LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	32051030260000
Property address	1352 EVERGREEN RD
Township	Bloom (12)
Assessor neighborhood	12010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$23,000

14.2% of the current assessed value.

COMPARABLES IMPLY

$19,722

REDUCTION REQUESTED

$3,278

Estimated tax effect about $695 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 525 other properties in assessor neighborhood 12010 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 $16.50 per square foot. This home is assessed at $19.25 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,195 square feet gives $19,722. 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	1,195 square feet
Land area	10,050 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$23,000
Assessed value per square foot	$19.25

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	965
2	Building area within 15% of this home	685
3	Built within 15 years of this home	630
4	Same building type	525
5	Same construction quality grade	525

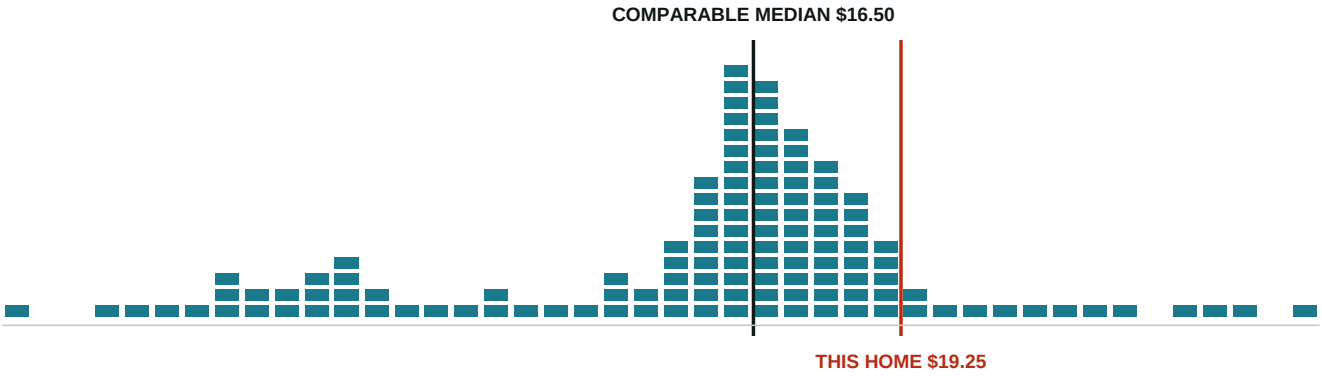
The comparable figure used is the median of all 525 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 525 properties 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	525
Lowest assessed	$2.54 per square foot
25th percentile	$15.32 per square foot
Median	$16.50 per square foot
75th percentile	$17.57 per square foot
Highest assessed	$27.03 per square foot
This home	$19.25 per square foot
Position	assessed above 492 of the 525 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 525 comparables	$16.50
Building area of this home	1,195 sq ft
Median multiplied by building area	**$19,722**
Current total assessed value	$23,000
Difference, the reduction requested	**$3,278**

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 $3,278 in assessed value is worth roughly $695 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

525 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 525 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
32064000510000		1,196	1953	3	1	$17,000	$14.21
32064020330000		1,196	1949	3	1	$18,000	$15.05
32051100150000		1,188	1952	3	1	$18,000	$15.15
32061260140000		1,201	1951	3	1	$19,000	$15.82
32051100160000		1,199	1952	3	1	$19,000	$15.85
32062100270000		1,198	1950	3	1	$19,000	$15.86
32051100240000		1,196	1953	3	1	$19,000	$15.89
32061240150000		1,189	1951	3	1	$19,000	$15.98
32062240270000		1,183	1953	2	1	$19,000	$16.06
32062140230000		1,205	1952	3	1	$20,000	$16.60
32062240260000		1,205	1955	3	1	$20,000	$16.60
32062170140000		1,205	1952	3	1	$20,000	$16.60
32062120250000		1,201	1951	3	1	$20,000	$16.65
32051030200000		1,201	1941	3	1	$20,001	$16.65
32062110020000		1,200	1950	3	1	$20,000	$16.67
32064020320000		1,196	1949	3	1	$20,001	$16.72
32062130320000		1,195	1952	3	1	$20,000	$16.74
32062150090000		1,195	1952	3	1	$20,000	$16.74
32062200030000		1,195	1952	3	1	$20,000	$16.74
32062200080000		1,195	1952	3	1	$20,000	$16.74
32062170270000		1,193	1952	3	1	$20,000	$16.76
32062040130000		1,189	1950	3	1	$20,000	$16.82
32062120190000		1,188	1951	3	1	$20,000	$16.84
32062220170000		1,183	1955	3	1	$20,000	$16.91
32062090490000		1,207	1954	3	1	$21,000	$17.40
32051100060000		1,206	1952	3	1	$21,001	$17.41
32062140150000		1,205	1952	3	1	$21,000	$17.43
32062150130000		1,205	1952	3	1	$21,000	$17.43
32062170090000		1,205	1954	3	1	$21,000	$17.43
32062200070000		1,205	1952	3	1	$21,000	$17.43
32062150220000		1,205	1952	3	1	$21,000	$17.43
32062160130000		1,205	1952	3	1	$21,000	$17.43
32062130100000		1,201	1951	3	1	$21,000	$17.49
32062130170000		1,201	1951	3	1	$21,000	$17.49
32062190020000		1,199	1951	3	1	$21,000	$17.51
32062160020000		1,198	1952	3	1	$21,000	$17.53
32062160040000		1,198	1951	2	1	$21,000	$17.53
32062160160000		1,198	1952	3	1	$21,000	$17.53
32051040110000		1,196	1955	3	1	$21,000	$17.56
32062150190000		1,195	1953	3	2	$21,000	$17.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32062150160000		1,195	1952	3	1	$21,000	$17.57
32062140090000		1,195	1952	3	1	$21,000	$17.57
32062140160000		1,195	1951	3	1	$21,000	$17.57
32062140120000		1,195	1952	3	1	$21,000	$17.57
32062140310000		1,195	1951	3	1	$21,000	$17.57
32062150240000		1,195	1952	3	1	$21,000	$17.57
32051050250000		1,187	1954	3	1	$21,001	$17.69
32062230060000		1,184	1953	3	1	$21,000	$17.74
32062160090000		1,198	1952	3	2	$22,000	$18.36
32062150020000		1,195	1952	3	1	$22,000	$18.41
32062130080000		1,193	1951	4	1	$22,000	$18.44
32062230040000		1,190	1953	3	1	$22,000	$18.49
32051100330000		1,205	1952	3	1	$23,000	$19.09
32062140030000		1,198	1951	3	1	$23,000	$19.20
32062130210000		1,195	1952	3	2	$23,000	$19.25
32051030260000	**1352 EVERGREEN RD**	**1,195**	**1955**	**3**	**1**	**$23,000**	**$19.25**
32051100090000		1,206	1951	3	1	$24,000	$19.90
32062220130000		1,205	1953	3	2	$24,000	$19.92
32062130230000		1,205	1952	3	1	$25,000	$20.75
32062140300000		1,205	1951	2	2	$30,000	$24.90
32062240330000		1,184	1953	3	2	$32,000	$27.03

Median of all 525 comparables: $16.50 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 525 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.

32061130290000	32061130040000	32062030100000	32062070020000	32061140250000
32062030120000	32061130080000	32061170320000	32061140290000	32061150100000
32061150270000	32061150070000	32061160260000	32061160230000	32061140040000
32061140030000	32061050310000	32061150050000	32061130280000	32061130270000
32061170210000	32061170220000	32061140020000	32061140010000	32061050270000
32061050280000	32061150310000	32061150130000	32061150140000	32061140050000
32061140060000	32061020040000	32061020030000	32061150320000	32061170180000
32061130210000	32061130220000	32061120220000	32061120230000	32061160020000
32061170170000	32061140220000	32061140230000	32062030140000	32062030150000
32061160010000	32061160310000	32061160150000	32061130070000	32061170030000
32061150290000	32061170050000	32061170060000	32061170090000	32061170100000
32061150260000	32061170040000	32061150300000	32061150250000	32061160160000
32061160320000	32061160290000	32061160300000	32061170150000	32061150180000
32061170020000	32061150170000	32061170160000	32061170110000	32061170120000
32062070030000	32062070040000	32061170290000	32061170300000	32061050320000
32061140240000	32062030090000	32062070010000	32061170310000	32061130030000
32061170010000	32061150080000	32061150280000	32061140280000	32061150090000
32062030130000	32061160250000	32061160240000	32061150060000	32064020510000
32061220190000	32064000570000	32051100140000	32061200050000	32061210150000
32061190100000	32064030460000	32051100120000	32062120010000	32061210020000
32064020450000	32064020440000	32062030290000	32051120030000	32064000510000
32051100300000	32051030170000	32062210060000	32062090450000	32061240010000
32064010430000	32062220230000	32064030430000	32061190070000	32051100360000
32064030520000	32064010250000	32061210210000	32062190110000	32051100470000
32051120060000	32061240240000	32062100100000	32064020330000	32061220150000
32062160240000	32051100150000	32062140070000	32051110020000	32062190150000
32051030090000	32062150080000	32061230010000	32062130220000	32062170130000
32062140080000	32062110110000	32062100120000	32061150340000	32061100200000
32062100180000	32062120120000	32062140010000	32062120170000	32051100220000
32062200140000	32062100030000	32062110090000	32051040170000	32061130390000
32061210040000	32051100450000	32062240230000	32062210080000	32062210040000
32062210010000	32062250010000	32064020520000	32061060180000	32051050300000
32051100370000	32062260190000	32062090180000	32051110050000	32051110090000
32064000500000	32051030140000	32062130280000	32051050230000	32061260140000
32062110220000	32061190080000	32062190060000	32062220020000	32062250240000
32051100160000	32064020230000	32064020570000	32062100270000	32062180360000
32051100240000	32062170300000	32062160080000	32062150270000	32062170110000
32051120020000	32062210320000	32062170240000	32062090250000	32062110280000
32062160310000	32062120030000	32062110030000	32061240150000	32062270190000
32062120240000	32061170350000	32062110290000	32062130010000	32064030410000
32062170190000	32062130240000	32062120200000	32064010280000	32051120040000
32051120050000	32062170320000	32062130270000	32062140170000	32062160280000
32062130310000	32062150260000	32062150170000	32062170010000	32062200100000
32062160010000	32062160210000	32062170070000	32062150330000	32062160340000
32062170250000	32062170220000	32062240270000	32061190060000	32064010260000

32051030080000	32064010290000	32062130120000	32061060120000	32062180400000
32062100190000	32062100110000	32051030060000	32051100310000	32051100350000
32061050480000	32051100040000	32062130050000	32062090340000	32062090440000
32062090320000	32062190140000	32064010390000	32061070230000	32062120260000
32062120320000	32051130150000	32062210070000	32062210340000	32062210350000
32064030480000	32051050320000	32051100190000	32064030400000	32061240190000
32062140350000	32062130140000	32061240200000	32062090230000	32062080210000
32062020230000	32062240240000	32062240280000	32062090310000	32062090590000
32062140360000	32062090360000	32062140230000	32062240260000	32062170140000
32051010270000	32061170370000	32062160260000	32062170200000	32062170260000
32062170150000	32062160330000	32062160190000	32062120250000	32051030200000
32062110020000	32062170210000	32062190090000	32064030450000	32051110010000
32062090470000	32064020320000	32062130320000	32062150090000	32062200030000
32062200080000	32061100030000	32062160050000	32062140240000	32062140140000
32062150050000	32062140100000	32062130200000	32062130290000	32062150120000
32062200060000	32062140280000	32062170270000	32062270130000	32062210030000
32062130070000	32062160250000	32062140270000	32062140330000	32061130330000
32062270140000	32062040130000	32062120190000	32062100130000	32062120110000
32062210020000	32064020490000	32062220170000	32062080200000	32051010140000
32051130210000	32051130190000	32051010120000	32062160060000	32062220120000
32062220190000	32064030530000	32062140040000	32062110100000	32051100280000
32051120220000	32051040080000	32051050220000	32051130230000	32051040100000
32062080070000	32051020230000	32064010420000	32062220210000	32051040060000
32062090430000	32062180340000	32051130270000	32051010110000	32064010460000
32062220220000	32062110270000	32062090270000	32061250070000	32062150230000
32064030630000	32062090240000	32062090280000	32062130130000	32062090330000
32062100250000	32062100050000	32051030270000	32062090490000	32051100060000
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32062200070000	32062150220000	32062160130000	32062150210000	32062110040000
32062140130000	32064010350000	32062130100000	32062130170000	32062090580000
32062270030000	32061240230000	32062190020000	32062150200000	32062270200000
32062160020000	32062160040000	32062160160000	32061000530000	32062120100000
32062150280000	32051040110000	32062100040000	32062150190000	32062150160000
32062140090000	32062140160000	32062140120000	32062140310000	32062150240000
32062150310000	32062050110000	32064000400000	32062080100000	32051050250000
32062230010000	32062090400000	32062270120000	32062150250000	32062120020000
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32062090260000	32051040070000	32051040090000	32062080140000	32062220050000
32062120040000	32062170050000	32062200090000	32062180350000	32062210050000
32062150290000	32064010580000	32062160110000	32061020090000	32062260210000
32051000280000	32051130100000	32062090410000	32062080110000	32062230070000
32061070250000	32051110040000	32062090300000	32062250210000	32062260240000
32062110260000	32062130160000	32062080120000	32062180330000	32062170020000
32051100340000	32062270210000	32062100200000	32062080190000	32062170280000
32061210190000	32062210300000	32062200050000	32062160030000	32062140190000
32062100260000	32062160090000	32062270060000	32062150020000	32062090480000
32062270020000	32062130080000	32062230040000	32062210290000	32062190070000
32051020210000	32062240300000	32062230080000	32062240320000	32062130020000
32062090500000	32062120270000	32062200040000	32062160300000	32051100180000
32062120310000	32062250190000	32062130040000	32051100200000	32051020240000
32062270220000	32051130110000	32062270070000	32061170360000	32062120090000
32051100330000	32062220070000	32062220100000	32062220080000	32062130030000
32062230020000	32062220110000	32062240250000	32062140320000	32062140030000

32061130320000	32062110210000	32062130210000	32062160070000	32062160200000
32051100250000	32062260230000	32061000450000	32062270040000	32051100090000
32062220130000	32062110130000	32061060190000	32062250040000	32062260200000
32062160170000	32062180300000	32062110200000	32062130230000	32062270170000
32062210360000	32062230110000	32064010520000	32064030310000	32061060090000
32062230100000	32062270160000	32064020500000	32062240310000	32062110070000
32051110080000	32051100030000	32062140300000	32061050450000	32062240330000

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	15 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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