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	24052040250000
Property address	5901 W 87TH PL
Township	Worth (39)
Assessor neighborhood	39030
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$33,000

31.5% of the current assessed value.

COMPARABLES IMPLY

$22,600

Estimated tax effect about $2,206 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,400

SECTION 1

The argument in one paragraph

The Assessor values 21 other properties in assessor neighborhood 39030 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 $12.07 per square foot. This home is assessed at $17.63 per square foot, which is 46% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,872 square feet gives $22,600. 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	1,872 square feet
Land area	6,687 square feet
Year built	1956
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	Central A/C
Rooms	4
Bedrooms	6
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$33,000
Assessed value per square foot	$17.63

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	49
2	Building area within 15% of this home	26
3	Built within 15 years of this home	21
4	Same building type	21
5	Same construction quality grade	21

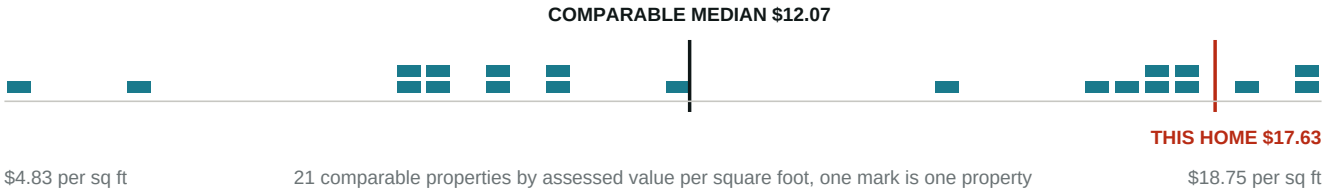
The comparable figure used is the median of all 21 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 21 properties 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	21
Lowest assessed	$4.83 per square foot
25th percentile	$9.48 per square foot
Median	$12.07 per square foot
75th percentile	$16.99 per square foot
Highest assessed	$18.75 per square foot
This home	$17.63 per square foot
Position	assessed above 18 of the 21 comparable properties, the 86th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 21 comparables	$12.07
Building area of this home	1,872 sq ft
Median multiplied by building area	**$22,600**
Current total assessed value	$33,000
Difference, the reduction requested	**$10,400**

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 $10,400 in assessed value is worth roughly $2,206 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

All 21 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24052120390000	5912 W 89TH ST	1,836	1963	4	2	$8,866	$4.83
24052230220000	5840 W 90TH ST	1,826	1952	3	2	$11,140	$6.10
24052160060000	8921 S AUSTIN AVE	1,824	1962	3	2	$16,500	$9.05
24052160070000	8921 S AUSTIN AVE	1,824	1962	3	2	$16,500	$9.05
24052050260000	5828 W 88TH ST	1,692	1942	3	2	$16,048	$9.48
24052050250000	5828 W 88TH ST	1,692	1942	3	2	$16,048	$9.48
24052180170000	5705 W 89TH ST	1,878	1956	4	2	$19,060	$10.15
24052180180000	5705 W 89TH ST	1,878	1956	5	2	$19,060	$10.15
24052050130000	5817 W 87TH PL	1,669	1942	4	2	$18,048	$10.81
24052050120000	5817 W 87TH PL	1,669	1942	4	2	$18,048	$10.81
24052230210000	5840 W 90TH ST	1,826	1952	3	2	$22,045	$12.07
24052120380000	5912 W 89TH ST	1,836	1963	4	2	$26,966	$14.69
24052280430000	5933 W 90TH PL	1,786	1955	3	1	$29,000	$16.24
24052090450000	5841 W 88TH ST	2,116	1962	4	2	$35,000	$16.54
24052110460000	5636 W 88TH ST	1,775	1951	3	2	$30,000	$16.90
24052100420000	5747 W 88TH ST	1,884	1955	3	2	$32,000	$16.99
24052180370000	5704 W 89TH PL	1,610	1946	4	1	$28,000	$17.39
24052200340000	8932 S PARKSIDE AVE	1,661	1946	3	2	$29,000	$17.46
24052040250000	**5901 W 87TH PL**	**1,872**	**1956**	**6**	**2**	**$33,000**	**$17.63**
24052260400000	5800 W 90TH PL	1,786	1942	3	1	$32,000	$17.92
24052300390000	9055 S MENARD AVE	2,042	1961	4	2	$38,000	$18.61
24052040420000	8735 S AUSTIN AVE	1,813	1959	4	2	$34,000	$18.75

Median of all 21 comparables: $12.07 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 21 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.

24052120390000	24052230220000	24052160060000	24052160070000	24052050260000
24052050250000	24052180170000	24052180180000	24052050130000	24052050120000
24052230210000	24052120380000	24052280430000	24052090450000	24052110460000
24052100420000	24052180370000	24052200340000	24052260400000	24052300390000
24052040420000				

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.