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	19333240290000
Property address	5450 85TH ST
Township	Stickney (36)
Assessor neighborhood	36050
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$37,000	**$32,775**	**$4,225**

11.4% of the current assessed value.
Estimated tax effect about $896 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 140 other properties in assessor neighborhood 36050 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 $26.95 per square foot. This home is assessed at $30.43 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,216 square feet gives $32,775. 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	1,216 square feet
Land area	9,965 square feet
Year built	1987
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$30.43

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	675
2	Building area within 15% of this home	307
3	Built within 15 years of this home	140
4	Same building type	140
5	Same construction quality grade	140

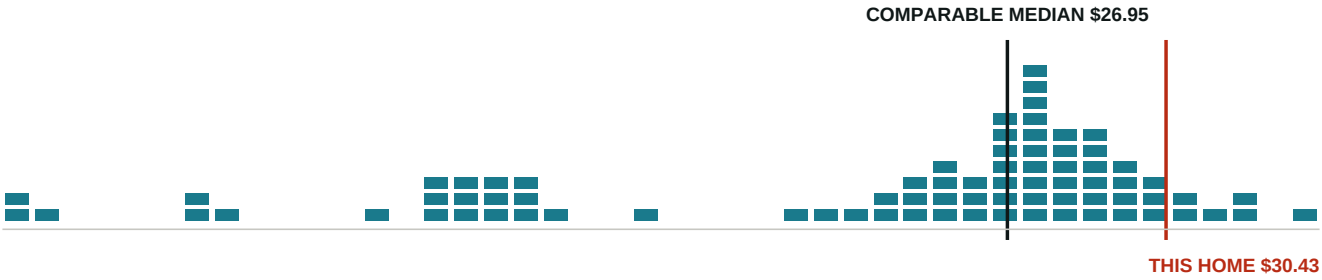
The comparable figure used is the median of all 140 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 140 properties 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	140
Lowest assessed	$4.95 per square foot
25th percentile	$21.45 per square foot
Median	$26.95 per square foot
75th percentile	$28.41 per square foot
Highest assessed	$33.79 per square foot
This home	$30.43 per square foot
Position	assessed above 131 of the 140 comparable properties, the 94th percentile



$4.95 per sq ft — 140 comparable properties by assessed value per square foot, one mark is 2 properties — $33.79 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 140 comparables	$26.95
Building area of this home	1,216 sq ft
Median multiplied by building area	**$32,775**
Current total assessed value	$37,000
Difference, the reduction requested	**$4,225**

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 $4,225 in assessed value is worth roughly $896 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

140 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 140 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
19294040360000	7740 MENARD AVE	1,244	1984	3	2	$6,521	$5.24
19284170260000	7840 S LE CLAIRE AVE	1,181	1985	3	1	$6,521	$5.52
19304100150000	7800 NARRAGANSETT AVE	1,248	1986	3	1	$16,271	$13.04
19293030360000	7750 S MELVINA AVE	1,247	1985	3	1	$17,845	$14.31
19293030350000	7750 S MELVINA AVE	1,247	1985	3	1	$17,845	$14.31
19294010280000	7704 MASON AVE	1,177	1992	3	1	$18,563	$15.77
19294010270000	7704 MASON AVE	1,177	1992	3	1	$18,563	$15.77
19304100160000	7804 NARRAGANSETT AVE	1,248	1986	3	1	$20,680	$16.57
19294040350000	7740 MENARD AVE	1,244	1984	3	2	$29,169	$23.45
19284170250000	7840 S LE CLAIRE AVE	1,181	1985	3	1	$29,169	$24.70
19303010230000	7756 NEWLAND AVE	1,237	1986	3	1	$31,000	$25.06
19334020880000	8344 LA PORTE AVE	1,220	1973	3	1	$31,000	$25.41
19334020830000	8334 LA PORTE AVE 1	1,219	1972	3	1	$31,000	$25.43
19284030020000	5100 STATE RD	1,206	1985	3	1	$31,000	$25.70
19293040460000	7710 MOODY AVE	1,231	1987	3	1	$32,000	$26.00
19284220380000	7842 LACROSSE AVE	1,227	1987	3	1	$32,000	$26.08
19293040440000	7700 MOODY AVE	1,261	1987	3	1	$33,000	$26.17
19334011060000	8307 LAWLER AVE	1,249	1978	3	1	$33,000	$26.42
19334041040000		1,199	1978	3	1	$32,000	$26.69
19294000660000		1,235	1986	3	1	$33,000	$26.72
19294000650000		1,235	1985	3	1	$33,000	$26.72
19284220350000		1,195	1986	3	1	$32,000	$26.78
19293040450000		1,231	1987	3	1	$33,000	$26.81
19284220370000		1,227	1987	3	1	$33,000	$26.89
19293070480000		1,227	1986	3	1	$33,000	$26.89
19334070210000		1,164	1985	3	1	$31,402	$26.98
19334020870000		1,220	1972	3	1	$33,000	$27.05
19293050560000		1,250	1983	3	1	$34,000	$27.20
19293050550000		1,246	1983	3	1	$34,000	$27.29
19334060830000		1,172	1973	3	1	$32,000	$27.30
19331030370000		1,245	1986	3	1	$34,000	$27.31
19304060520000		1,244	1987	3	1	$34,000	$27.33
19334070200000		1,241	1987	3	2	$34,000	$27.40
19303070490000		1,237	1985	3	1	$34,000	$27.49
19293090380000		1,200	1985	3	1	$33,000	$27.50
19293090390000		1,200	1986	3	1	$33,000	$27.50
19294000690000		1,235	1986	3	1	$34,000	$27.53
19294000640000		1,235	1986	3	1	$34,000	$27.53
19284220360000		1,195	1987	3	1	$33,000	$27.62
19333050500000		1,229	1986	3	1	$34,000	$27.66

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19293070490000		1,227	1986	3	1	$34,000	$27.71
19331030340000		1,262	1986	3	1	$35,000	$27.73
19294150430000		1,212	1984	3	2	$34,000	$28.05
19283190460000		1,166	1986	3	1	$33,000	$28.30
19283190450000		1,166	1987	3	1	$33,000	$28.30
19294000680000		1,235	1986	3	1	$35,000	$28.34
19293020460000		1,177	1992	2	1	$34,000	$28.89
19304110210000		1,175	1986	3	1	$34,000	$28.94
19304110220000		1,175	1986	3	1	$34,000	$28.94
19333120170000		1,200	1990	3	1	$35,000	$29.17
19293020490000		1,198	1992	3	1	$35,000	$29.22
19294070490000		1,221	1993	3	2	$36,000	$29.48
19334011070000		1,164	1987	3	2	$35,000	$30.07
19333090240000		1,189	1985	3	2	$36,000	$30.28
19333240290000	**5450 85TH ST**	**1,216**	**1987**	**3**	**2**	**$37,000**	**$30.43**
19334020900000		1,241	1996	3	2	$38,000	$30.62
19334021020000		1,208	1994	3	1	$37,000	$30.63
19304030370000		1,170	1997	3	1	$36,000	$30.77
19331120210000		1,182	1994	3	1	$37,000	$31.30
19333100180000		1,230	1993	3	2	$39,000	$31.71
19334051030000		1,243	1989	3	3	$42,000	$33.79

Median of all 140 comparables: $26.95 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 36050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 140 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.

19294150060000	19294040360000	19284170260000	19304060140000	19283210140000
19283210120000	19283210130000	19294080440000	19304100150000	19293060190000
19293030360000	19293030350000	19293060200000	19283220170000	19283220160000
19333050220000	19333050230000	19294160070000	19294160080000	19304050060000
19304050070000	19294010280000	19294010270000	19283260240000	19283260250000
19294080090000	19294080100000	19293040310000	19293040320000	19304100160000
19283170140000	19283170130000	19284070120000	19284070110000	19294080430000
19333070170000	19294150050000	19294040350000	19334050930000	19334050920000
19334050940000	19334010950000	19284170250000	19334040970000	19334020920000
19303010230000	19334041030000	19294000670000	19334041010000	19334020880000
19334020830000	19334011010000	19294050010000	19284030020000	19334010880000
19293040460000	19284220380000	19293040440000	19332040130000	19334011060000
19334041040000	19294000660000	19294000650000	19284220350000	19304060150000
19293040450000	19284220370000	19293070480000	19333090170000	19303040530000
19334070210000	19334020870000	19334060880000	19293050560000	19333090260000
19293050550000	19334060830000	19331030370000	19304060520000	19284210350000
19334070200000	19303070490000	19293090380000	19293090390000	19294000690000
19294000640000	19333240310000	19284220360000	19304130230000	19333050500000
19293070490000	19331030340000	19294070460000	19294050520000	19333090250000
19334010990000	19294150430000	19303010220000	19334050910000	19293120420000
19294130390000	19283190460000	19283190450000	19294000680000	19284210340000
19284210370000	19334060890000	19293120230000	19284180430000	19293020460000
19293120410000	19293120400000	19304130200000	19304110210000	19304110220000
19284210360000	19333120170000	19304140200000	19293020490000	19334040960000
19333260170000	19304060510000	19294070490000	19294070470000	19294070450000
19331130230000	19293000210000	19333090270000	19334011070000	19333070180000
19333090240000	19334020900000	19334021020000	19304030370000	19331120210000
19333100180000	19333090200000	19333090280000	19294120420000	19334051030000

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.