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	24024060520000
Property address	9135 S SPAULDING AVE
Township	Worth (39)
Assessor neighborhood	39100
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$30,000

16.9% of the current assessed value.

COMPARABLES IMPLY

$24,932

Estimated tax effect about $1,075 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,068

SECTION 1

The argument in one paragraph

The Assessor values 720 other properties in assessor neighborhood 39100 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 $22.67 per square foot. This home is assessed at $27.27 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,100 square feet gives $24,932. 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	1,100 square feet
Land area	4,687 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	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$30,000
Assessed value per square foot	$27.27

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	1,723
2	Building area within 15% of this home	959
3	Built within 15 years of this home	823
4	Same building type	722
5	Same construction quality grade	720

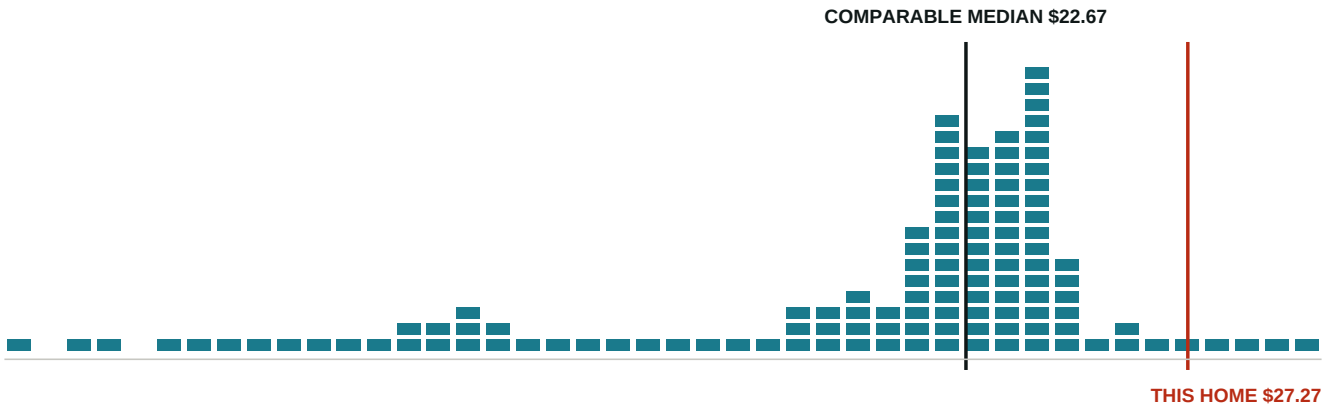
The comparable figure used is the median of all 720 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 720 properties 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	720
Lowest assessed	$2.70 per square foot
25th percentile	$21.08 per square foot
Median	$22.67 per square foot
75th percentile	$23.88 per square foot
Highest assessed	$30.05 per square foot
This home	$27.27 per square foot
Position	assessed above 711 of the 720 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 720 comparables	$22.67
Building area of this home	1,100 sq ft
Median multiplied by building area	**$24,932**
Current total assessed value	$30,000
Difference, the reduction requested	**$5,068**

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 $5,068 in assessed value is worth roughly $1,075 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

720 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 720 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
24123060530000	2811 W 100TH ST	1,105	1957	3	1	$8,345	$7.55
24123070570000	2915 W 100TH PL	1,105	1962	3	1	$11,230	$10.16
24024280100000	9419 S HOMAN AVE	1,105	1954	3	1	$11,875	$10.75
24024270170000	9443 S TRUMBULL AVE	1,107	1958	3	1	$12,415	$11.21
24024240360000	9444 S CLIFTON PARK AVE	1,099	1951	2	1	$12,440	$11.32
24024260050000		1,108	1941	3	1	$14,063	$12.69
24024260040000		1,108	1941	3	1	$14,063	$12.69
24123070530000		1,105	1962	3	1	$16,230	$14.69
24024270160000		1,107	1958	3	1	$16,423	$14.84
24024240350000		1,099	1951	2	1	$16,413	$14.93
24123060180000		1,105	1957	3	1	$18,961	$17.16
24024280090000		1,105	1954	3	1	$18,964	$17.16
24121190720000		1,098	1947	3	1	$23,000	$20.95
24024000680000		1,103	1957	3	1	$24,000	$21.76
24024010610000		1,103	1957	3	1	$24,000	$21.76
24024010660000		1,103	1957	3	1	$24,000	$21.76
24024010600000		1,103	1957	3	1	$24,000	$21.76
24121230290000		1,103	1960	3	1	$24,000	$21.76
24024020090000		1,099	1957	3	1	$24,000	$21.84
24121140270000		1,096	1950	2	1	$24,000	$21.90
24123170170000		1,094	1955	3	1	$24,000	$21.94
24013200430000		1,108	1948	3	1	$25,000	$22.56
24123020610000		1,107	1956	3	1	$25,000	$22.58
24123000680000		1,107	1955	3	1	$25,000	$22.58
24024020250000		1,107	1958	3	1	$25,000	$22.58
24024010710000		1,106	1957	3	1	$25,000	$22.60
24024000700000		1,105	1957	3	1	$25,000	$22.62
24024010530000		1,103	1957	3	1	$25,000	$22.67
24024000570000		1,103	1957	3	1	$25,000	$22.67
24024000540000		1,103	1958	3	1	$25,000	$22.67
24024000550000		1,103	1957	3	1	$25,000	$22.67
24024010520000		1,103	1957	3	1	$25,000	$22.67
24024010570000		1,103	1958	3	1	$25,000	$22.67
24024020210000		1,103	1957	3	1	$25,000	$22.67
24024000790000		1,103	1958	3	1	$25,000	$22.67
24024010620000		1,103	1957	3	1	$25,000	$22.67
24123210290000		1,102	1955	3	1	$25,000	$22.69
24013080060000		1,101	1954	3	1	$25,000	$22.71
24123120290000		1,100	1957	3	1	$25,000	$22.73
24123130570000		1,099	1960	3	1	$25,000	$22.75

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24024060560000		1,099	1956	3	1	$25,000	$22.75
24024010670000		1,099	1958	3	1	$25,652	$23.34
24123120280000		1,101	1958	3	1	$26,082	$23.69
24121090710000		1,104	1949	3	1	$26,316	$23.84
24123020590000		1,107	1956	3	1	$26,507	$23.94
24014110120000		1,105	1956	3	1	$26,708	$24.17
24024010630000		1,107	1957	3	1	$26,907	$24.31
24024020060000		1,107	1959	3	1	$26,907	$24.31
24024020200000		1,103	1957	3	1	$26,829	$24.32
24024020080000		1,103	1957	3	1	$26,829	$24.32
24024020320000		1,108	1959	3	1	$27,000	$24.37
24123140580000		1,105	1959	3	1	$27,000	$24.43
24013150650000		1,104	1954	3	1	$27,000	$24.46
24024020190000		1,103	1957	3	1	$27,000	$24.48
24024210630000		1,102	1958	3	1	$27,000	$24.50
24123190290000		1,102	1955	3	1	$27,000	$24.50
24121230010000		1,098	1955	3	2	$27,000	$24.59
24123130660000		1,097	1965	3	1	$27,000	$24.61
24123130190000		1,095	1956	3	2	$27,000	$24.66
24024060520000	**9135 S SPAULDING AVE**	**1,100**	**1956**	**3**	**1**	**$30,000**	**$27.27**
24123000670000		1,105	1955	4	3	$32,000	$28.96

Median of all 720 comparables: $22.67 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 720 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.

24121190730000	24123010530000	24013070390000	24024060280000	24024220020000
24121230240000	24121230130000	24123020280000	24024200010000	24123140560000
24123060530000	24123100420000	24024280020000	24024140100000	24013070290000
24013150460000	24121190290000	24121230140000	24123030520000	24123120240000
24123070570000	24024140330000	24024140320000	24013110320000	24024280100000
24013030120000	24013030140000	24013030150000	24013030130000	24123040600000
24024270170000	24024240360000	24024060230000	24123120250000	24121210020000
24024060240000	24121210010000	24121150210000	24024220160000	24024220150000
24013170300000	24013170310000	24123060040000	24123060050000	24123090080000
24123090070000	24013070300000	24121230050000	24121230060000	24024170390000
24024170400000	24123060210000	24123060220000	24024070110000	24024070120000
24024070200000	24024170380000	24024170370000	24123040250000	24024060090000
24024060100000	24123010230000	24013110170000	24013110180000	24024260050000
24024260040000	24121230420000	24121230430000	24121150200000	24123040040000
24123040030000	24024170410000	24024170420000	24121230150000	24123070600000
24123010240000	24123070590000	24123030630000	24024070190000	24123070530000
24013110310000	24024270160000	24024200020000	24024240350000	24024280010000
24013150700000	24024140090000	24123100200000	24123140180000	24121230230000
24123120500000	24121230120000	24123060180000	24024280090000	24121190300000
24123020290000	24121190660000	24013070380000	24123120450000	24024230160000
24123120350000	24123140490000	24013090460000	24024060290000	24121190710000
24121210090000	24024010760000	24123130610000	24121100110000	24013230110000
24123000550000	24024080310000	24024220010000	24123060440000	24123060460000
24123080470000	24123060480000	24123060450000	24123080420000	24123080430000
24123060490000	24123060470000	24024020170000	24123100250000	24123020510000
24123040440000	24123040460000	24123040490000	24123020530000	24123020520000
24123040480000	24123020540000	24123040450000	24121200070000	24123000810000
24013030560000	24123130560000	24123190300000	24123190260000	24013260080000
24013110580000	24123170190000	24013080140000	24121110490000	24013090550000
24024000560000	24013090470000	24024000620000	24123110500000	24013090480000
24123020490000	24123170490000	24123010220000	24123080440000	24123080460000
24123060120000	24123100430000	24123140450000	24123010540000	24123100130000
24024040080000	24123050620000	24123050760000	24123020500000	24123080040000
24121200060000	24013080190000	24024010680000	24024030190000	24123100120000
24123200020000	24123200030000	24121190720000	24121270030000	24123060560000
24123000630000	24123000640000	24123000650000	24121240480000	24013150660000
24013080340000	24024000730000	24014120130000	24121210570000	24121020170000
24121250540000	24013100630000	24013080180000	24123060520000	24123020570000
24121090940000	24121260150000	24024050480000	24121240190000	24013180510000
24013070570000	24013080210000	24024000580000	24024010730000	24123120590000
24123200180000	24123200190000	24121210610000	24123110470000	24121200630000
24123010610000	24123190210000	24123190280000	24123000570000	24123210020000
24014080100000	24123190320000	24014120030000	24121110340000	24123170230000
24123170180000	24123170200000	24024000690000	24121150630000	24123130480000
24123130230000	24123210310000	24013250120000	24123000860000	24024000680000

24024010610000	24024010660000	24024010600000	24121230290000	24121110150000
24024010690000	24013090500000	24013090520000	24024130040000	24123190100000
24123190150000	24123190080000	24123200230000	24024020090000	24123010570000
24121140270000	24121240500000	24121190240000	24121180070000	24121120320000
24123170170000	24024010700000	24123070810000	24024000670000	24024000720000
24024000710000	24123000500000	24121170170000	24014110170000	24013080260000
24014120140000	24121160260000	24024040070000	24014120110000	24123140320000
24121040220000	24014100180000	24121240670000	24123210090000	24123170450000
24123190230000	24013260410000	24013260430000	24121130350000	24013030350000
24121120760000	24121120750000	24024180390000	24123060510000	24123170420000
24024010720000	24121140480000	24121120150000	24121120730000	24123130630000
24123130620000	24123170100000	24121160310000	24121060140000	24024280500000
24024000600000	24121180230000	24024000640000	24014120020000	24123090520000
24121140510000	24024000760000	24121260060000	24024010540000	24123170060000
24123170130000	24123170050000	24121110330000	24123080230000	24013250560000
24121100130000	24121210660000	24121210700000	24024020150000	24123200240000
24013080350000	24024020220000	24123010550000	24024020230000	24024020240000
24121130300000	24121040420000	24123000230000	24123210030000	24123030640000
24123140570000	24123120170000	24123140590000	24123140600000	24123170240000
24123170220000	24123170210000	24121150530000	24123000450000	24121230520000
24123180320000	24014090170000	24123040610000	24024030120000	24123040560000
24123040550000	24013180520000	24013210400000	24024030110000	24123040540000
24121270060000	24123140310000	24123000240000	24123000250000	24024200510000
24123000820000	24013200430000	24121120300000	24121240610000	24014100280000
24123020610000	24123000680000	24024020250000	24123210110000	24024010710000
24024000700000	24123090540000	24121250530000	24121110520000	24121120310000
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24024010520000	24024010570000	24024020210000	24024000790000	24024010620000
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24121140370000	24121030150000	24121240640000	24123000700000	24123130570000
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24024040260000	24121140440000	24123130530000	24024110570000	24123080500000
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24014110110000	24014110150000	24014110130000	24014120120000	24121090800000
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24014080280000	24121210590000	24121120650000	24123050650000	24123000380000
24123000370000	24123130350000	24123050450000	24014090020000	24121260140000
24123170150000	24123110580000	24121110370000	24013150530000	24121110670000
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24024210620000	24123010560000	24121120590000	24123110700000	24014110140000
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24024150530000	24123220010000	24123200150000	24123200160000	24024010670000
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24121110440000	24123020300000	24123020350000	24024130090000	24024130100000
24024130060000	24121270110000	24121270040000	24121270090000	24121270070000
24121270080000	24123090460000	24121110480000	24123080270000	24121180340000
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24123190130000	24123220110000	24123000260000	24123200220000	24121120480000

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24121040310000	24121110410000	24121110350000	24024120490000	24121110640000
24123070730000	24123020460000	24121250510000	24123050090000	24121090680000
24123200080000	24123200090000	24013100730000	24121140390000	24121060040000
24013070550000	24121150270000	24123120280000	24123070610000	24123180310000
24121140430000	24123110600000	24121240650000	24121240510000	24121120170000
24123230040000	24013090450000	24013090110000	24121160240000	24121270160000
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24123190250000	24123200200000	24121090710000	24123030510000	24024130070000
24123040210000	24123050520000	24121030360000	24123200100000	24123210140000
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24123190030000	24123190160000	24121140380000	24013260420000	24123170140000
24013260440000	24123030470000	24123030460000	24121140450000	24121270250000
24123050540000	24123050530000	24121140420000	24123020590000	24121140400000
24123210190000	24121210680000	24123000420000	24121110680000	24123070670000
24121150620000	24121170200000	24123210210000	24121160320000	24121160330000
24123190220000	24123170440000	24123000690000	24121160300000	24121160290000
24123170460000	24014130040000	24121150550000	24024040180000	24121250610000
24121120700000	24014120040000	24121090830000	24121090810000	24121120670000
24121270050000	24121110430000	24121120660000	24121270120000	24121120440000
24121110290000	24123000590000	24121270260000	24121110100000	24121120720000
24123210060000	24121270130000	24121260080000	24123130490000	24123130510000
24123130500000	24014080070000	24014080060000	24121120710000	24121120690000
24014080050000	24014110160000	24121270140000	24123060570000	24123190270000
24123210200000	24014110120000	24123010630000	24121260030000	24121270190000
24121090820000	24121140410000	24123170120000	24024030130000	24121270180000
24123050080000	24123170110000	24121120780000	24014140010000	24121130440000
24121130340000	24121200600000	24123130540000	24121240590000	24123030440000
24024010740000	24123000410000	24121110620000	24024150550000	24123140480000
24123130520000	24024010630000	24024020060000	24121130360000	24123040220000
24024020200000	24024020080000	24123070560000	24123170020000	24121010780000
24014120060000	24024020320000	24123210300000	24121210510000	24024200530000
24123140580000	24123060650000	24013150650000	24121270280000	24121270020000
24024020190000	24024210630000	24123190290000	24123210130000	24123000340000
24121200420000	24121230010000	24123130660000	24121200580000	24123130190000
24024030100000	24013250570000	24123080480000	24121090890000	24121200620000
24121110510000	24121170180000	24121110280000	24121090790000	24121090760000
24121110310000	24121110300000	24013160530000	24121270300000	24013030540000
24121120630000	24123010590000	24024010550000	24121110180000	24024140460000
24024010750000	24123090530000	24121200690000	24123070800000	24121110500000
24121260100000	24123130670000	24121270100000	24123120600000	24121200640000
24123050510000	24121030380000	24121120380000	24014090050000	24123210100000
24121260160000	24121120410000	24123230200000	24014120180000	24013030470000
24121040240000	24123110530000	24121270230000	24024280520000	24121030370000
24123190110000	24123210120000	24123110080000	24123090580000	24121200590000
24024060630000	24123000670000	24121020150000	24121250520000	24013110570000

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.