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	24333000210000
Property address	5538 132ND ST
Township	Worth (39)
Assessor neighborhood	39211
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$27,000	**$23,702**	**$3,298**

12.2% of the current assessed value.
Estimated tax effect about $700 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 466 other properties in assessor neighborhood 39211 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 $21.55 per square foot. This home is assessed at $24.55 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,100 square feet gives $23,702. 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	1,100 square feet
Land area	6,075 square feet
Year built	1968
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$27,000
Assessed value per square foot	$24.55

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	881
2	Building area within 15% of this home	483
3	Built within 15 years of this home	481
4	Same building type	466
5	Same construction quality grade	466

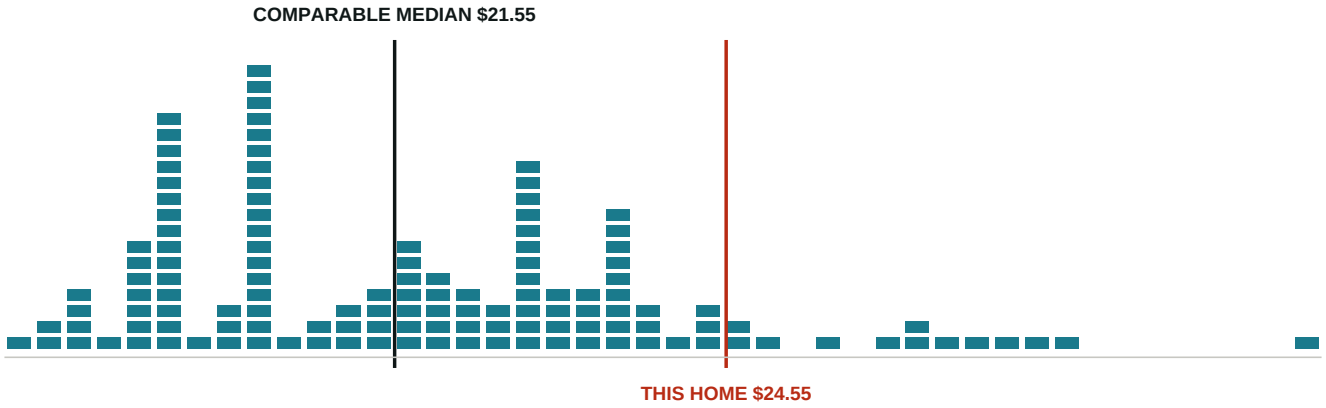
The comparable figure used is the median of all 466 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 466 properties 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	466
Lowest assessed	$18.02 per square foot
25th percentile	$20.05 per square foot
Median	$21.55 per square foot
75th percentile	$22.96 per square foot
Highest assessed	$29.93 per square foot
This home	$24.55 per square foot
Position	assessed above 436 of the 466 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 466 comparables	$21.55
Building area of this home	1,100 sq ft
Median multiplied by building area	**$23,702**
Current total assessed value	$27,000
Difference, the reduction requested	**$3,298**

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 $3,298 in assessed value is worth roughly $700 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

466 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 466 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
24223280280000	11614 S KNOX AVE	1,152	1955	3	1	$22,000	$19.10
24223270110000		1,152	1955	3	1	$23,000	$19.97
24223000170000		1,152	1955	3	1	$23,001	$19.97
24331070320000		1,146	1963	3	1	$23,000	$20.07
24331020110000		1,145	1962	3	1	$23,001	$20.09
24224170060000		1,087	1959	3	1	$22,001	$20.24
24224190160000		1,082	1958	2	1	$22,000	$20.33
24224190320000		1,080	1960	3	1	$22,000	$20.37
24224180110000		1,078	1959	3	1	$22,000	$20.41
24224190040000		1,125	1959	3	1	$23,001	$20.45
24333010320000		1,152	1961	3	1	$24,000	$20.83
24224180060000		1,050	1959	3	1	$22,001	$20.95
24333120100000		1,096	1961	2	1	$23,000	$20.99
24331030230000		1,134	1962	3	1	$24,000	$21.16
24333100090000		1,160	1962	3	1	$25,000	$21.55
24331090060000		1,146	1963	3	1	$25,000	$21.82
24331070290000		1,146	1962	3	1	$25,001	$21.82
24331080030000		1,144	1962	3	1	$25,000	$21.85
24333070300000		1,144	1962	3	1	$25,001	$21.85
24224170030000		1,128	1959	3	1	$25,000	$22.16
24224230060000		1,080	1961	2	1	$24,000	$22.22
24224230070000		1,080	1960	2	1	$24,000	$22.22
24224190050000		1,125	1959	3	1	$25,000	$22.22
24224180010000		1,125	1958	3	1	$25,000	$22.22
24224230120000		1,080	1960	3	1	$24,001	$22.22
24224230130000		1,080	1960	3	1	$24,001	$22.22
24224190350000		1,080	1959	3	1	$24,001	$22.22
24224210040000		1,080	1959	3	1	$24,001	$22.22
24224180090000		1,124	1959	3	1	$25,000	$22.24
24224180100000		1,124	1959	3	1	$25,001	$22.24
24224190170000		1,121	1958	3	1	$25,000	$22.30
24224180070000		1,103	1958	3	1	$25,001	$22.67
24333010160000		1,103	1961	3	1	$25,001	$22.67
24331020130000		1,146	1963	3	1	$26,000	$22.69
24331070310000		1,146	1963	3	1	$26,001	$22.69
24331090080000		1,146	1963	3	1	$26,001	$22.69
24224260070000		1,042	1961	3	1	$24,000	$23.03
24224260080000		1,042	1961	2	1	$24,000	$23.03
24224190360000		1,080	1959	2	1	$25,000	$23.15
24224220210000		1,149	1959	3	1	$27,000	$23.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24224230340000		1,056	1967	3	1	$25,000	$23.67
24224190260000		1,052	1962	3	1	$25,000	$23.76
24224240190000		1,050	1966	3	1	$25,000	$23.81
24224190030000		1,125	1959	3	1	$27,000	$24.00
24331090030000		1,120	1963	3	2	$27,000	$24.11
24224240360000		1,120	1965	4	2	$27,001	$24.11
24224240340000		1,116	1967	3	1	$27,001	$24.19
24331070020000		1,152	1963	3	2	$28,000	$24.31
24333000230000		1,100	1969	3	1	$27,000	$24.55
24333000210000	**5538 132ND ST**	**1,100**	**1968**	**3**	**1**	**$27,000**	**$24.55**
24224220020000		1,080	1960	4	1	$27,001	$25.00
24331080360000		1,144	1963	3	1	$29,000	$25.35
24224210160000		1,140	1960	3	2	$29,001	$25.44
24333000250000		1,100	1968	3	1	$28,000	$25.45
24224220110000		1,080	1959	3	2	$28,001	$25.93
24333010250000		1,144	1962	3	2	$30,000	$26.22
24331080330000		1,047	1966	3	2	$28,000	$26.74
24331080010000		1,144	1962	4	2	$31,000	$27.10
24331020120000		1,041	1963	3	2	$28,537	$27.41
24224180190000		1,122	1959	3	2	$31,000	$27.63
24331060100000		1,136	1960	2	2	$34,000	$29.93

Median of all 466 comparables: $21.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39211, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 466 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.

24223280190000	24223000180000	24223310210000	24333060070000	24223320160000
24223270130000	24223310180000	24331000770000	24331000750000	24331080350000
24331000690000	24331000710000	24331000660000	24331000860000	24333130010000
24331070030000	24333060280000	24224220300000	24223330010000	24224180120000
24224180170000	24224210060000	24224260100000	24331001010000	24223280280000
24331090010000	24331100230000	24333010520000	24333010550000	24333010500000
24333010350000	24333010570000	24223320350000	24223320130000	24223320190000
24223320200000	24223290180000	24223280150000	24223290190000	24223360010000
24223300170000	24223300020000	24223300160000	24223290360000	24223270140000
24223300010000	24223280030000	24223290040000	24223300150000	24223290220000
24331100380000	24331060290000	24331060270000	24331000830000	24333090260000
24331000470000	24333120170000	24333100330000	24333060010000	24333060210000
24331100320000	24331110200000	24333130300000	24331110010000	24331110320000
24331030290000	24331000650000	24333040010000	24333050040000	24333050080000
24331110370000	24333050410000	24333110050000	24331110020000	24333090150000
24331000620000	24331030180000	24331110100000	24333090100000	24331110400000
24333040170000	24333090070000	24331110120000	24331110230000	24333130020000
24331030220000	24331100190000	24331110210000	24331110220000	24331110110000
24331110250000	24331110160000	24333120150000	24331110090000	24333120120000
24333110110000	24331100200000	24224180040000	24331000730000	24331070210000
24331000340000	24331000740000	24333060190000	24331030320000	24224190200000
24224190020000	24331080250000	24331000320000	24331070130000	24224180080000
24331080150000	24223280170000	24224260110000	24224260160000	24223270110000
24223000170000	24333010390000	24333010400000	24333010420000	24331070320000
24331020110000	24331000600000	24223300140000	24223340050000	24223280180000
24223270010000	24331060300000	24333070030000	24333070080000	24333090220000
24333100080000	24331090210000	24333100180000	24333090110000	24333020140000
24333090250000	24333080080000	24333020260000	24333100020000	24333070090000
24333100210000	24331110180000	24331110260000	24333070210000	24333080040000
24333090060000	24333070140000	24333100280000	24333020250000	24333070150000
24333130180000	24224170060000	24331070300000	24224190160000	24224190320000
24331090250000	24333010090000	24333060080000	24333050180000	24331030270000
24333060130000	24331090170000	24333050250000	24333050370000	24331100100000
24331030100000	24331030170000	24224180110000	24333060040000	24333040280000
24331030200000	24331100040000	24331030240000	24333040270000	24333050200000
24333010340000	24333050320000	24331080130000	24331100220000	24333050010000
24331100330000	24331030140000	24333040210000	24331100400000	24331100340000
24331100370000	24333050400000	24333050160000	24333050230000	24331100280000
24224260450000	24333010140000	24331100250000	24333010360000	24333060290000
24224190040000	24223350170000	24224190090000	24333060140000	24333010320000
24333070160000	24224180060000	24333120100000	24223290200000	24223310170000
24331030230000	24224180160000	24333010220000	24333040160000	24333050170000
24224240440000	24224190190000	24224170040000	24333010230000	24224170010000
24224230330000	24224240400000	24224230370000	24224230410000	24224280250000
24224280170000	24224230270000	24223350020000	24223310320000	24224220260000

24224240310000 24224240320000 24224240290000 24224240300000 24224240380000
24224240330000 24224250210000 24224260350000 24224260360000 24224260320000
24224260340000 24224250280000 24224260060000 24224260040000 24224260030000
24224260420000 24224260050000 24224260390000 24224260410000 24333100090000
24331000510000 24331000910000 24331000420000 24224260170000 24224260120000
24224260130000 24224260140000 24224260180000 24224260150000 24224260190000
24223330160000 24331070120000 24331070190000 24333040260000 24331090060000
24331070290000 24331060280000 24333040030000 24333050090000 24331110070000
24333020300000 24331100030000 24333100290000 24331080030000 24333070300000
24331080280000 24224280190000 24224280260000 24224280180000 24224230360000
24224230390000 24224230310000 24224230350000 24224170030000 24224190050000
24224180010000 24224190270000 24224230060000 24224230070000 24224230120000
24224230130000 24224190350000 24224210040000 24224180090000 24224180100000
24224190070000 24224190170000 24224190290000 24224220290000 24224220080000
24331000550000 24333110080000 24224250250000 24224260380000 24333130250000
24333120110000 24331000610000 24331060250000 24331060240000 24223330170000
24331000570000 24224180070000 24333010160000 24331110280000 24331000410000
24331100300000 24331030050000 24333090270000 24333120160000 24333110220000
24333080110000 24333110190000 24333110150000 24333110100000 24331000350000
24331100090000 24333130130000 24333090120000 24333120240000 24331070070000
24331100080000 24333020310000 24331020130000 24331070310000 24331090080000
24223290010000 24223340010000 24333010080000 24333050030000 24333010100000
24331080260000 24333040060000 24333010130000 24333060090000 24331070170000
24333060160000 24331080240000 24333010050000 24331030060000 24333050070000
24333050280000 24331100390000 24224230290000 24224180220000 24331100350000
24333020280000 24224240410000 24224240030000 24224280230000 24224280220000
24224240390000 24224260070000 24224260080000 24331040030000 24224240110000
24224190360000 24224240370000 24224240280000 24224240270000 24333050240000
24224220070000 24224220060000 24224220250000 24224230030000 24224190300000
24224220160000 24224230160000 24224190280000 24224210140000 24224210180000
24224230150000 24224210030000 24224230080000 24224220240000 24224260220000
24224260230000 24224260200000 24224290060000 24224220210000 24331060340000
24333020150000 24333100220000 24333130170000 24333020290000 24333100140000
24333080060000 24333120230000 24331000400000 24333100060000 24333130100000
24333100010000 24333020130000 24333040050000 24333100030000 24333070200000
24331080300000 24331000370000 24333120050000 24333090210000 24333100110000
24333130050000 24333130140000 24333020120000 24333070320000 24333070310000
24333010020000 24224230340000 24224190260000 24224240190000 24224280200000
24224230300000 24224280240000 24224250090000 24224250140000 24224250050000
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24331080360000 24224210160000 24333000250000 24224220110000 24333010250000
24224220190000 24224270020000 24224260210000 24224290040000 24333100190000
24333100070000 24331080330000 24224250220000 24331080010000 24224210110000
24224230320000 24331020120000 24333010450000 24331090120000 24224180190000
24331060100000

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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