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	19091280220000
Property address	5340 W 51ST ST HSE
Township	Stickney (36)
Assessor neighborhood	36021
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$28,000	$24,735	$3,265

11.7% of the current assessed value.
Estimated tax effect about $693 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 15 other properties in assessor neighborhood 36021 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 $13.68 per square foot. This home is assessed at $15.49 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,808 square feet gives $24,735. 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	1,808 square feet
Land area	3,125 square feet
Year built	1940
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$28,000
Assessed value per square foot	$15.49

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	34
2	Building area within 15% of this home	26
3	Built within 15 years of this home	15
4	Same building type	15
5	Same construction quality grade	15

The comparable figure used is the median of all 15 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 15 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	15
Lowest assessed	$2.36 per square foot
25th percentile	$8.32 per square foot
Median	$13.68 per square foot
75th percentile	$16.20 per square foot
Highest assessed	$20.05 per square foot
This home	$15.49 per square foot
Position	assessed above 10 of the 15 comparable properties, the 67th percentile



$2.36 per sq ft — 15 comparable properties by assessed value per square foot, one mark is one property — $20.05 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 15 comparables	$13.68
Building area of this home	1,808 sq ft
Median multiplied by building area	**$24,735**
Current total assessed value	$28,000
Difference, the reduction requested	**$3,265**

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 $3,265 in assessed value is worth roughly $693 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 15 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
19091250440000	5048 S LINDER AVE	1,817	1946	4	1	$4,293	$2.36
19091110070000	4815 S LOTUS AVE HSE	1,842	1950	3	2	$14,075	$7.64
19091110080000	4815 S LOTUS AVE	1,842	1950	3	2	$14,075	$7.64
19091110130000	4827 S LOTUS AVE	1,833	1955	3	1	$15,250	$8.32
19091110140000	4827 S LOTUS AVE	1,833	1955	3	1	$15,250	$8.32
19091210260000	4910 S LOCKWOOD AVE	2,012	1925	4	1	$27,000	$13.42
19091210240000	4908 S LOCKWOOD AVE	2,059	1927	3	1	$28,000	$13.60
19091250450000	5048 S LINDER AVE	1,817	1946	4	1	$24,858	$13.68
19091270180000	5043 S LOTUS AVE	2,056	1946	4	1	$31,000	$15.08
19091300100000	5023 S LOCKWOOD AVE	2,024	1955	4	2	$31,000	$15.32
19091280220000	**5340 W 51ST ST HSE**	**1,808**	**1940**	**4**	**1**	**$28,000**	**$15.49**
19091150400000	4808 S LARAMIE AVE	2,062	1940	4	1	$33,000	$16.00
19091220270000	4912 S LATROBE AVE	1,951	1934	3	1	$32,000	$16.40
19091210510000	4934 S LOCKWOOD AVE	1,812	1946	5	2	$30,000	$16.56
19091290410000	5300 W 51ST ST	1,968	1946	3	1	$33,000	$16.77
19091220300000	4920 S LATROBE AVE	1,945	1954	4	1	$39,000	$20.05

Median of all 15 comparables: $13.68 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 36021, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 15 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.

19091250440000	19091110070000	19091110080000	19091110130000	19091110140000
19091210260000	19091210240000	19091250450000	19091270180000	19091300100000
19091150400000	19091220270000	19091210510000	19091290410000	19091220300000

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.