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	24122340300000
Property address	9701 S MAPLEWOOD AVE HSE
Township	Worth (39)
Assessor neighborhood	39310
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$23,000

18.0% of the current assessed value.

COMPARABLES IMPLY

$18,858

REDUCTION REQUESTED

$4,142

Estimated tax effect about $879 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 128 other properties in assessor neighborhood 39310 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 $24.30 per square foot. This home is assessed at $29.64 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 776 square feet gives $18,858. 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	776 square feet
Land area	7,190 square feet
Year built	1947
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$23,000
Assessed value per square foot	$29.64

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	273
2	Building area within 15% of this home	174
3	Built within 15 years of this home	167
4	Same building type	128
5	Same construction quality grade	128

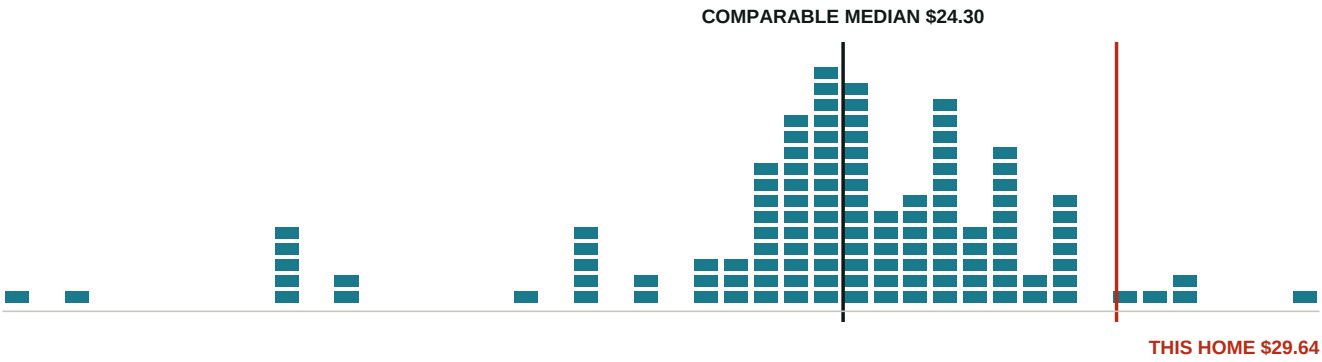
The comparable figure used is the median of all 128 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 128 properties 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	128
Lowest assessed	$7.89 per square foot
25th percentile	$23.08 per square foot
Median	$24.30 per square foot
75th percentile	$26.32 per square foot
Highest assessed	$33.60 per square foot
This home	$29.64 per square foot
Position	assessed above 123 of the 128 comparable properties, the 96th percentile



$7.89 per sq ft — 128 comparable properties by assessed value per square foot, one mark is one property — $33.60 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 128 comparables	$24.30
Building area of this home	776 sq ft
Median multiplied by building area	**$18,858**
Current total assessed value	$23,000
Difference, the reduction requested	**$4,142**

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 $4,142 in assessed value is worth roughly $879 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

128 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 128 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
24122180120000	2631 W 97TH PL	768	1949	2	1	$6,060	$7.89
24011080100000	8724 S CALIFORNIA AVE	768	1952	2	1	$10,500	$13.67
24011080110000	8724 S CALIFORNIA AVE	768	1952	2	1	$10,500	$13.67
24012060100000	8819 S WASHTENAW AVE	760	1935	2	1	$11,050	$14.54
24012060110000	8819 S WASHTENAW AVE	760	1935	2	1	$11,050	$14.54
24122180110000	2631 W 97TH PL	768	1949	2	1	$15,015	$19.55
24122260370000	2612 W 99TH ST	818	1941	2	1	$16,000	$19.56
24122160040000	2645 W 97TH ST	773	1941	3	1	$16,000	$20.70
24012140080000	2725 W 89TH PL	823	1940	2	1	$18,000	$21.87
24122250140000	2729 W 98TH PL	747	1940	2	1	$17,000	$22.76
24012150240000	2616 W 90TH ST	823	1940	2	1	$19,000	$23.09
24012130200000	2732 W 89TH PL	823	1940	2	1	$19,000	$23.09
24012080280000	2608 W 89TH PL	823	1940	2	1	$19,000	$23.09
24012130270000	2704 W 89TH PL	823	1940	2	1	$19,000	$23.09
24012140260000	2708 W 90TH ST	820	1940	2	1	$19,000	$23.17
24011080690000	8756 S CALIFORNIA AVE	820	1951	2	1	$19,000	$23.17
24012130180000	2740 W 89TH PL	820	1940	2	1	$19,000	$23.17
24011130100000	8832 S FRANCISCO AVE	815	1934	2	1	$19,000	$23.31
24122260100000	2625 W 98TH PL	758	1953	2	1	$18,000	$23.75
24012080070000	2637 W 89TH ST	800	1940	3	1	$19,000	$23.75
24122080290000	2606 W 96TH PL	752	1949	2	1	$18,000	$23.94
24011080650000	8808 S CALIFORNIA AVE	784	1949	2	1	$19,000	$24.23
24122110130000	9637 S MAPLEWOOD AVE	825	1951	2	1	$20,000	$24.24
24012140220000	2724 W 90TH ST	823	1940	2	1	$20,000	$24.30
24012140130000		823	1940	2	1	$20,000	$24.30
24012150030000		823	1941	2	1	$20,000	$24.30
24012150090000		823	1940	2	1	$20,000	$24.30
24012140070000		823	1940	2	1	$20,000	$24.30
24012140050000		823	1940	2	1	$20,000	$24.30
24012140230000		823	1940	3	1	$20,000	$24.30
24122230290000		818	1950	2	2	$20,000	$24.45
24012080160000		774	1940	2	1	$19,000	$24.55
24012080290000		774	1940	2	1	$19,000	$24.55
24122230370000		813	1954	2	1	$20,000	$24.60
24122080240000		731	1950	2	1	$18,000	$24.62
24012170160000		812	1941	3	1	$20,000	$24.63
24122100560000		768	1955	2	1	$19,000	$24.74
24011130430000		760	1944	2	1	$19,000	$25.00
24012020270000		760	1933	3	1	$19,000	$25.00
24012170210000		782	1941	2	1	$20,000	$25.58

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24011120270000		730	1942	2	1	$19,000	$26.03
24122090550000		768	1942	2	1	$20,000	$26.04
24122290010000		728	1946	2	1	$19,000	$26.10
24122310130000		728	1946	2	1	$19,000	$26.10
24011070170000		766	1947	2	1	$20,000	$26.11
24011170670000		765	1948	3	1	$20,000	$26.14
24012080090000		823	1940	3	1	$22,000	$26.73
24012140170000		823	1940	2	1	$22,000	$26.73
24012150230000		823	1940	3	1	$22,000	$26.73
24011080460000		820	1949	2	1	$22,000	$26.83
24012160140000		809	1940	3	1	$22,000	$27.19
24122290090000		731	1935	2	1	$20,000	$27.36
24122310140000		728	1946	2	1	$20,000	$27.47
24011070230000		768	1948	2	1	$22,000	$28.65
24011120250000		768	1947	3	1	$22,000	$28.65
24011070160000		768	1948	3	1	$22,000	$28.65
24011120120000		768	1948	3	1	$22,000	$28.65
24011170650000		765	1950	3	1	$22,000	$28.76
24011180680000		763	1947	3	1	$22,000	$28.83
24122340300000	**9701 S MAPLEWOOD AVE HSE**	**776**	**1947**	**3**	**2**	**$23,000**	**$29.64**
24122340310000		744	1957	3	2	$25,000	$33.60

Median of all 128 comparables: $24.30 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39310, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 128 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.

24122180120000	24122240410000	24011020480000	24011020470000	24011100340000
24011080100000	24011080110000	24012060100000	24012060110000	24011100350000
24122180220000	24122240400000	24122250130000	24122180110000	24122260370000
24122240080000	24122160040000	24122260020000	24122240060000	24012140080000
24011080220000	24122260270000	24012080110000	24122280230000	24011080260000
24011080320000	24012160090000	24012160130000	24012170050000	24122250140000
24012070360000	24011090540000	24012150240000	24012130200000	24012080280000
24012130270000	24122180390000	24012140260000	24011080690000	24012130180000
24122310150000	24011130100000	24011080440000	24012000610000	24122260100000
24012080070000	24122280220000	24012140270000	24011080300000	24122080290000
24122350020000	24012160210000	24011120130000	24012170220000	24012160070000
24012170110000	24012160120000	24011080650000	24122110130000	24012140220000
24012140130000	24012150030000	24012150090000	24012140070000	24012140050000
24012140230000	24122230290000	24012080160000	24012080290000	24122230370000
24122080240000	24012170160000	24122100560000	24011130430000	24122160320000
24012020270000	24122150460000	24011080360000	24011090560000	24122320050000
24011120140000	24012170210000	24011230030000	24012170170000	24122070600000
24012080100000	24011120270000	24122090550000	24122290010000	24122310130000
24011070170000	24122300180000	24122040280000	24011170670000	24011080350000
24122260510000	24011230250000	24011220100000	24122080330000	24012070300000
24012080090000	24012140170000	24012150230000	24011080460000	24012160140000
24012080050000	24012130060000	24012130050000	24012130080000	24012130090000
24122150250000	24122290090000	24122310140000	24011120200000	24122080250000
24122260220000	24011070230000	24011120250000	24011070160000	24011120120000
24012080040000	24011170650000	24011180680000	24122100430000	24122090380000
24012060590000	24012060680000	24122340310000		

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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