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	24042130160000
Property address	8845 S TULLEY AVE
Township	Worth (39)
Assessor neighborhood	39050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,000	**$24,666**	**$5,334**

17.8% of the current assessed value.
Estimated tax effect about $1,131 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 729 other properties in assessor neighborhood 39050 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 $21.49 per square foot. This home is assessed at $26.13 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,148 square feet gives $24,666. 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	1,148 square feet
Land area	7,125 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$30,000
Assessed value per square foot	$26.13

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	1,468
2	Building area within 15% of this home	1,003
3	Built within 15 years of this home	878
4	Same building type	731
5	Same construction quality grade	729

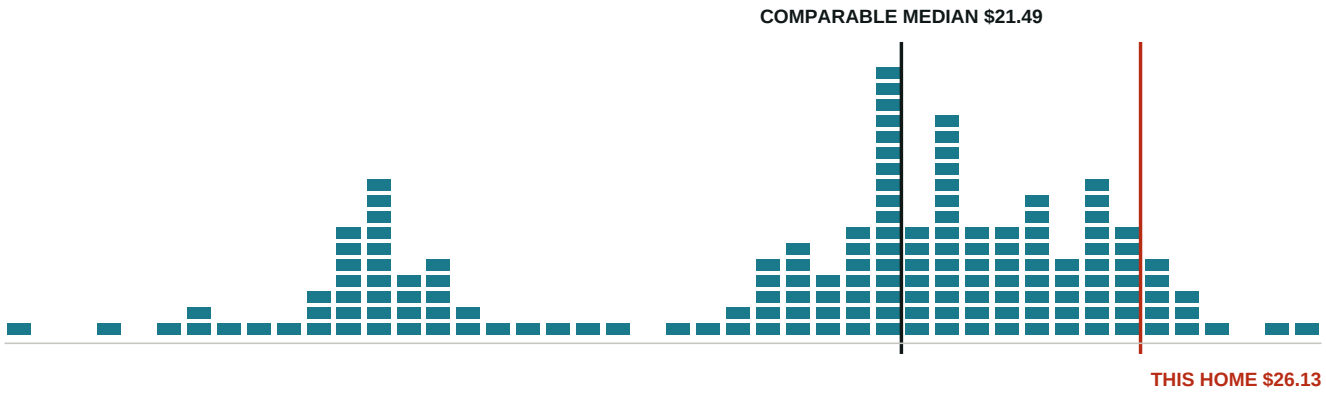
The comparable figure used is the median of all 729 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 729 properties 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	729
Lowest assessed	$4.06 per square foot
25th percentile	$18.52 per square foot
Median	$21.49 per square foot
75th percentile	$23.92 per square foot
Highest assessed	$29.65 per square foot
This home	$26.13 per square foot
Position	assessed above 681 of the 729 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 729 comparables	$21.49
Building area of this home	1,148 sq ft
Median multiplied by building area	**$24,666**
Current total assessed value	$30,000
Difference, the reduction requested	**$5,334**

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 $5,334 in assessed value is worth roughly $1,131 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

729 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 729 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
24041080150000	5279 W ALEXANDER PL	1,141	1960	3	1	$8,480	$7.43
24043300200000	9414 S 53RD CT	1,144	1956	3	1	$8,950	$7.82
24044080370000	9226 S 51ST AVE	1,140	1956	3	1	$12,175	$10.68
24041080160000	5275 W ALEXANDER PL	1,141	1960	3	1	$12,384	$10.85
24041090310000		1,138	1956	3	1	$13,320	$11.70
24041090320000		1,138	1956	3	1	$13,320	$11.70
24042040100000		1,158	1967	3	1	$14,330	$12.37
24042040090000		1,158	1967	3	1	$14,330	$12.37
24044170070000		1,152	1966	3	1	$14,260	$12.38
24044170080000		1,152	1966	3	1	$14,260	$12.38
24044080380000		1,140	1956	3	1	$14,325	$12.57
24041080170000		1,141	1960	3	1	$17,256	$15.12
24043300210000		1,144	1956	3	1	$17,550	$15.34
24044300030000		1,157	1949	3	1	$23,000	$19.88
24044260120000		1,157	1951	3	1	$23,000	$19.88
24042130020000		1,157	1954	3	1	$24,000	$20.74
24044020420000		1,155	1953	3	1	$24,000	$20.78
24042220080000		1,147	1955	3	1	$24,000	$20.92
24041020460000		1,147	1960	3	1	$24,000	$20.92
24041020420000		1,147	1955	3	1	$24,000	$20.92
24042110040000		1,146	1954	3	1	$24,000	$20.94
24042260040000		1,144	1956	3	1	$24,000	$20.98
24042210160000		1,143	1956	3	1	$24,000	$21.00
24041190060000		1,142	1955	3	1	$24,000	$21.02
24041190010000		1,142	1955	3	1	$24,000	$21.02
24042100180000		1,142	1957	3	1	$24,000	$21.02
24042100140000		1,142	1955	3	1	$24,000	$21.02
24043050600000		1,139	1955	3	1	$24,000	$21.07
24043060480000		1,139	1950	3	1	$24,000	$21.07
24042220110000		1,138	1955	3	1	$24,000	$21.09
24042180160000		1,138	1955	3	1	$24,000	$21.09
24042080100000		1,156	1950	3	1	$25,000	$21.63
24041020480000		1,155	1958	3	1	$25,000	$21.65
24041020490000		1,147	1958	3	1	$25,000	$21.80
24041020470000		1,147	1958	3	1	$25,000	$21.80
24042150010000		1,144	1955	3	1	$25,000	$21.85
24042260050000		1,144	1956	3	1	$25,000	$21.85
24042260060000		1,144	1956	3	1	$25,000	$21.85
24041190050000		1,142	1955	3	1	$25,000	$21.89
24041190040000		1,142	1956	3	1	$25,000	$21.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24042080150000		1,142	1955	3	1	$25,000	$21.89
24043260450000		1,140	1946	3	1	$25,000	$21.93
24041080140000		1,141	1960	3	1	$26,000	$22.79
24041120160000		1,152	1955	3	1	$27,000	$23.44
24041120180000		1,152	1957	3	1	$27,000	$23.44
24041120200000		1,152	1955	3	1	$27,000	$23.44
24042270030000		1,157	1958	3	1	$28,000	$24.20
24042170360000		1,156	1958	3	1	$28,000	$24.22
24041070620000		1,152	1957	3	1	$28,000	$24.31
24041010860000		1,150	1959	3	1	$28,000	$24.35
24044160520000		1,146	1956	3	1	$28,000	$24.43
24043180480000		1,159	1961	3	1	$29,000	$25.02
24041010970000		1,157	1965	3	1	$29,000	$25.06
24042280090000		1,154	1963	3	1	$29,000	$25.13
24042170290000		1,148	1957	3	1	$29,000	$25.26
24042260080000		1,144	1956	3	1	$29,000	$25.35
24042260090000		1,144	1956	3	1	$29,000	$25.35
24042130130000		1,144	1956	4	1	$29,000	$25.35
24042130160000	**8845 S TULLEY AVE**	**1,148**	**1958**	**3**	**1**	**$30,000**	**$26.13**
24043120350000		1,152	1950	3	2	$33,000	$28.65
24042270010000		1,148	1957	3	3	$33,000	$28.75

Median of all 729 comparables: $21.49 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 729 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.

24041100240000	24043000060000	24044120310000	24044000480000	24043270260000
24044110060000	24041080150000	24043080190000	24043080210000	24043300200000
24043080200000	24044160160000	24044160190000	24041080380000	24044130120000
24044170040000	24041070410000	24043020280000	24043000440000	24041080110000
24044120320000	24044120330000	24041110130000	24041110140000	24043280240000
24043280250000	24044010050000	24044010060000	24044000270000	24041100440000
24041100450000	24043040310000	24043040300000	24041100130000	24041100120000
24044110040000	24044110050000	24041090510000	24041090520000	24043110030000
24043110040000	24044080370000	24041090070000	24041090080000	24043000280000
24043000270000	24043200090000	24043020130000	24043020120000	24043010170000
24043010180000	24043040340000	24043040350000	24044000440000	24044000430000
24041080160000	24043040400000	24043040410000	24044010310000	24044010320000
24041110510000	24041110520000	24041080360000	24041080370000	24043000140000
24043000130000	24044080100000	24044080110000	24044070160000	24044070150000
24041060420000	24041060410000	24044000450000	24044000460000	24043210070000
24043210080000	24044010350000	24044010360000	24044010400000	24044010390000
24044010090000	24044010100000	24044070190000	24044070200000	24044010340000
24044010330000	24043110170000	24043110160000	24041090020000	24041090010000
24041080550000	24043010380000	24043010150000	24043010140000	24043010130000
24043010160000	24043010370000	24041080560000	24041090050000	24041090060000
24043000320000	24043000310000	24044010020000	24044010010000	24043100370000
24043100360000	24041100210000	24041100200000	24043200310000	24043200300000
24044010040000	24044010030000	24042020130000	24041090310000	24041090320000
24041080070000	24041080060000	24043270020000	24043010310000	24043010320000
24041100140000	24041100150000	24042040140000	24042040150000	24044070070000
24044070080000	24043190070000	24043190080000	24041070440000	24041070450000
24042040020000	24042040210000	24042040200000	24042020120000	24043130440000
24043130450000	24042040100000	24042040090000	24043000460000	24044170070000
24044170080000	24041110370000	24041110360000	24043010280000	24043010270000
24041110020000	24041110010000	24043270010000	24043000450000	24044080380000
24043190370000	24043190380000	24042040010000	24043190290000	24043190300000
24044070180000	24044070170000	24041070400000	24043020290000	24043020240000
24043020250000	24043000430000	24043180360000	24043180350000	24041080100000
24043130060000	24043130050000	24044000280000	24044160200000	24041080170000
24043300210000	24041080390000	24044160150000	24044110070000	24044130130000
24044000470000	24044170030000	24043200080000	24043000050000	24041080600000
24043110450000	24041100580000	24042170250000	24041010540000	24041040350000
24042150260000	24041020770000	24043150160000	24041120270000	24043260480000
24044260180000	24044290210000	24044260150000	24041020870000	24041020880000
24042150050000	24044270090000	24042090120000	24042170180000	24044280140000
24043040470000	24042120080000	24044270060000	24042110120000	24041020810000
24042140060000	24042120090000	24042170260000	24044250170000	24043010490000
24041020860000	24042140070000	24042160100000	24043000480000	24044000500000
24044300140000	24041020440000	24043150190000	24042130050000	24043060510000
24044020450000	24042180010000	24042170150000	24041020780000	24041110560000

24041100250000	24041020400000	24044020480000	24044020470000	24041020750000
24044090240000	24041010830000	24044020500000	24042100250000	24043260500000
24042180110000	24041020720000	24041010470000	24044300030000	24044260120000
24041080620000	24042180120000	24042120050000	24042120060000	24042110110000
24043060530000	24042170160000	24043020370000	24043100470000	24043020400000
24044020440000	24041020390000	24044250270000	24041190080000	24041020700000
24041020900000	24041020890000	24043020360000	24041020740000	24043020350000
24041190110000	24042130080000	24041190020000	24044250120000	24043060220000
24042130180000	24044020490000	24042300050000	24042180240000	24043270250000
24044250050000	24044110020000	24042130020000	24044020420000	24043110470000
24044050310000	24042300070000	24042120110000	24043060210000	24044300060000
24044010510000	24044270170000	24041011190000	24042220080000	24041020460000
24041020420000	24042110040000	24041190070000	24042260040000	24042210160000
24043100490000	24041190060000	24041190010000	24042100180000	24042100140000
24043050600000	24043060480000	24042220110000	24042180160000	24042210230000
24042210190000	24042180220000	24042190130000	24042220220000	24042200210000
24041190120000	24042170050000	24042230080000	24044070510000	24044290100000
24044270110000	24044290200000	24041040310000	24042110100000	24042250040000
24041190100000	24042240040000	24042090180000	24042100170000	24042090190000
24042100240000	24042190200000	24042120030000	24042200040000	24042120180000
24042140180000	24042200070000	24042250080000	24042140150000	24042080180000
24042140160000	24042110050000	24042230060000	24042160210000	24042210010000
24042210120000	24041010510000	24042190090000	24042200120000	24042210180000
24042220160000	24042200030000	24043120390000	24042160190000	24042200060000
24042180150000	24042210040000	24042160200000	24042210070000	24042140200000
24042120140000	24042140240000	24042180130000	24042210130000	24042160140000
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24041011020000	24044230220000	24044230190000	24041020980000	24044260060000
24041021100000	24043150170000	24044020340000	24042170080000	24044070520000
24043210210000	24042270040000	24041120160000	24041120180000	24041010480000
24041120200000	24041060720000	24042300040000	24044240060000	24042190140000
24041130190000	24041100600000	24041021170000	24042220120000	24043270410000
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24042090090000	24041010960000	24041011070000	24044250010000	24042280180000
24041070630000	24042090040000	24041030420000	24041030400000	24042170450000
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24044240050000	24043020090000	24044020370000	24043090260000	24043110500000
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24044300010000	24041120040000	24041020930000	24041040200000	24042080050000
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24042080200000	24042100220000	24042090170000	24041010860000	24044230160000
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24044260080000	24042250070000	24042230050000	24042230070000	24041021310000
24042300080000	24041080570000	24042040570000	24041110320000	24042110150000
24042110230000	24044240120000	24042080230000	24042100380000	24042100360000
24043160020000	24042170420000	24041110590000	24041110610000	24041090570000
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24043180480000	24041120140000	24041010970000	24044240140000	24042080170000
24043030320000	24042250010000	24042280090000	24042100160000	24042100190000
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24041020970000	24042290110000	24042260080000	24042260090000	24042130130000
24042290120000	24042200190000	24042220010000	24042200150000	24042220210000
24042220180000	24042240180000	24042240020000	24042240070000	24042090140000
24042240050000	24042090150000	24042290020000	24042290010000	24042190160000
24041070050000	24044090350000	24042230010000	24042230030000	24042250050000
24041190130000	24041020990000	24042270070000	24042270090000	24041011000000
24043030150000	24044200100000	24041020940000	24042090130000	24042290050000
24042280140000	24042280160000	24042280170000	24042290150000	24041060700000
24042260070000	24041010580000	24042110190000	24042150100000	24042190120000
24042220130000	24042210240000	24042190210000	24042220060000	24042220230000
24042280110000	24044120480000	24042290170000	24042290180000	24043020340000
24043180490000	24042080220000	24044020380000	24044020400000	24043030170000
24042090050000	24042280100000	24042110200000	24042110170000	24042290130000
24042110140000	24042210200000	24042200240000	24042200200000	24042200140000
24042210170000	24042220050000	24042200170000	24042220030000	24042220150000
24042200130000	24043190490000	24044090340000	24042290100000	24044080620000
24041030580000	24042280030000	24042280150000	24044250110000	24042260010000
24042290200000	24042190220000	24042190190000	24042280230000	24042280130000
24041010790000	24042290210000	24043080520000	24042020620000	24042220070000
24042200220000	24042210220000	24042290040000	24044020320000	24044250280000
24042280040000	24043120350000	24042270010000	24044030250000	

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.