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	24254140270000
Property address	12442 WESTERN AVE
Township	Worth (39)
Assessor neighborhood	39131
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$25,000	**$16,074**	**$8,926**

35.7% of the current assessed value.
Estimated tax effect about $1,893 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 13 other properties in assessor neighborhood 39131 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 $14.81 per square foot. This home is assessed at $23.04 per square foot, which is 56% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,085 square feet gives $16,074. 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	1,085 square feet
Land area	5,143 square feet
Year built	1898
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$25,000
Assessed value per square foot	$23.04

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	696
2	Building area within 15% of this home	361
3	Built within 15 years of this home	39
4	Same building type	13
5	Same construction quality grade	13

The comparable figure used is the median of all 13 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 13 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	13
Lowest assessed	$11.97 per square foot
25th percentile	$13.79 per square foot
Median	$14.81 per square foot
75th percentile	$15.79 per square foot
Highest assessed	$20.41 per square foot
This home	$23.04 per square foot
Position	assessed above 13 of the 13 comparable properties, the 100th percentile



$11.97 per sq ft — 13 comparable properties by assessed value per square foot, one mark is one property — $23.04 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 13 comparables	$14.81
Building area of this home	1,085 sq ft
Median multiplied by building area	**$16,074**
Current total assessed value	$25,000
Difference, the reduction requested	**$8,926**

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 $8,926 in assessed value is worth roughly $1,893 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 13 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
24254180110000	12547 ELM ST	1,170	1889	2	1	$14,000	$11.97
24252230300000	12228 GREENWOOD AVE	1,228	1891	3	1	$15,000	$12.21
24254180260000	12544 MAPLE AVE	1,201	1908	3	1	$15,000	$12.49
24254270040000	12611 ELM ST	1,160	1888	4	1	$16,000	$13.79
24254110080000	2431 ORCHARD ST	1,156	1893	2	1	$16,000	$13.84
24252040100000	11925 ARTESIAN AVE	1,155	1898	3	1	$16,000	$13.85
24254220050000	12549 ANN ST	1,080	1898	4	1	$16,000	$14.81
24254140130000	12449 GREENWOOD AVE	1,116	1884	3	1	$17,000	$15.23
24254290020000	12607 GREENWOOD AVE	1,089	1908	2	1	$17,000	$15.61
24254200090000	2423 COCHRAN ST	1,140	1909	2	1	$18,000	$15.79
24254200030000	2449 COCHRAN ST	1,012	1905	2	1	$16,000	$15.81
24254100020000	12407 S MAPLE AVE	1,053	1898	3	1	$20,000	$18.99
24254300030000	12611 ARTESIAN AVE	1,176	1912	3	1	$24,000	$20.41
24254140270000	**12442 WESTERN AVE**	**1,085**	**1898**	**3**	**1**	**$25,000**	**$23.04**

Median of all 13 comparables: $14.81 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39131, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 13 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.

24254180110000	24252230300000	24254180260000	24254270040000	24254110080000
24252040100000	24254220050000	24254140130000	24254290020000	24254200090000
24254200030000	24254100020000	24254300030000		

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.