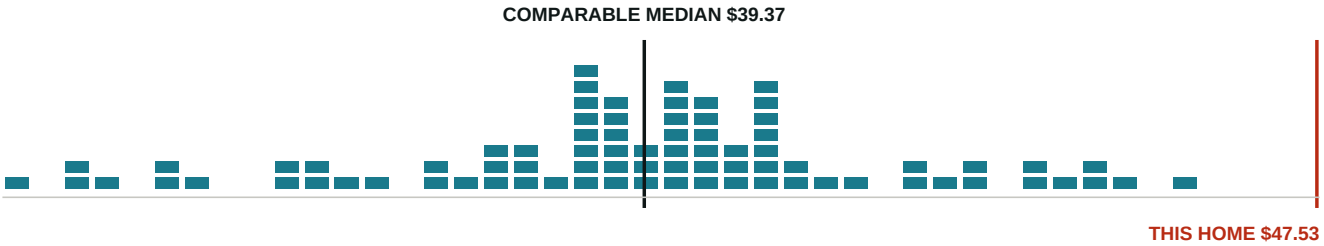
The comparable figure used is the median of all 79 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 79 properties 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	79
Lowest assessed	$31.61 per square foot
25th percentile	$37.96 per square foot
Median	$39.37 per square foot
75th percentile	$40.83 per square foot
Highest assessed	$46.04 per square foot
This home	$47.53 per square foot
Position	assessed above 79 of the 79 comparable properties, the 100th percentile



$31.61 per sq ft — 79 comparable properties by assessed value per square foot, one mark is one property — $47.53 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 79 comparables	$39.37
Building area of this home	2,062 sq ft
Median multiplied by building area	**$81,174**
Current total assessed value	$98,000
Difference, the reduction requested	**$16,826**

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 $16,826 in assessed value is worth roughly $3,569 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

79 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 79 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
18054290110000	447 S PARK RD	1,993	1921	3	2	$63,000	$31.61
18043230130000	445 S BRAINARD AVE	2,194	1924	3	2	$72,000	$32.82
18043300310000	451 S MADISON AVE	1,928	1908	3	1	$65,000	$33.71
18043290250000	444 S MADISON AVE	2,191	1921	4	1	$74,000	$33.77
18043050200000	125 S CATHERINE AVE	2,148	1912	3	1	$73,001	$33.99
18043300090000	435 S MADISON AVE	1,910	1908	3	1	$67,144	$35.15
18041180200000	38 S STONE AVE	2,112	1908	4	2	$75,000	$35.51
18054290130000	400 S BRAINARD AVE	2,128	1921	4	1	$76,000	$35.71
18043190010000	301 S KENSINGTON AVE	2,159	1921	3	1	$78,000	$36.13
18043200010000	301 S CATHERINE AVE	2,084	1918	4	1	$77,000	$36.95
18043240100000	437 S STONE AVE	1,918	1924	4	1	$71,000	$37.02
18043030230000	115 S SPRING AVE	2,106	1923	4	3	$79,003	$37.51
18043100040000	219 S SPRING AVE	2,075	1913	4	1	$78,000	$37.59
18054290140000	404 S BRAINARD AVE	2,121	1921	4	2	$80,000	$37.72
18054290190000	424 S BRAINARD AVE	2,058	1921	4	1	$78,000	$37.90
18054290010000	401 S PARK RD	1,920	1916	4	1	$73,000	$38.02
18043210190000	324 S MADISON AVE	2,102	1908	4	2	$80,000	$38.06
18054280170000	442 S PARK RD	1,930	1925	4	2	$74,001	$38.34
18054290180000	420 S BRAINARD AVE	2,100	1925	4	1	$81,000	$38.57
18043230190000	420 S STONE AVE	1,970	1926	3	1	$76,000	$38.58
18043160020000	303 S STONE AVE	2,176	1922	3	2	$84,000	$38.60
18043150200000	326 S STONE AVE	1,947	1911	3	2	$75,222	$38.63
18043150180000	320 S STONE AVE	2,200	1921	4	2	$85,000	$38.64
18054290150000	408 S BRAINARD AVE	2,044	1913	4	1	$79,000	$38.65
18043200030000	313 S CATHERINE AVE	2,164	1914	5	2	$84,000	$38.82
18043280140000	400 S ASHLAND AVE	1,956	1915	3	1	$76,000	$38.85
18043190140000	300 S CATHERINE AVE	2,079	1923	3	2	$81,000	$38.96
18043190270000	336 S CATHERINE AVE	1,950	1922	3	1	$75,982	$38.97
18054150080000	202 S BRAINARD AVE	2,000	1919	4	2	$78,000	$39.00
18043190120000	345 S KENSINGTON AVE	2,127	1920	3	2	$83,000	$39.02
18043200120000	349 S CATHERINE AVE	1,920	1913	4	2	$75,000	$39.06
18043230160000	406 S STONE AVE	2,090	1922	3	1	$82,001	$39.23
18043250130000	408 S SPRING AVE	2,083	1937	4	2	$82,001	$39.37
18054220110000	304 S BRAINARD AVE	1,920	1917	4	2	$76,000	$39.58
18043210110000	337 S ASHLAND AVE	2,164	1913	4	2	$86,000	$39.74
18043040170000	301 W ELM AVE	2,114	1925	3	2	$84,263	$39.86
18043180160000	308 S KENSINGTON AVE	2,057	1911	4	2	$82,000	$39.86
18043000150000	225 S BRAINARD AVE	2,132	1926	4	2	$85,001	$39.87
18043230150000	400 S STONE AVE	1,978	1924	4	2	$78,930	$39.90
18043290170000	412 S MADISON AVE	2,076	1909	3	2	$83,049	$40.00

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18043170200000	328 S SPRING AVE	2,068	1913	4	2	$83,089	$40.18
18043060150000	124 S MADISON AVE	2,063	1910	4	1	$83,000	$40.23
18054290050000	419 S PARK RD	2,112	1923	4	2	$85,000	$40.25
18043180190000	324 S KENSINGTON AVE	2,168	1915	5	2	$88,000	$40.59
18043200110000	345 S CATHERINE AVE	1,978	1915	4	2	$80,384	$40.64
18043090140000	236 S SPRING AVE	2,110	1921	4	2	$86,000	$40.76
18043230260000	421 S BRAINARD AVE	2,065	1922	4	1	$84,257	$40.80
18043130200000		1,930	1908	4	2	$79,000	$40.93
18054290060000		2,076	1924	4	2	$85,000	$40.94
18054070110000		2,139	1918	3	2	$88,000	$41.14
18043160040000		2,095	1921	4	2	$87,000	$41.53
18043180220000		2,154	1918	4	2	$90,000	$41.78
18043200150000		1,994	1915	4	3	$85,000	$42.63
18043190070000		2,156	1908	3	3	$92,000	$42.67
18054070170000		2,100	1924	4	2	$91,000	$43.33
18043200050000		2,000	1908	3	2	$88,000	$44.00
18043050130000		1,979	1922	5	2	$87,807	$44.37
18043160010000		1,960	1924	4	4	$88,000	$44.90
18054220020000		2,044	1923	4	2	$92,000	$45.01
18054150060000		2,168	1923	4	3	$99,825	$46.04
18054060130000	**132 BLACKSTONE AVE**	**2,062**	**1922**	**4**	**3**	**$98,000**	**$47.53**

Median of all 79 comparables: $39.37 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21032, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 79 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.

18054290110000	18043280130000	18043280260000	18043230130000	18043300310000
18043290250000	18043050200000	18043260210000	18043300090000	18041180200000
18043210170000	18054290130000	18043190010000	18043200010000	18043240100000
18054280180000	18043030230000	18043100040000	18054290140000	18054290190000
18054290010000	18043210190000	18054280170000	18054290180000	18043230190000
18043160020000	18054150100000	18043150200000	18043150180000	18054290150000
18043200030000	18043280140000	18043190140000	18043190270000	18054150080000
18043190120000	18043200120000	18043210100000	18043230160000	18043250130000
18054290230000	18054220110000	18043210110000	18043040170000	18043180160000
18043000150000	18043230150000	18043210070000	18043230030000	18043290170000
18043170200000	18043060150000	18054290050000	18054150150000	18043180190000
18043200110000	18043210060000	18043090140000	18043230260000	18054190030000
18043030120000	18043130200000	18054290060000	18043000220000	18054070110000
18043160040000	18043180220000	18043200150000	18043190070000	18054150040000
18054070170000	18043190080000	18043200050000	18043000050000	18043050130000
18054280140000	18043160010000	18054220020000	18054150060000	

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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