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	32053270160000
Property address	1413 JILL CT
Township	Bloom (12)
Assessor neighborhood	12022
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$39,000	**$30,199**	**$8,801**

22.6% of the current assessed value.
Estimated tax effect about $1,867 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 208 other properties in assessor neighborhood 12022 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 $13.73 per square foot. This home is assessed at $17.73 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,200 square feet gives $30,199. 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	2,200 square feet
Land area	10,622 square feet
Year built	1973
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$17.73

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	266
2	Building area within 15% of this home	214
3	Built within 15 years of this home	214
4	Same building type	214
5	Same construction quality grade	208

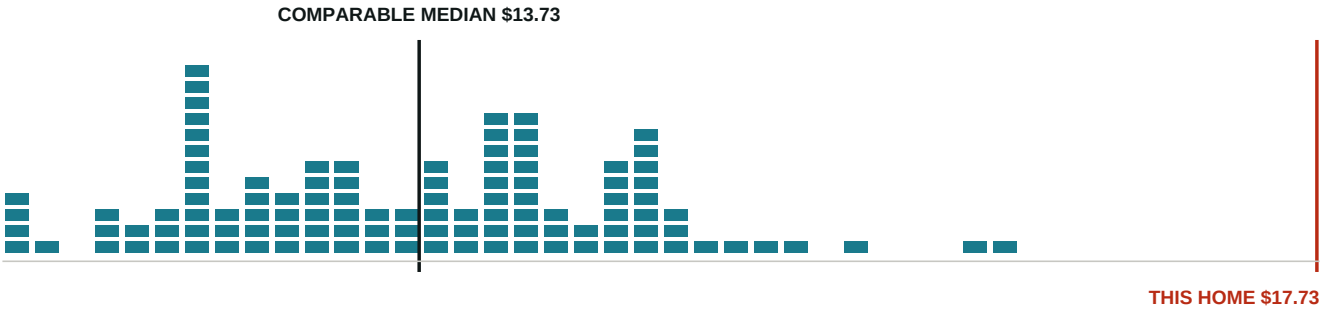
The comparable figure used is the median of all 208 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 208 properties 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	208
Lowest assessed	$11.88 per square foot
25th percentile	$12.92 per square foot
Median	$13.73 per square foot
75th percentile	$14.25 per square foot
Highest assessed	$16.34 per square foot
This home	$17.73 per square foot
Position	assessed above 208 of the 208 comparable properties, the 100th percentile



$11.88 per sq ft — 208 comparable properties by assessed value per square foot, one mark is 2 properties — $17.73 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 208 comparables	$13.73
Building area of this home	2,200 sq ft
Median multiplied by building area	**$30,199**
Current total assessed value	$39,000
Difference, the reduction requested	**$8,801**

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 $8,801 in assessed value is worth roughly $1,867 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

208 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 208 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
32054040130000	839 187TH ST	2,198	1969	4	2	$28,000	$12.74
32051140220000	18640 POPLAR AVE	2,240	1964	4	2	$29,000	$12.95
32051180340000		2,184	1968	3	1	$29,000	$13.28
32051190060000		2,182	1964	4	2	$29,000	$13.29
32052040220000		2,251	1977	4	2	$30,000	$13.33
32053270200000		2,251	1972	4	2	$30,000	$13.33
32052030260000		2,248	1968	4	2	$30,000	$13.35
32081000510000		2,172	1971	4	2	$29,000	$13.35
32051190310000		2,166	1968	4	2	$29,001	$13.39
32081210050000		2,235	1969	4	2	$30,000	$13.42
32082210240000		2,235	1968	4	2	$30,001	$13.42
32082220060000		2,234	1968	4	2	$30,000	$13.43
32053260160000		2,159	1969	4	2	$29,000	$13.43
32052130250000		2,232	1974	4	2	$30,000	$13.44
32081210100000		2,227	1970	4	2	$30,000	$13.47
32081200200000		2,215	1972	4	2	$30,000	$13.54
32052010250000		2,214	1974	4	2	$30,000	$13.55
32053150200000		2,212	1966	4	2	$30,000	$13.56
32053250020000		2,204	1966	4	2	$30,001	$13.61
32051180200000		2,252	1965	4	2	$31,000	$13.77
32051180300000		2,251	1969	3	2	$31,001	$13.77
32051190270000		2,166	1968	4	2	$30,000	$13.85
32051190290000		2,166	1969	4	2	$30,001	$13.85
32051190350000		2,166	1970	4	1	$30,001	$13.85
32051180320000		2,166	1968	3	2	$30,001	$13.85
32082210170000		2,235	1967	4	2	$31,000	$13.87
32054030100000		2,235	1965	4	2	$31,000	$13.87
32082220080000		2,235	1968	4	2	$31,000	$13.87
32052280100000		2,230	1978	4	2	$31,000	$13.90
32052030700000		2,223	1978	4	2	$31,000	$13.95
32051180030000		2,146	1964	4	2	$30,000	$13.98
32051180230000		2,210	1968	4	2	$31,000	$14.03
32053260140000		2,204	1965	4	2	$31,000	$14.07
32053260100000		2,204	1966	4	2	$31,000	$14.07
32053250160000		2,204	1966	4	2	$31,001	$14.07
32053250120000		2,204	1966	4	2	$31,001	$14.07
32053250040000		2,204	1966	4	2	$31,001	$14.07
32053250080000		2,204	1966	4	2	$31,001	$14.07
32053250140000		2,204	1966	4	2	$31,001	$14.07
32052030560000		2,202	1974	4	2	$31,000	$14.08

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32054110110000		2,193	1964	4	2	$31,000	$14.14
32054110160000		2,193	1964	4	2	$31,000	$14.14
32054140010000		2,182	1964	4	2	$31,000	$14.21
32053240140000		2,182	1965	4	2	$31,000	$14.21
32053150180000		2,180	1967	4	2	$31,000	$14.22
32052030570000		2,180	1974	4	2	$31,000	$14.22
32051190200000		2,176	1970	4	2	$31,001	$14.25
32053120250000		2,174	1965	4	2	$31,001	$14.26
32051180160000		2,169	1965	4	2	$31,000	$14.29
32054130030000		2,167	1967	4	2	$31,001	$14.31
32051190230000		2,166	1970	4	2	$31,001	$14.31
32054150010000		2,153	1968	4	2	$31,001	$14.40
32054120020000		2,151	1966	4	2	$31,001	$14.41
32051180180000		2,200	1965	4	2	$32,000	$14.55
32053110120000		2,244	1965	3	2	$33,000	$14.71
32051180380000		2,166	1968	4	2	$32,000	$14.77
32052270040000		2,160	1987	4	2	$32,000	$14.81
32081000130000		2,162	1966	5	2	$33,001	$15.26
32081210030000		2,167	1968	4	2	$34,000	$15.69
32053220450000		2,203	1965	5	3	$36,001	$16.34
32053270160000	**1413 JILL CT**	**2,200**	**1973**	**4**	**2**	**$39,000**	**$17.73**

Median of all 208 comparables: $13.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 208 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.

32081190120000	32053150210000	32054030120000	32054010140000	32054120130000
32054010190000	32054050340000	32053220130000	32052020090000	32051190380000
32054030270000	32054010170000	32054130090000	32054020150000	32054010050000
32052260030000	32081210120000	32052030280000	32052030340000	32081180080000
32081190030000	32081190160000	32052130200000	32081000200000	32052130240000
32054040130000	32052120420000	32052270220000	32051180470000	32081190040000
32081200210000	32054020120000	32054150060000	32054110010000	32054110040000
32054020090000	32054030150000	32054150040000	32054110090000	32054010130000
32054030040000	32054130230000	32054130190000	32054020020000	32054010080000
32054110020000	32054030290000	32051190280000	32081200110000	32052260020000
32052030600000	32052120540000	32052280070000	32051140220000	32052030740000
32052050320000	32052280130000	32052000400000	32081200220000	32054040110000
32051060530000	32054030220000	32054070160000	32052050340000	32052120310000
32051190080000	32052270210000	32054110140000	32054140160000	32054030190000
32082210160000	32052030270000	32051180340000	32052260110000	32052270080000
32052270190000	32052270130000	32052270230000	32051190060000	32053190120000
32052040220000	32053270200000	32052030260000	32081000510000	32051190310000
32081210050000	32082210240000	32082220060000	32053260160000	32081210020000
32052130250000	32053110200000	32081210100000	32052260040000	32052260080000
32081200200000	32052010250000	32081000550000	32053150200000	32053250020000
32081180100000	32053250110000	32054050270000	32053210190000	32054090200000
32051180200000	32051180300000	32052000300000	32053180020000	32052270020000
32051190270000	32051190290000	32051190350000	32051180320000	32082210170000
32054030100000	32082220080000	32052280100000	32052030700000	32052270100000
32051180030000	32053140060000	32081210140000	32054030250000	32051180230000
32082220040000	32081190170000	32053260140000	32053260100000	32053250160000
32053250120000	32053250040000	32053250080000	32053250140000	32052030560000
32081210130000	32082210230000	32053110210000	32054110110000	32054110160000
32053210180000	32053180150000	32053190280000	32081000480000	32052030660000
32054140010000	32053240140000	32054140030000	32051180100000	32054130060000
32054130040000	32054010220000	32054010100000	32053150180000	32052030570000
32051190200000	32053120250000	32052050230000	32081180070000	32051180160000
32054130030000	32051190230000	32054150010000	32054120020000	32051180040000
32051180060000	32051180180000	32081190150000	32081200080000	32081200130000
32081180090000	32081190050000	32081190080000	32053200240000	32054130210000
32053200090000	32053200260000	32053270080000	32054150150000	32054140190000
32051180130000	32053210130000	32053150140000	32054140250000	32054150100000
32054130100000	32053110120000	32054120110000	32054150130000	32053270070000
32053170090000	32051170300000	32051180380000	32053230090000	32052270040000
32081180010000	32052130220000	32053150130000	32052030320000	32052120230000
32054130170000	32054130120000	32081000130000	32054010240000	32081210030000
32054020100000	32052030550000	32053220450000		

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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