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	18332090320000
Property address	113 HILL ST
Township	Lyons (21)
Assessor neighborhood	21162
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$32,001

14.1% of the current assessed value.

COMPARABLES IMPLY

$27,475

REDUCTION REQUESTED

$4,526

Estimated tax effect about $960 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 164 other properties in assessor neighborhood 21162 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 $23.73 per square foot. This home is assessed at $27.63 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,158 square feet gives $27,475. 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	1,158 square feet
Land area	6,900 square feet
Year built	1959
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	None recorded

Total assessed value	$32,001
Assessed value per square foot	$27.63

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	346
2	Building area within 15% of this home	214
3	Built within 15 years of this home	168
4	Same building type	164
5	Same construction quality grade	164

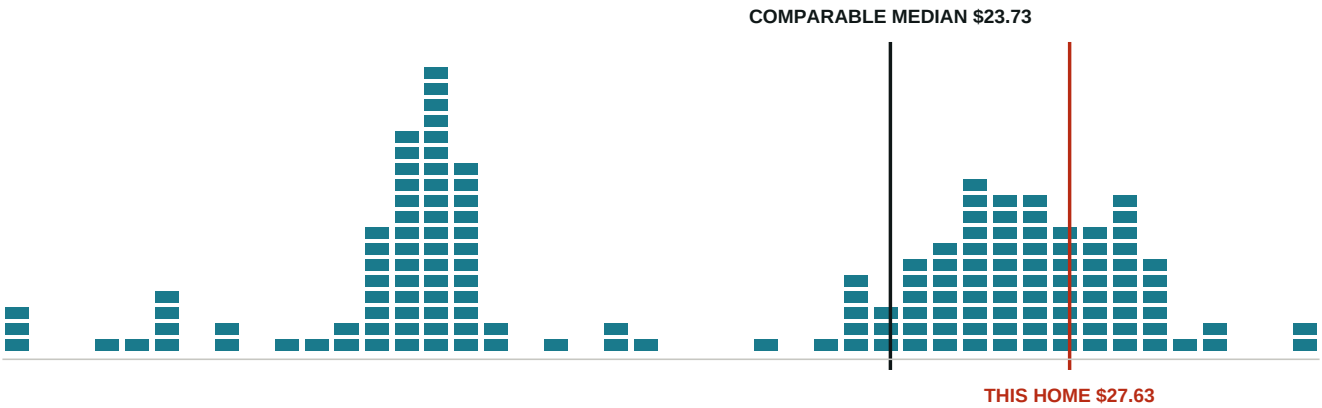
The comparable figure used is the median of all 164 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 164 properties 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	164
Lowest assessed	$4.36 per square foot
25th percentile	$13.68 per square foot
Median	$23.73 per square foot
75th percentile	$26.93 per square foot
Highest assessed	$33.09 per square foot
This home	$27.63 per square foot
Position	assessed above 131 of the 164 comparable properties, the 80th percentile



$4.36 per sq ft — 164 comparable properties by assessed value per square foot, one mark is one property — $33.09 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 164 comparables	$23.73
Building area of this home	1,158 sq ft
Median multiplied by building area	**$27,475**
Current total assessed value	$32,001
Difference, the reduction requested	**$4,526**

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 $4,526 in assessed value is worth roughly $960 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

164 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 164 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
18332100180000	107 KAZWELL ST	1,145	1957	3	1	$4,993	$4.36
18332110090000	104 KAZWELL ST	1,145	1957	3	1	$5,022	$4.39
18332100200000	107 KAZWELL ST	1,145	1957	3	1	$12,377	$10.81
18332110110000	104 KAZWELL ST	1,145	1957	3	1	$12,493	$10.91
18332050150000	202 KAZWELL ST	1,198	1958	2	1	$14,765	$12.32
18332050160000	202 KAZWELL ST	1,198	1958	2	1	$14,765	$12.32
18334000090000	106 N CHARLETON ST	1,176	1967	3	1	$14,500	$12.33
18334000080000	106 N CHARLETON ST	1,176	1967	3	1	$14,500	$12.33
18332040200000	215 KAZWELL ST	1,120	1967	3	1	$14,000	$12.50
18332040210000	215 KAZWELL ST	1,120	1967	3	1	$14,000	$12.50
18332100190000	107 KAZWELL ST	1,145	1957	3	1	$14,839	$12.96
18332040230000	213 KAZWELL ST	1,152	1962	3	1	$15,000	$13.02
18332040220000	213 KAZWELL ST	1,152	1962	3	1	$15,000	$13.02
18332110100000	104 KAZWELL ST	1,145	1957	3	1	$14,984	$13.09
18332040250000	211 KAZWELL ST	1,126	1960	3	1	$14,765	$13.11
18332040240000	211 KAZWELL ST	1,126	1960	3	1	$14,765	$13.11
18332040280000	207 KAZWELL ST	1,152	1962	3	1	$15,265	$13.25
18332040290000	207 KAZWELL ST	1,152	1962	3	1	$15,265	$13.25
18332110020000	112 KAZWELL ST	1,116	1962	3	1	$15,250	$13.66
18332110010000	112 KAZWELL ST	1,116	1962	3	1	$15,250	$13.66
18332020210000	207 SPRING ST	1,190	1971	3	1	$16,265	$13.67
18332020200000	207 SPRING ST	1,190	1971	3	1	$16,265	$13.67
18332090170000	851 BLACKSTONE AVE	1,144	1959	3	1	$15,665	$13.69
18332090160000	851 BLACKSTONE AVE	1,144	1959	3	1	$15,665	$13.69
18332090200000	111 HILL ST	1,130	1959	3	1	$15,665	$13.86
18332090210000	111 HILL ST	1,130	1959	3	1	$15,665	$13.86
18334010160000	111 SPRING ST	1,196	1968	3	1	$16,765	$14.02
18334010150000	111 SPRING ST	1,196	1968	3	1	$16,765	$14.02
18332040100000		1,132	1967	3	1	$16,265	$14.37
18332040110000		1,132	1967	3	1	$16,265	$14.37
18332020260000		1,116	1963	3	1	$16,265	$14.57
18332020250000		1,116	1963	3	1	$16,265	$14.57
18334190160000		1,187	1953	3	1	$29,000	$24.43
18332100380000		1,146	1953	3	1	$28,001	$24.43
18341040200000		1,142	1952	3	1	$28,000	$24.52
18333160390000		1,158	1951	3	1	$29,000	$25.04
18333260170000		1,144	1962	3	1	$29,000	$25.35
18333090060000		1,183	1958	3	1	$30,000	$25.36
18332040380000		1,140	1960	2	1	$29,001	$25.44
18341060040000		1,170	1956	3	1	$30,000	$25.64

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18333190140000		1,166	1962	3	1	$30,000	$25.73
18341030040000		1,194	1955	3	1	$31,000	$25.96
18334020070000		1,191	1953	3	1	$31,000	$26.03
18334060110000		1,188	1955	3	1	$31,001	$26.10
18341040080000		1,142	1955	3	1	$30,000	$26.27
18333210100000		1,140	1954	3	1	$30,001	$26.32
18341020080000		1,166	1953	3	1	$31,000	$26.59
18334190180000		1,196	1970	3	1	$32,000	$26.76
18332140040000		1,116	1953	3	1	$30,000	$26.88
18334220010000		1,190	1962	3	1	$32,000	$26.89
18333190150000		1,152	1957	3	1	$31,000	$26.91
18334260050000		1,147	1957	3	1	$31,000	$27.03
18332090320000	**113 HILL ST**	**1,158**	**1959**	**3**	**1**	**$32,001**	**$27.63**
18333260120000		1,116	1954	3	1	$31,001	$27.78
18334150050000		1,141	1951	3	1	$32,001	$28.05
18333280010000		1,140	1951	3	2	$32,000	$28.07
18331030070000		1,168	1947	3	2	$33,000	$28.25
18341020060000		1,170	1953	2	2	$33,975	$29.04
18332100350000		1,166	1954	3	1	$34,000	$29.16
18334020130000		1,196	1968	3	2	$36,000	$30.10
18333260040000		1,124	1955	3	2	$37,188	$33.09

Median of all 164 comparables: $23.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21162, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 164 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.

18332100180000	18332110090000	18332060040000	18334260120000	18332050080000
18332110040000	18332110030000	18332050370000	18332110050000	18332050090000
18333270140000	18332100200000	18332110110000	18333170090000	18333170100000
18332050150000	18332050160000	18334000090000	18334000080000	18332040200000
18332040210000	18334010080000	18334010090000	18332100190000	18332040320000
18332040330000	18332020280000	18332020270000	18332040230000	18332040220000
18332110100000	18332040250000	18332040240000	18332050130000	18332050140000
18332040280000	18332040290000	18332110020000	18332110010000	18332020210000
18332020200000	18332020060000	18332020050000	18332090170000	18332090160000
18332050230000	18332050220000	18332090200000	18332090210000	18332050060000
18332050050000	18334010160000	18334010150000	18332120070000	18332120080000
18332040070000	18332040060000	18332040040000	18332040050000	18332020110000
18332020120000	18332040100000	18332040110000	18332020260000	18332020250000
18332100150000	18332100140000	18334010310000	18334010300000	18332050360000
18332050070000	18332050100000	18333270130000	18341040300000	18334100080000
18333260100000	18341040280000	18334090140000	18341040340000	18333240100000
18334250050000	18332060050000	18334190010000	18341070220000	18334090050000
18334190160000	18332100380000	18341040200000	18334270160000	18341030130000
18334250180000	18334270040000	18334060130000	18341020160000	18333160390000
18334000360000	18333260170000	18333090060000	18333270190000	18332040380000
18333230030000	18334190030000	18334040310000	18341060040000	18333190140000
18334130010000	18334150070000	18341030040000	18334020070000	18334060110000
18334190080000	18333270100000	18341040080000	18341040220000	18333210100000
18334260060000	18341060020000	18341020080000	18334190090000	18334190180000
18332140040000	18334220010000	18333190150000	18333270220000	18334260050000
18334070040000	18334130040000	18333260180000	18341060120000	18332040390000
18341060130000	18333270150000	18333270160000	18333260120000	18332020320000
18334100090000	18334150050000	18333280010000	18331030110000	18334060100000
18331030070000	18334080100000	18341020070000	18333270170000	18333280130000
18334250190000	18332100360000	18334120020000	18333260220000	18341030220000
18332100370000	18341020060000	18332100350000	18334180150000	18333270180000
18333280190000	18333280110000	18334020160000	18334190060000	18334020130000
18334110070000	18341040360000	18334260150000	18333260040000	

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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