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	29092210010000
Property address	47 W 148TH ST
Township	Thornton (37)
Assessor neighborhood	37024
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$13,000

26.2% of the current assessed value.

COMPARABLES IMPLY

$9,598

REDUCTION REQUESTED

$3,402

Estimated tax effect about $722 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 846 other properties in assessor neighborhood 37024 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 $8.89 per square foot. This home is assessed at $12.04 per square foot, which is 35% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,080 square feet gives $9,598. 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	1,080 square feet
Land area	9,569 square feet
Year built	1956
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$13,000
Assessed value per square foot	$12.04

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	2,001
2	Building area within 15% of this home	1,192
3	Built within 15 years of this home	1,116
4	Same building type	847
5	Same construction quality grade	846

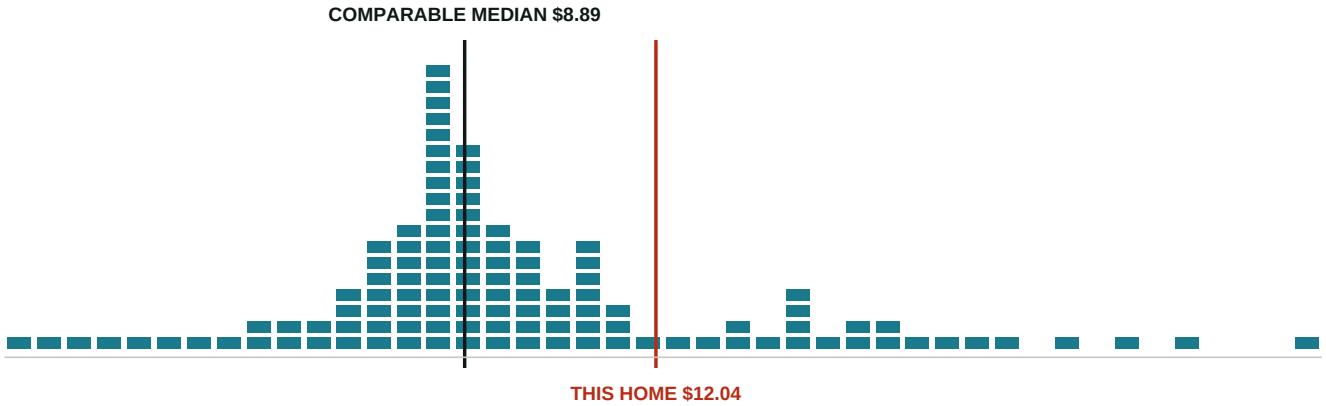
The comparable figure used is the median of all 846 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 846 properties 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	846
Lowest assessed	$1.31 per square foot
25th percentile	$8.16 per square foot
Median	$8.89 per square foot
75th percentile	$10.45 per square foot
Highest assessed	$23.00 per square foot
This home	$12.04 per square foot
Position	assessed above 732 of the 846 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 846 comparables	$8.89
Building area of this home	1,080 sq ft
Median multiplied by building area	**$9,598**
Current total assessed value	$13,000
Difference, the reduction requested	**$3,402**

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 $3,402 in assessed value is worth roughly $722 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

846 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 846 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
29043230020000	14501 WALLACE AVE	1,080	1941	2	1	$6,391	$5.92
29043230010000	14501 WALLACE AVE	1,080	1941	2	1	$7,016	$6.50
29044110180000	14306 S STATE ST	1,073	1953	3	1	$7,000	$6.52
29043280420000		1,080	1954	2	1	$8,000	$7.41
29044200110000		1,088	1956	2	1	$9,000	$8.27
29043160210000		1,087	1950	3	1	$9,000	$8.28
29054070480000		1,087	1956	2	1	$9,000	$8.28
29044140040000		1,085	1953	2	1	$9,000	$8.29
29043240410000		1,082	1950	2	1	$9,000	$8.32
29043260230000		1,082	1950	2	1	$9,000	$8.32
29044120530000		1,081	1955	3	1	$9,001	$8.33
29054030200000		1,080	1954	3	1	$9,000	$8.33
29054050450000		1,080	1956	3	1	$9,000	$8.33
29054070030000		1,080	1958	2	1	$9,000	$8.33
29042290300000		1,080	1963	3	1	$9,000	$8.33
29092220130000		1,078	1955	3	1	$9,000	$8.35
29092280370000		1,076	1955	2	1	$9,000	$8.36
29043040330000		1,076	1951	2	1	$9,000	$8.36
29092080550000		1,076	1955	2	1	$9,000	$8.36
29044230680000		1,074	1956	3	1	$9,000	$8.38
29044230670000		1,074	1956	3	1	$9,000	$8.38
29044130230000		1,073	1954	2	1	$9,000	$8.39
29043230350000		1,072	1949	2	1	$9,000	$8.40
29054110340000		1,088	1955	3	1	$10,000	$9.19
29043220120000		1,088	1951	4	1	$10,000	$9.19
29043000010000		1,087	1949	3	1	$10,000	$9.20
29041180250000		1,086	1956	3	1	$10,000	$9.21
29041180230000		1,086	1956	3	1	$10,000	$9.21
29041180210000		1,086	1956	3	1	$10,000	$9.21
29041180180000		1,086	1956	3	1	$10,000	$9.21
29041010540000		1,085	1957	3	1	$10,000	$9.22
29041010520000		1,085	1957	3	1	$10,000	$9.22
29043040020000		1,084	1956	3	1	$10,000	$9.23
29043250030000		1,083	1955	2	1	$10,000	$9.23
29043250040000		1,083	1955	2	1	$10,000	$9.23
29043150340000		1,082	1950	3	1	$10,000	$9.24
29054150080000		1,082	1956	2	1	$10,000	$9.24
29043140450000		1,082	1951	2	1	$10,001	$9.24
29054010420000		1,081	1953	3	1	$10,000	$9.25
29043040120000		1,080	1959	2	1	$10,000	$9.26

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29043110140000		1,080	1960	2	1	$10,000	$9.26
29042300060000		1,080	1958	3	1	$10,000	$9.26
29043230030000		1,078	1956	3	1	$10,000	$9.28
29054100390000		1,078	1950	3	1	$10,000	$9.28
29044310450000		1,077	1957	3	1	$10,000	$9.29
29054030350000		1,073	1954	3	1	$10,000	$9.32
29044080200000		1,073	1953	2	2	$10,000	$9.32
29041180270000		1,086	1956	3	1	$12,000	$11.05
29041180150000		1,086	1956	3	1	$12,000	$11.05
29041010500000		1,085	1957	3	1	$12,000	$11.06
29041010490000		1,085	1957	3	1	$12,000	$11.06
29041010470000		1,085	1957	3	1	$12,000	$11.06
29041010460000		1,085	1957	3	1	$12,000	$11.06
29092220020000		1,073	1957	3	1	$12,000	$11.18
29092210030000		1,086	1957	3	1	$13,000	$11.97
29042210180000		1,086	1952	2	1	$13,000	$11.97
29092210040000		1,086	1957	2	1	$13,000	$11.97
29092210010000	**47 W 148TH ST**	**1,080**	**1956**	**2**	**1**	**$13,000**	**$12.04**
29162050640000		1,085	1964	3	1	$15,000	$13.82
29042310070000		1,075	1961	3	1	$17,000	$15.81
29092220100000		1,075	1955	2	1	$19,000	$17.67

Median of all 846 comparables: $8.89 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37024, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 846 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.

29043120320000	29044140090000	29044300090000	29044140150000	29043280370000
29044020260000	29043150130000	29054050010000	29054060240000	29092090350000
29043100200000	29044270170000	29044200520000	29044120340000	29044200240000
29044000540000	29044000530000	29044280350000	29044280340000	29043160020000
29044190650000	29042230080000	29042230090000	29043280200000	29043280210000
29044280370000	29044120330000	29042250140000	29044240480000	29044000140000
29044240490000	29042240210000	29044270190000	29042260060000	29042260070000
29044280380000	29092060540000	29044160230000	29043230020000	29044240020000
29044050330000	29044120230000	29044100050000	29044250110000	29042250200000
29092060300000	29044010100000	29054030260000	29042200020000	29044070020000
29043230010000	29044110180000	29092010600000	29044210220000	29043270400000
29044270180000	29043280450000	29044190620000	29092260340000	29092010450000
29044170510000	29044180660000	29044150010000	29044100180000	29042270200000
29044120290000	29043040360000	29044210640000	29043030060000	29042210130000
29043000080000	29042240150000	29044280290000	29043010160000	29042300480000
29044060130000	29044150060000	29044110220000	29044210590000	29043280170000
29044010220000	29044130290000	29042190060000	29042190050000	29092050130000
29092080530000	29092110470000	29044200570000	29044200580000	29044210700000
29044280500000	29044050490000	29042340270000	29044280030000	29042340260000
29042210010000	29044050210000	29044140010000	29044280440000	29042200010000
29044030470000	29044200130000	29043280420000	29044010360000	29044280550000
29043280460000	29044110140000	29044250100000	29042300190000	29092010480000
29043100190000	29044250460000	29092110560000	29092220050000	29044210690000
29043290250000	29054060230000	29092080640000	29042250080000	29044010240000
29044130520000	29044190300000	29044210620000	29043160460000	29044010200000
29044120560000	29043250430000	29043160180000	29044260730000	29043120340000
29044100500000	29092010470000	29042260010000	29043150140000	29044310010000
29092270230000	29044130510000	29042200070000	29092030640000	29092030510000
29092030680000	29092030540000	29092010590000	29092030710000	29092030690000
29092040410000	29092070370000	29092070470000	29092070360000	29044300150000
29044220780000	29044020250000	29044250520000	29044110510000	29044010350000
29054140230000	29042320350000	29054100440000	29043120160000	29042170040000
29042320100000	29043280080000	29042310240000	29044260710000	29043010440000
29054100450000	29054100460000	29042340140000	29042310350000	29042350120000
29054040190000	29043240280000	29092240080000	29044170500000	29092070320000
29092280350000	29044280430000	29042180160000	29054040370000	29054150010000
29043050040000	29044130480000	29044130490000	29043240240000	29054110450000
29042340130000	29042240190000	29042240180000	29044110260000	29044070130000
29054050020000	29044130500000	29092020540000	29044200560000	29044030150000
29044170480000	29044140370000	29043220130000	29044100230000	29044080430000
29054030170000	29054040160000	29044160240000	29092280300000	29092110490000
29092280330000	29054060430000	29044310320000	29042350380000	29042300330000
29043170280000	29044220790000	29042320160000	29044160150000	29042340160000
29092080660000	29054030400000	29044070050000	29092040430000	29044240520000
29044240510000	29043280530000	29043180430000	29044140080000	29044130120000

29054030380000	29043010450000	29043080050000	29043170320000	29043020010000
29054050440000	29092090120000	29044120550000	29044120540000	29044050030000
29042320090000	29044200110000	29043160210000	29054070480000	29044140040000
29043280380000	29044140230000	29043240410000	29043260230000	29044120530000
29044010050000	29054030200000	29054050450000	29054070030000	29043250150000
29042180040000	29044180340000	29042290300000	29043150400000	29043040300000
29092220130000	29043240400000	29054100420000	29043030010000	29054100480000
29044260800000	29092280370000	29043040330000	29092080550000	29043080030000
29044230680000	29044230670000	29044130230000	29043230350000	29044080140000
29042190040000	29043010330000	29054010400000	29043110170000	29044230710000
29054010380000	29043180320000	29054150140000	29054100220000	29043030260000
29043240060000	29042250060000	29044120030000	29044180640000	29043270420000
29042240140000	29044040140000	29054120160000	29044080120000	29044130240000
29044080260000	29042330060000	29044100490000	29042330070000	29054030210000
29054120150000	29043230310000	29044100380000	29054040210000	29044030210000
29044000010000	29054110510000	29044290550000	29042300360000	29054160250000
29043040310000	29044300420000	29044180690000	29043110100000	29043030170000
29044300260000	29044130110000	29042350060000	29044110210000	29042350050000
29044040060000	29043290270000	29043150220000	29092250150000	29044250530000
29054090320000	29092250080000	29043230260000	29043280020000	29043280540000
29054120400000	29044230190000	29044030010000	29044160250000	29092010490000
29044010340000	29043000220000	29044130220000	29044110190000	29043270460000
29092230020000	29042340280000	29044080010000	29054030040000	29043290240000
29092270250000	29092090370000	29054160160000	29092260320000	29092030660000
29092110430000	29092030700000	29042250050000	29044030090000	29043170220000
29044090120000	29092100330000	29043090090000	29044200220000	29054020210000
29044050120000	29044050540000	29044290030000	29042300080000	29042260190000
29092060220000	29092070380000	29092060230000	29092070340000	29044140030000
29054120190000	29044240030000	29043280220000	29043170150000	29043240300000
29043000020000	29042340020000	29044100070000	29092100340000	29054140290000
29044110520000	29044300120000	29054110420000	29054160380000	29042220050000
29054020030000	29044180650000	29054160070000	29044000300000	29044230060000
29054160190000	29044060040000	29043090070000	29043030150000	29043100050000
29044080220000	29054070110000	29043280010000	29054020020000	29054110430000
29043280500000	29044080020000	29044200120000	29042320030000	29044310060000
29043230280000	29043110550000	29043000290000	29043000190000	29054080460000
29044210680000	29092080590000	29054080250000	29092080610000	29043020070000
29043100390000	29044000160000	29054110350000	29043040350000	29044240130000
29043250120000	29044080210000	29054080470000	29044210600000	29044250560000
29054030330000	29044210650000	29044210630000	29044040230000	29044310430000
29092030460000	29043030220000	29031120140000	29043160450000	29044120520000
29043020060000	29054120280000	29054060120000	29054120230000	29054020370000
29043010280000	29042290210000	29054020110000	29092050100000	29042250110000
29054050340000	29044010410000	29044030160000	29042240200000	29054160270000
29054120180000	29092220010000	29044250500000	29031150490000	29043100060000
29043270010000	29044110030000	29043270020000	29044170450000	29092230070000
29043160340000	29054010440000	29054020010000	29042290090000	29042300120000
29044220800000	29043010360000	29044010090000	29044090020000	29054110490000
29054100130000	29054150420000	29042340290000	29043090190000	29043120210000
29043000160000	29054140070000	29043100080000	29044010110000	29054030360000
29054110500000	29044140140000	29043080430000	29044030180000	29044240530000
29041180050000	29041180080000	29042260200000	29054110340000	29043220120000
29054010480000	29043000010000	29041180250000	29041180230000	29041180210000

29041180180000	29041010540000	29041010520000	29043040020000	29043250030000
29043250040000	29043150340000	29054150080000	29043140450000	29054010420000
29043040120000	29043110140000	29042300060000	29043230030000	29054100390000
29044310450000	29043180350000	29054030350000	29044080200000	29043230060000
29043000170000	29043140040000	29042310210000	29054120200000	29054100320000
29054160150000	29043240160000	29044000320000	29043170170000	29054020040000
29043000050000	29043040040000	29043030250000	29044010230000	29043170190000
29043030230000	29044000030000	29054030280000	29044080110000	29044200450000
29092250090000	29043030310000	29043030320000	29054070510000	29044300080000
29054060440000	29043010300000	29092090170000	29054110310000	29054110480000
29044020510000	29043020360000	29054080180000	29054040230000	29042340240000
29043230240000	29043250090000	29043230360000	29043090280000	29043030330000
29043250020000	29092120020000	29054040360000	29092300200000	29043160270000
29042220090000	29054020090000	29043230300000	29044110500000	29054010320000
29054150340000	29041010580000	29054110330000	29092140110000	29054120170000
29092130050000	29092150030000	29092300180000	29092150020000	29092290110000
29043000300000	29041010560000	29041010570000	29041010600000	29041010620000
29041010550000	29041010590000	29041010650000	29041010690000	29041010640000
29031130230000	29043000180000	29054160100000	29043010470000	29092300220000
29043240090000	29054090370000	29054020130000	29054150190000	29054110260000
29043010290000	29054020100000	29054150250000	29043000060000	29092030800000
29092030780000	29092170070000	29092300040000	29092290050000	29044010290000
29092290060000	29092180020000	29043020160000	29043120040000	29054050240000
29054160050000	29054060140000	29054010390000	29041180010000	29054060420000
29092220140000	29054130250000	29043250440000	29043040340000	29042290340000
29044020010000	29054040220000	29054100380000	29092240120000	29054110240000
29092150060000	29092240110000	29043230450000	29043080060000	29043040050000
29054110160000	29054160020000	29043250050000	29043230170000	29054120120000
29043170260000	29043180120000	29054080190000	29044060280000	29043090240000
29092310370000	29054140300000	29092290150000	29092300140000	29054120460000
29092100180000	29092140140000	29092170140000	29054110110000	29054050350000
29092050070000	29092300250000	29092300170000	29092290120000	29092190180000
29092270350000	29092260370000	29092260430000	29092270430000	29092270370000
29092190250000	29092190190000	29092190210000	29092190240000	29092260410000
29092150310000	29092190230000	29092240090000	29092300190000	29092050090000
29054040150000	29054040300000	29041010660000	29041010610000	29092230030000
29043040390000	29092250130000	29092180010000	29044200590000	29092130020000
29092220070000	29092290090000	29092290200000	29092290180000	29092290210000
29092290160000	29092290030000	29092300070000	29092300080000	29092290080000
29041180130000	29041180100000	29041180120000	29041180070000	29041180020000
29041180030000	29041180090000	29041180040000	29041180140000	29041180060000
29041180110000	29092200070000	29041180270000	29041180150000	29041010500000
29041010490000	29041010470000	29041010460000	29092250010000	29092220020000
29054040080000	29054090410000	29092120030000	29092240060000	29092130150000
29092060520000	29092030790000	29043240110000	29054150180000	29092180150000
29092030630000	29092030620000	29092140090000	29092210130000	29092180130000
29092170030000	29054050300000	29054130350000	29092160050000	29092270290000
29092250040000	29092190060000	29092180100000	29092290100000	29092210030000
29042210180000	29092210040000	29092090220000	29092220030000	29092220040000
29092140130000	29103020460000	29044120010000	29162050990000	29103030340000
29044000290000	29103020440000	29042240010000	29162051130000	29162050790000
29162050660000	29103010110000	29042320230000	29162050750000	29103020430000
29103020450000	29103030370000	29103030380000	29103020510000	29103020480000

29092040400000	29162050730000	29092060250000	29103030360000	29162050830000
29103030430000	29103020410000	29044080440000	29162050640000	29044030340000
29092020510000	29103040300000	29103020490000	29103010120000	29103030350000
29103000300000	29103030390000	29103010190000	29103020500000	29103030330000
29103000390000	29103000380000	29103010180000	29103030410000	29054020150000
29103040420000	29103040450000	29103040260000	29103040270000	29103040480000
29103000370000	29103000330000	29103000340000	29103000360000	29103000320000
29103040290000	29103040230000	29044050050000	29044060110000	29103040320000
29044250080000	29054110470000	29162050780000	29162050710000	29162050690000
29103030320000	29103000350000	29103030310000	29103020470000	29044300040000
29054110460000	29103040200000	29103040280000	29103040310000	29103040240000
29033020380000	29103040390000	29043150460000	29042320060000	29043170160000
29042310070000	29162050650000	29162050680000	29054150240000	29103040380000
29042310300000	29162050700000	29054150070000	29103040440000	29103040430000
29044210670000	29054120110000	29043230380000	29092300210000	29042290130000
29092300100000	29092290070000	29092290260000	29162050190000	29092220110000
29041010680000	29092220100000	29092030610000	29092270400000	29044130030000
29162050330000	29092300130000	29054090380000	29103000290000	29103040220000
29092300120000				

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.