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	31044100190000
Property address	5125 W 190TH PL
Township	Rich (32)
Assessor neighborhood	32161
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$29,000	**$25,911**	**$3,089**

10.7% of the current assessed value.
Estimated tax effect about $655 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 56 other properties in assessor neighborhood 32161 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 $17.26 per square foot. This home is assessed at $19.32 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,501 square feet gives $25,911. 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	1,501 square feet
Land area	10,920 square feet
Year built	1998
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$19.32

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	160
2	Building area within 15% of this home	67
3	Built within 15 years of this home	56
4	Same building type	56
5	Same construction quality grade	56

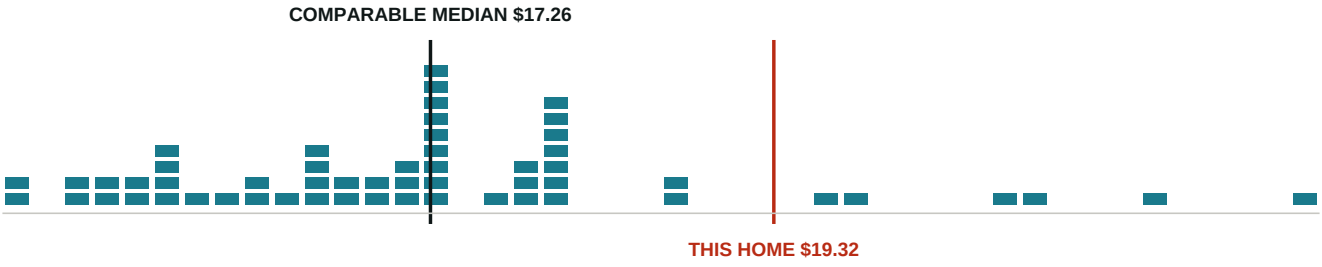
The comparable figure used is the median of all 56 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 56 properties 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	56
Lowest assessed	$14.70 per square foot
25th percentile	$16.17 per square foot
Median	$17.26 per square foot
75th percentile	$17.99 per square foot
Highest assessed	$22.59 per square foot
This home	$19.32 per square foot
Position	assessed above 50 of the 56 comparable properties, the 89th percentile



$14.70 per sq ft — 56 comparable properties by assessed value per square foot, one mark is one property — $22.59 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 56 comparables	$17.26
Building area of this home	1,501 sq ft
Median multiplied by building area	**$25,911**
Current total assessed value	$29,000
Difference, the reduction requested	**$3,089**

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 $3,089 in assessed value is worth roughly $655 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

All 56 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31042050040000	4931 185TH CT	1,701	1986	3	1	$25,000	$14.70
31042050010000	4901 185TH CT	1,697	1986	3	2	$25,000	$14.73
31044030110000	18652 NIGHTENGALE TER	1,652	1983	3	1	$25,001	$15.13
31044030090000	18644 NIGHTENGALE TER	1,645	1983	3	1	$25,000	$15.20
31042030360000	18614 NEAL CIR	1,697	1986	3	2	$26,000	$15.32
31044020020000	4941 CREST CT	1,627	1983	4	2	$25,001	$15.37
31042040130000	5050 186TH ST	1,669	1989	3	3	$26,001	$15.58
31044100120000	19028 LARAMIE LN	1,668	1998	3	2	$26,000	$15.59
31042030230000	18638 NIGHTENGALE TER	1,596	1983	3	1	$25,000	$15.66
31042050120000	4921 184TH CT	1,719	1987	4	2	$27,000	$15.71
31042030190000	18633 NIGHTENGALE TER	1,717	1985	3	3	$27,000	$15.73
31042040110000	5030 186TH ST	1,713	1988	3	3	$27,000	$15.76
31042030300000	18601 NEAL CIR	1,697	1985	3	3	$27,000	$15.91
31042050130000	4931 184TH CT	1,674	1986	3	2	$27,000	$16.13
31042050090000	4910 185TH CT	1,669	1987	3	2	$27,000	$16.18
31042040290000	18630 LARAMIE RD	1,719	1992	4	3	$28,000	$16.29
31044030100000	18648 NIGHTENGALE TER	1,652	1983	4	3	$27,000	$16.34
31042060040000	18609 BECKER TER	1,697	1990	3	3	$28,000	$16.50
31044060110000	5011 W 190TH ST	1,683	1995	4	2	$28,000	$16.64
31034210070000	19000 FARMCREST TER	1,381	1986	3	2	$23,000	$16.65
31034210090000	19020 FARMCREST TER	1,381	1986	3	2	$23,000	$16.65
31044040180000	5050 W 190TH PL	1,668	1999	3	2	$28,000	$16.79
31044090130000	5040 190TH ST	1,668	1995	3	2	$28,000	$16.79
31044090050000	4940 190TH ST	1,707	1995	4	3	$29,000	$16.99
31034210100000	19030 FARMCREST TER	1,352	1986	3	2	$23,000	$17.01
31042050160000	4930 184TH CT	1,701	1985	3	3	$29,000	$17.05
31042050100000	4900 185TH CT	1,572	1986	3	2	$27,000	$17.18
31034210060000	4050 190TH ST	1,337	1987	3	2	$23,001	$17.20
31044110190000	19013 LARAMIE LN	1,501	1998	3	2	$26,000	$17.32
31034210160000	19010 PULASKI RD	1,381	1986	3	2	$24,000	$17.38
31034210150000	4001 190TH ST	1,381	1986	3	2	$24,000	$17.38
31034210120000	19021 FARMCREST TER	1,381	1988	3	2	$24,000	$17.38
31034210080000	19010 FARMCREST TER	1,381	1988	3	2	$24,000	$17.38
31034210010000	4000 190TH ST	1,381	1986	3	2	$24,000	$17.38
31034210030000	4020 190TH ST	1,381	1986	3	2	$24,001	$17.38
31034210040000	4030 190TH ST	1,381	1986	3	2	$24,001	$17.38
31044070060000	5015 190TH PL	1,668	1993	4	3	$29,001	$17.39
31034210140000	4011 190TH ST	1,356	1986	3	2	$24,000	$17.70
31034210050000	4040 190TH ST	1,352	1986	3	2	$24,000	$17.75
31034210110000	19031 FARMCREST TER	1,352	1987	3	2	$24,000	$17.75

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31034210170000	19016 PULASKI RD	1,352	1986	3	2	$24,000	$17.75
31044060160000	19031 MARYLAKE LN	1,668	1995	3	2	$30,000	$17.99
31044100010000	5060 190TH ST	1,668	1997	3	2	$30,000	$17.99
31044100030000	5110 190TH ST	1,668	1997	3	2	$30,000	$17.99
31044040080000	19000 MARYLAKE LN	1,668	1995	5	3	$30,001	$17.99
31044080100000	4900 W 190TH PL	1,501	1993	3	2	$27,000	$17.99
31044110150000	19037 LARAMIE LN	1,501	2000	3	3	$27,001	$17.99
31044060140000	19019 MARYLAKE LN	1,501	1998	3	2	$27,001	$17.99
31044040050000	19024 MARYLAKE LN	1,501	1999	3	2	$28,000	$18.65
31044110130000	5130 W 190TH PL	1,501	1998	3	2	$28,001	$18.65
31044100190000	**5125 W 190TH PL**	**1,501**	**1998**	**4**	**3**	**$29,000**	**$19.32**
31042050070000	4930 185TH CT	1,631	1985	4	3	$32,000	$19.62
31042060290000	18600 AMLIN CIR	1,560	1989	5	3	$31,000	$19.87
31044110010000	19000 AMLIN LN	1,501	1998	3	3	$31,001	$20.65
31044030070000	5010 187TH ST	1,627	1983	3	2	$34,000	$20.90
31044090110000	5020 190TH ST	1,668	1995	4	3	$36,000	$21.58
31034210020000	4010 190TH ST	1,328	1986	3	3	$30,001	$22.59

Median of all 56 comparables: $17.26 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32161, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 56 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.

31042050040000	31042050010000	31044030110000	31044030090000	31042030360000
31044020020000	31042040130000	31044100120000	31042030230000	31042050120000
31042030190000	31042040110000	31042030300000	31042050130000	31042050090000
31042040290000	31044030100000	31042060040000	31044060110000	31034210070000
31034210090000	31044040180000	31044090130000	31044090050000	31034210100000
31042050160000	31042050100000	31034210060000	31044110190000	31034210160000
31034210150000	31034210120000	31034210080000	31034210010000	31034210030000
31034210040000	31044070060000	31034210140000	31034210050000	31034210110000
31034210170000	31044060160000	31044100010000	31044100030000	31044040080000
31044080100000	31044110150000	31044060140000	31044040050000	31044110130000
31042050070000	31042060290000	31044110010000	31044030070000	31044090110000
31034210020000				

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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