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	17333040200000
Property address	3530 S PARNELL AVE HSE
Township	South Chicago (76)
Assessor neighborhood	76030
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$72,500

12.7% of the current assessed value.

COMPARABLES IMPLY

$63,311

Estimated tax effect about $1,949 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,189

SECTION 1

The argument in one paragraph

The Assessor values 10 other properties in assessor neighborhood 76030 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 $33.18 per square foot. This home is assessed at $38.00 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,908 square feet gives $63,311. 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	1,908 square feet
Land area	3,018 square feet
Year built	2025
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$72,500
Assessed value per square foot	$38.00

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	235
2	Building area within 15% of this home	201
3	Built within 15 years of this home	10
4	Same building type	10
5	Same construction quality grade	10

The comparable figure used is the median of all 10 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 10 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	10
Lowest assessed	$30.03 per square foot
25th percentile	$31.11 per square foot
Median	$33.18 per square foot
75th percentile	$34.71 per square foot
Highest assessed	$39.26 per square foot
This home	$38.00 per square foot
Position	assessed above 9 of the 10 comparable properties, the 90th percentile



$30.03 per sq ft — 10 comparable properties by assessed value per square foot, one mark is one property — $39.26 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 10 comparables	$33.18
Building area of this home	1,908 sq ft
Median multiplied by building area	**$63,311**
Current total assessed value	$72,500
Difference, the reduction requested	**$9,189**

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 $9,189 in assessed value is worth roughly $1,949 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 10 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
17333020030000	3511 S UNION AVE	1,998	2014	4	2	$59,995	$30.03
17333270680000	3823 S NORMAL AVE	1,795	2012	4	3	$55,019	$30.65
17333270690000	3825 S NORMAL AVE	1,988	2013	4	3	$61,048	$30.71
17333060340000	3623 S NORMAL AVE	1,983	2011	4	2	$64,081	$32.32
17332100080000	3221 S PRINCETON AVE	1,859	2018	4	2	$61,628	$33.15
17333060350000	3625 S NORMAL AVE	1,983	2013	4	2	$65,860	$33.21
17284330100000	335 W 30TH PL	1,984	2022	4	2	$66,788	$33.66
17333100230000	3608 S WALLACE ST	1,997	2014	4	3	$70,000	$35.05
17283250240000	3027 S CANAL ST	1,920	2014	4	3	$72,000	$37.50
17333040200000	**3530 S PARNELL AVE HSE**	**1,908**	**2025**	**4**	**3**	**$72,500**	**$38.00**
17333040210000	3532 S PARNELL AVE	1,908	2025	4	3	$74,900	$39.26

Median of all 10 comparables: $33.18 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 10 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.

17333020030000	17333270680000	17333270690000	17333060340000	17332100080000
17333060350000	17284330100000	17333100230000	17283250240000	17333040210000

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.