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	24233200060000
Property address	11759 S HAMLIN AVE
Township	Worth (39)
Assessor neighborhood	39250
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$22,000

15.5% of the current assessed value.

COMPARABLES IMPLY

$18,595

REDUCTION REQUESTED

$3,405

Estimated tax effect about $722 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 23 other properties in assessor neighborhood 39250 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 $23.81 per square foot. This home is assessed at $28.17 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 781 square feet gives $18,595. 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	781 square feet
Land area	13,292 square feet
Year built	1939
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$22,000
Assessed value per square foot	$28.17

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	382
2	Building area within 15% of this home	152
3	Built within 15 years of this home	138
4	Same building type	23
5	Same construction quality grade	23

The comparable figure used is the median of all 23 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 23 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	23
Lowest assessed	$10.29 per square foot
25th percentile	$16.25 per square foot
Median	$23.81 per square foot
75th percentile	$27.46 per square foot
Highest assessed	$32.31 per square foot
This home	$28.17 per square foot
Position	assessed above 17 of the 23 comparable properties, the 74th percentile



$10.29 per sq ft — 23 comparable properties by assessed value per square foot, one mark is one property — $32.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 23 comparables	$23.81
Building area of this home	781 sq ft
Median multiplied by building area	**$18,595**
Current total assessed value	$22,000
Difference, the reduction requested	**$3,405**

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 $3,405 in assessed value is worth roughly $722 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 23 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
24233090540000	3831 W 116TH ST	732	1944	2	1	$7,532	$10.29
24233030320000	3636 W 115TH PL	871	1949	3	1	$10,325	$11.85
24233010150000	3835 W 115TH ST	891	1951	2	1	$10,953	$12.29
24233010160000	3835 W 115TH ST	891	1951	2	1	$10,953	$12.29
24233030280000	3642 W 115TH PL	756	1947	3	1	$11,938	$15.79
24233030270000	3642 W 115TH PL	756	1947	3	1	$11,938	$15.79
24233030310000	3636 W 115TH PL	871	1949	3	1	$14,550	$16.70
24233090110000	3831 W 116TH ST	732	1944	2	1	$12,454	$17.01
24241150010000	3125 W 114TH ST	858	1941	3	1	$20,000	$23.31
24241170070000	11467 S TROY ST	858	1941	3	1	$20,000	$23.31
24241120100000	3036 W 113TH ST	756	1941	3	1	$18,000	$23.81
24241190120000	11413 S WHIPPLE ST	840	1942	3	1	$20,000	$23.81
24241130240000	3024 W 114TH ST	822	1941	3	1	$20,000	$24.33
24224090020000	11609 S KARLOV AVE	896	1940	2	1	$22,000	$24.55
24241160100000	11456 S TROY ST	756	1941	3	1	$19,000	$25.13
24233210010000	11701 S RIDGEWAY AVE	841	1939	3	1	$22,000	$26.16
24241170120000	11456 HARRY J. ROGOWSKI	756	1941	2	1	$20,000	$26.46
24233200060000	**11759 S HAMLIN AVE**	**781**	**1939**	**2**	**1**	**$22,000**	**$28.17**
24224040120000	11542 S KARLOV AVE	773	1939	3	1	$22,000	$28.46
24233050150000	3841 WASHINGTON AVE	819	1950	2	1	$24,000	$29.30
24233130060000	3839 W 116TH PL	780	1952	2	1	$23,000	$29.49
24233210020000	11709 S RIDGEWAY AVE	700	1940	2	1	$22,000	$31.43
24233140280000	3738 LINCOLN AVE	748	1945	3	1	$24,000	$32.09
24224120060000	11759 S KOMENSKY AVE	681	1940	3	1	$22,000	$32.31

Median of all 23 comparables: $23.81 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39250, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 23 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.

24233090540000	24233030320000	24233010150000	24233010160000	24233030280000
24233030270000	24233030310000	24233090110000	24241150010000	24241170070000
24241120100000	24241190120000	24241130240000	24224090020000	24241160100000
24233210010000	24241170120000	24224040120000	24233050150000	24233130060000
24233210020000	24233140280000	24224120060000		

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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