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	24043250160000
Property address	5234 W 94TH ST
Township	Worth (39)
Assessor neighborhood	39050
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$25,000

25.1% of the current assessed value.

COMPARABLES IMPLY

$18,725

Estimated tax effect about $1,331 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,275

SECTION 1

The argument in one paragraph

The Assessor values 220 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 $19.59 per square foot. This home is assessed at $26.15 per square foot, which is 34% above that median. Applying the median the Assessor already uses for those neighbors to this home's 956 square feet gives $18,725. 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	956 square feet
Land area	8,415 square feet
Year built	1950
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	1

Total assessed value	$25,000
Assessed value per square foot	$26.15

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	383
2	Building area within 15% of this home	283
3	Built within 15 years of this home	246
4	Same building type	220
5	Same construction quality grade	220

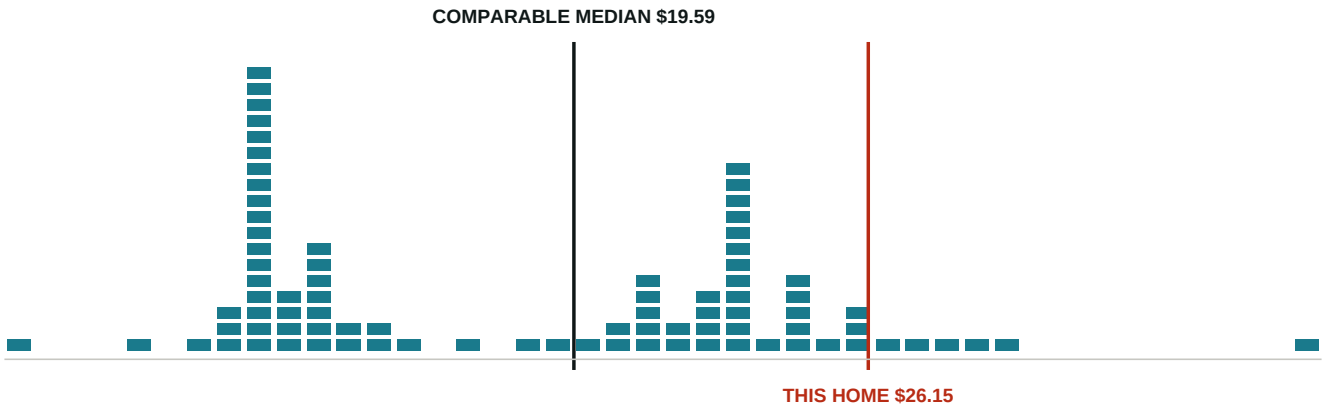
The comparable figure used is the median of all 220 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 220 properties 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	220
Lowest assessed	$6.89 per square foot
25th percentile	$12.70 per square foot
Median	$19.59 per square foot
75th percentile	$23.50 per square foot
Highest assessed	$36.26 per square foot
This home	$26.15 per square foot
Position	assessed above 205 of the 220 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 220 comparables	$19.59
Building area of this home	956 sq ft
Median multiplied by building area	**$18,725**
Current total assessed value	$25,000
Difference, the reduction requested	**$6,275**

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 $6,275 in assessed value is worth roughly $1,331 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

220 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 220 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
24043130470000	9256 S 53RD AVE	936	1952	2	1	$9,446	$10.09
24043000360000	9120 S 55TH CT	964	1952	3	1	$11,750	$12.19
24043000350000	9120 S 55TH CT	964	1952	3	1	$11,750	$12.19
24041090440000	5278 W KIMBALL PL	962	1952	3	1	$11,820	$12.29
24041090430000	5278 W KIMBALL PL	962	1952	3	1	$11,820	$12.29
24041080520000	5262 W 89TH ST	949	1953	2	1	$11,820	$12.46
24041080510000	5262 W 89TH ST	949	1953	2	1	$11,820	$12.46
24043000010000	9101 S CENTRAL AVE	964	1952	3	1	$12,013	$12.46
24041110190000	5269 W 90TH ST	936	1952	3	1	$11,740	$12.54
24041110200000	5269 W 90TH ST	936	1952	3	1	$11,740	$12.54
24041070480000	5274 W ALEXANDER PL	936	1953	3	1	$11,740	$12.54
24041110240000	5261 W 90TH ST	936	1953	3	1	$11,740	$12.54
24041110080000	5315 W 90TH ST	936	1953	3	1	$11,740	$12.54
24041100390000	5312 W 90TH ST HSE	936	1952	3	1	$11,740	$12.54
24041100370000	5316 W 90TH ST HSE	936	1952	3	1	$11,740	$12.54
24041110230000	5261 W 90TH ST	936	1953	3	1	$11,740	$12.54
24041100530000	5262 W 90TH ST	936	1953	3	1	$11,740	$12.54
24041100540000	5258 W 90TH ST	936	1953	3	1	$11,740	$12.54
24041070490000	5274 W ALEXANDER PL	936	1953	3	1	$11,740	$12.54
24041100360000	5316 W 90TH ST HSE	936	1952	3	1	$11,740	$12.54
24041100430000	5304 W 90TH ST	936	1952	3	1	$11,740	$12.54
24041100520000	5262 W 90TH ST	936	1953	3	1	$11,740	$12.54
24041100510000	5266 W 90TH ST	936	1952	3	1	$11,740	$12.54
24041100550000	5258 W 90TH ST	936	1953	3	1	$11,740	$12.54
24041110100000	5311 W 90TH ST	936	1952	3	1	$11,740	$12.54
24041100420000	5304 W 90TH ST	936	1952	3	1	$11,740	$12.54
24041110070000	5315 W 90TH ST	936	1953	3	1	$11,740	$12.54
24043000020000	9101 S CENTRAL AVE	964	1952	3	1	$12,102	$12.55
24043110070000	9219 S 54TH CT	963	1955	3	1	$12,250	$12.72
24043110080000	9219 S 54TH CT	963	1955	3	1	$12,250	$12.72
24043210060000		949	1952	2	1	$12,750	$13.44
24044000290000		962	1950	2	1	$13,250	$13.77
24044000300000		962	1950	2	1	$13,250	$13.77
24043260210000		962	1941	3	1	$13,250	$13.77
24043260220000		962	1941	3	1	$13,250	$13.77
24043100170000		957	1940	2	1	$13,250	$13.85
24043100180000		957	1940	2	1	$13,250	$13.85
24043050240000		937	1939	3	2	$13,182	$14.07
24043050230000		937	1939	3	2	$13,273	$14.17
24043060030000		950	1954	3	1	$14,113	$14.86

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24043060020000		950	1954	3	1	$14,113	$14.86
24043210050000		949	1952	2	1	$15,150	$15.96
24044000510000		955	1950	2	1	$20,000	$20.94
24044000550000		954	1950	2	1	$20,000	$20.96
24041010590000		944	1940	2	1	$21,000	$22.25
24041060440000		967	1953	2	1	$22,000	$22.75
24041020360000		964	1953	2	1	$22,000	$22.82
24044070530000		956	1955	3	1	$22,000	$23.01
24044230070000		953	1942	2	1	$22,000	$23.08
24041020320000		948	1953	3	1	$22,000	$23.21
24041020340000		945	1953	3	1	$22,000	$23.28
24041100620000		941	1952	2	1	$22,000	$23.38
24041021240000		969	1939	3	1	$23,000	$23.74
24043250190000		966	1949	2	1	$24,000	$24.84
24042000260000		960	1952	2	1	$24,000	$25.00
24041020370000		948	1953	2	1	$24,000	$25.32
24044240130000		974	1952	2	1	$25,000	$25.67
24043240050000		971	1947	2	1	$25,000	$25.75
24043030250000		967	1957	2	1	$25,000	$25.85
24043250160000	**5234 W 94TH ST**	**956**	**1950**	**2**	**1**	**$25,000**	**$26.15**
24041010900000		950	1961	3	1	$25,000	$26.32

Median of all 220 comparables: $19.59 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 220 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.

24044120040000	24044170090000	24041070240000	24043190050000	24043130470000
24043080100000	24043000190000	24043000200000	24043080110000	24041080050000
24041080040000	24043000360000	24043000350000	24041110210000	24041110220000
24041090440000	24041090430000	24041090170000	24041090180000	24041080520000
24041080510000	24043000010000	24041110190000	24041110200000	24041070480000
24041110240000	24041110080000	24041100390000	24041100370000	24041110230000
24041100530000	24041100540000	24041070490000	24041100360000	24041100430000
24041100520000	24041100510000	24041100550000	24041110100000	24041100420000
24041110070000	24041100500000	24041110090000	24041100380000	24043000290000
24043110090000	24043110180000	24043000300000	24043110100000	24043110190000
24043000020000	24041090530000	24041090260000	24041090250000	24041090540000
24043110070000	24043110080000	24041100340000	24041100350000	24041070420000
24041070430000	24041090190000	24041090200000	24043040320000	24043040330000
24041070540000	24043190010000	24043190020000	24041070510000	24041070500000
24041070360000	24041100180000	24041070370000	24041100190000	24043000240000
24043000230000	24044110380000	24044110390000	24043210060000	24041070470000
24041070460000	24044160170000	24044160180000	24044000290000	24044000300000
24043260210000	24043260220000	24043100170000	24043100180000	24041070600000
24043050240000	24043210090000	24043210100000	24043050230000	24043130030000
24043130040000	24043130080000	24043130070000	24043060030000	24043060020000
24043210220000	24043210230000	24044120140000	24044120150000	24044120130000
24044120120000	24043210050000	24043130460000	24043190060000	24041010780000
24043060450000	24044170100000	24041010610000	24041120050000	24041090610000
24041070250000	24044000510000	24044000550000	24042180090000	24043000470000
24042150240000	24041120110000	24042160020000	24041110570000	24042140110000
24042170200000	24043120080000	24041100040000	24042160110000	24041010870000
24041010650000	24044020430000	24044120030000	24043060460000	24044250060000
24041010590000	24041100560000	24042170070000	24044080600000	24041011330000
24042100080000	24043000500000	24041021160000	24041060440000	24044050160000
24041020360000	24044070530000	24044230070000	24044030130000	24041020670000
24041020320000	24041020340000	24042150030000	24041100620000	24042170210000
24042180070000	24042130120000	24042120020000	24042180030000	24042140050000
24042140090000	24041120060000	24042120010000	24042170190000	24042130030000
24042140040000	24042160010000	24042120100000	24042150190000	24041120030000
24042180040000	24042130010000	24042160060000	24043000510000	24042130040000
24042130070000	24042140120000	24042160030000	24042150230000	24041120080000
24042110090000	24042160070000	24041021240000	24044260070000	24044240100000
24044120450000	24044030240000	24044140320000	24041120230000	24042100090000
24043190500000	24042140080000	24042150220000	24042110060000	24042110030000
24041080640000	24043250190000	24042000260000	24041020370000	24041090620000
24041120100000	24044240130000	24043240050000	24043060470000	24043030250000
24044060090000	24041010900000	24041070580000	24042150160000	24044120490000
24043240080000	24044050140000	24041180230000	24044030200000	24044260050000
24043110490000	24044230090000	24044240190000	24044240150000	24044240180000

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.

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