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	24052110150000
Property address	5607 W 88TH ST HSE
Township	Worth (39)
Assessor neighborhood	39030
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$19,000	**$13,060**	**$5,940**

31.3% of the current assessed value.
Estimated tax effect about $1,260 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 39 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 $15.12 per square foot. This home is assessed at $21.99 per square foot, which is 45% above that median. Applying the median the Assessor already uses for those neighbors to this home's 864 square feet gives $13,060. 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	864 square feet
Land area	3,900 square feet
Year built	1938
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	No Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$19,000
Assessed value per square foot	$21.99

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	123
2	Building area within 15% of this home	89
3	Built within 15 years of this home	45
4	Same building type	39
5	Same construction quality grade	39

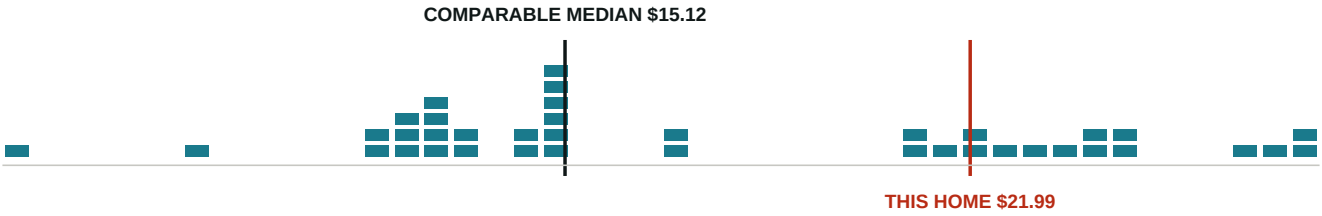
The comparable figure used is the median of all 39 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 39 properties 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	39
Lowest assessed	$5.57 per square foot
25th percentile	$13.02 per square foot
Median	$15.12 per square foot
75th percentile	$22.94 per square foot
Highest assessed	$27.92 per square foot
This home	$21.99 per square foot
Position	assessed above 26 of the 39 comparable properties, the 67th percentile



$5.57 per sq ft — 39 comparable properties by assessed value per square foot, one mark is one property — $27.92 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 39 comparables	$15.12
Building area of this home	864 sq ft
Median multiplied by building area	**$13,060**
Current total assessed value	$19,000
Difference, the reduction requested	**$5,940**

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 $5,940 in assessed value is worth roughly $1,260 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 39 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
24052140200000	5701 W 88TH PL	946	1952	3	1	$5,269	$5.57
24052170350000	5812 W 89TH PL	921	1941	2	1	$8,299	$9.01
24052070320000	8730 S CENTRAL AVE	864	1938	2	1	$10,148	$11.75
24052210330000	8938 S CENTRAL AVE	881	1950	3	1	$10,712	$12.16
24052070310000	8730 S CENTRAL AVE	864	1938	2	1	$10,555	$12.22
24052280300000	5922 W 91ST ST	955	1942	3	1	$11,832	$12.39
24052280310000	5922 W 91ST ST	955	1942	3	1	$11,832	$12.39
24052170240000	5834 W 89TH PL	960	1938	2	1	$12,428	$12.95
24052170250000	5834 W 89TH PL	960	1938	2	1	$12,428	$12.95
24052000180000	5915 W 87TH ST	768	1947	2	1	$10,000	$13.02
24052000170000	5915 W 87TH ST	768	1947	2	1	$10,000	$13.02
24052160080000	8923 S AUSTIN AVE	816	1950	3	1	$11,000	$13.48
24052160090000	8923 S AUSTIN AVE	816	1950	3	1	$11,000	$13.48
24052050030000	5833 W 87TH PL	800	1949	2	1	$11,548	$14.44
24052050040000	5833 W 87TH PL	800	1949	2	1	$11,548	$14.44
24052290330000	5818 W 91ST ST	768	1952	2	1	$11,344	$14.77
24052290320000	5818 W 91ST ST	768	1952	2	1	$11,344	$14.77
24052290300000	5820 W 91ST ST	785	1945	3	1	$11,844	$15.09
24052290310000	5820 W 91ST ST	785	1945	3	1	$11,844	$15.09
24052110100000	5615 W 88TH ST	864	1938	2	1	$13,060	$15.12
24052110110000	5615 W 88TH ST	864	1938	2	1	$13,060	$15.12
24052210320000	8938 S CENTRAL AVE	881	1950	3	1	$14,808	$16.81
24052170340000	5812 W 89TH PL	921	1941	2	1	$15,557	$16.89
24052310180000	9008 S PARKSIDE AVE	960	1948	3	1	$20,000	$20.83
24052200050000	8909 S MAJOR AVE	901	1948	2	1	$19,000	$21.09
24052230190000	5803 W 89TH PL	931	1938	3	1	$20,000	$21.48
24052110150000	**5607 W 88TH ST HSE**	**864**	**1938**	**2**	**1**	**$19,000**	**$21.99**
24052040330000	5918 W 88TH ST	861	1942	2	1	$19,000	$22.07
24052140190000	5701 W 88TH PL	946	1952	3	1	$20,933	$22.13
24052120440000	5954 W 89TH ST	880	1941	2	1	$20,000	$22.73
24052190020000	5701 W 89TH ST	864	1950	2	1	$20,000	$23.15
24052130210000	5848 W 89TH ST	800	1948	2	1	$19,000	$23.75
24052280250000	5901 W 90TH PL HSE	794	1947	2	1	$19,000	$23.93
24052220260000	5930 W 90TH ST	831	1941	3	1	$20,000	$24.07
24052190070000	5700 W 91ST ST	975	1940	2	1	$24,000	$24.62
24052030370000	5606 W 87TH PL	928	1941	3	1	$23,000	$24.78
24052310130000	9047 S MAJOR AVE	871	1951	2	1	$23,000	$26.41
24052150420000	8836 S CENTRAL AVE	898	1938	2	1	$24,400	$27.17
24052320400000	9048 S CENTRAL AVE 1	873	1952	2	1	$24,000	$27.49
24052300120000	5715 W 90TH PL	788	1947	2	1	$22,000	$27.92

Median of all 39 comparables: $15.12 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 39 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.

24052140200000	24052170350000	24052070320000	24052210330000	24052070310000
24052280300000	24052280310000	24052170240000	24052170250000	24052000180000
24052000170000	24052160080000	24052160090000	24052050030000	24052050040000
24052290330000	24052290320000	24052290300000	24052290310000	24052110100000
24052110110000	24052210320000	24052170340000	24052310180000	24052200050000
24052230190000	24052040330000	24052140190000	24052120440000	24052190020000
24052130210000	24052280250000	24052220260000	24052190070000	24052030370000
24052310130000	24052150420000	24052320400000	24052300120000	

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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