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	32082120190000
Property address	59 FRANCIS LN
Township	Bloom (12)
Assessor neighborhood	12061
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$22,000

20.8% of the current assessed value.

COMPARABLES IMPLY

$17,426

REDUCTION REQUESTED

$4,574

Estimated tax effect about $970 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 610 other properties in assessor neighborhood 12061 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 $16.23 per square foot. This home is assessed at $20.48 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,074 square feet gives $17,426. 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	1,074 square feet
Land area	7,200 square feet
Year built	1968
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$22,000
Assessed value per square foot	$20.48

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	1,057
2	Building area within 15% of this home	615
3	Built within 15 years of this home	610
4	Same building type	610
5	Same construction quality grade	610

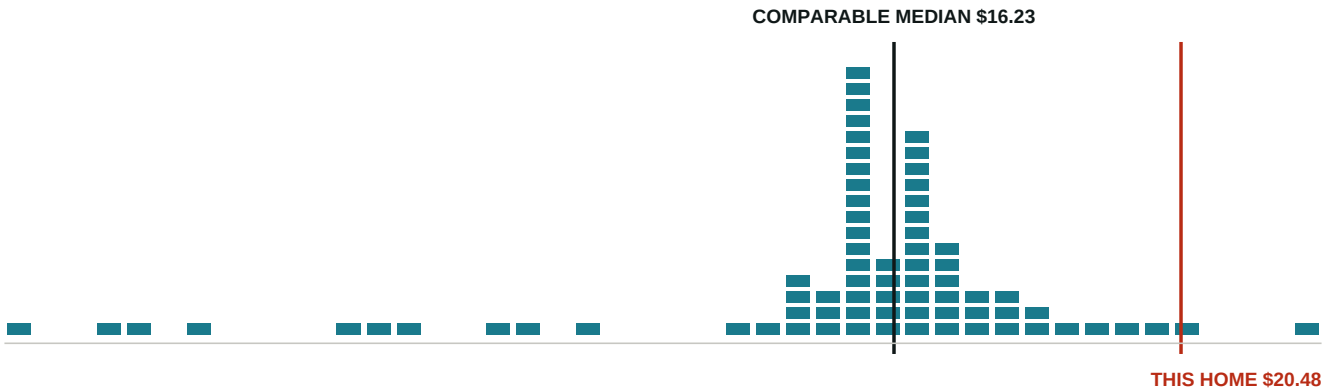
The comparable figure used is the median of all 610 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 610 properties 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	610
Lowest assessed	$3.03 per square foot
25th percentile	$15.68 per square foot
Median	$16.23 per square foot
75th percentile	$16.79 per square foot
Highest assessed	$22.57 per square foot
This home	$20.48 per square foot
Position	assessed above 607 of the 610 comparable properties, the 100th percentile



$3.03 per sq ft — 610 comparable properties by assessed value per square foot, one mark is 11 properties — $22.57 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 610 comparables	$16.23
Building area of this home	1,074 sq ft
Median multiplied by building area	**$17,426**
Current total assessed value	$22,000
Difference, the reduction requested	**$4,574**

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 $4,574 in assessed value is worth roughly $970 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

610 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 610 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
32084070350000	99 MAYFAIR PL	1,075	1961	2	1	$6,240	$5.80
32084070380000	103 MAYFAIR PL	1,070	1956	3	1	$8,954	$8.37
32084070390000	103 MAYFAIR PL	1,070	1956	3	1	$9,285	$8.68
32084070340000	99 MAYFAIR PL	1,075	1961	2	1	$11,222	$10.44
32082120070000	70 HOLBROOK RD	1,068	1967	2	1	$16,000	$14.98
32083130240000		1,070	1963	3	1	$17,000	$15.89
32082120010000		1,066	1966	3	1	$17,000	$15.95
32084080050000		1,065	1959	3	1	$17,000	$15.96
32083030120000		1,065	1959	3	1	$17,000	$15.96
32084080360000		1,065	1960	2	1	$17,000	$15.96
32083030070000		1,065	1959	3	1	$17,000	$15.96
32083030060000		1,065	1960	3	1	$17,000	$15.96
32083030110000		1,065	1960	3	1	$17,000	$15.96
32084090230000		1,065	1959	3	1	$17,000	$15.96
32084080370000		1,065	1959	3	1	$17,000	$15.96
32083030030000		1,065	1959	3	1	$17,001	$15.96
32171200070000		1,079	1958	2	1	$18,000	$16.68
32084070310000		1,075	1959	3	1	$18,000	$16.74
32084070230000		1,075	1959	3	1	$18,000	$16.74
32084070290000		1,075	1959	3	1	$18,000	$16.74
32084070320000		1,075	1958	3	1	$18,000	$16.74
32084070260000		1,075	1959	3	1	$18,000	$16.74
32084070250000		1,075	1959	3	1	$18,000	$16.74
32084130130000		1,075	1961	3	1	$18,000	$16.74
32082120040000		1,075	1967	3	1	$18,000	$16.74
32082120050000		1,075	1967	3	1	$18,000	$16.74
32084140230000		1,075	1960	3	1	$18,000	$16.74
32084160170000		1,075	1960	3	1	$18,000	$16.74
32084070210000		1,075	1959	3	1	$18,000	$16.74
32082120170000		1,075	1966	3	1	$18,000	$16.74
32084070330000		1,075	1959	3	1	$18,000	$16.74
32084170030000		1,070	1963	3	1	$18,000	$16.82
32084180080000		1,070	1963	3	1	$18,000	$16.82
32084140220000		1,068	1961	3	1	$18,000	$16.85
32084080080000		1,065	1959	3	1	$18,000	$16.90
32084070200000		1,075	1959	3	1	$19,000	$17.67
32083160010000		1,075	1959	3	1	$19,000	$17.67
32084160150000		1,075	1960	3	1	$19,000	$17.67
32084120020000		1,075	1963	3	1	$19,000	$17.67
32084140180000		1,075	1961	3	1	$19,000	$17.67

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32084160130000		1,075	1960	3	1	$19,000	$17.67
32084160180000		1,075	1962	3	1	$19,000	$17.67
32082120090000		1,074	1967	3	1	$19,000	$17.69
32084160320000		1,070	1963	3	1	$19,000	$17.76
32084180050000		1,070	1963	3	1	$19,000	$17.76
32084170070000		1,070	1964	3	1	$19,000	$17.76
32084120170000		1,070	1965	3	1	$19,000	$17.76
32084160310000		1,070	1963	2	1	$19,000	$17.76
32084160250000		1,070	1964	3	1	$19,000	$17.76
32084160270000		1,070	1965	3	1	$19,000	$17.76
32084160280000		1,070	1963	3	1	$19,000	$17.76
32084180070000		1,070	1963	3	1	$19,000	$17.76
32084160290000		1,070	1963	2	1	$19,000	$17.76
32082120210000		1,068	1968	3	1	$19,000	$17.79
32084140130000		1,068	1966	3	1	$19,000	$17.79
32084160060000		1,067	1961	3	1	$19,000	$17.81
32182030350000		1,080	1980	3	1	$20,000	$18.52
32082120250000		1,073	1968	3	1	$20,000	$18.64
32084070270000		1,075	1959	3	1	$22,000	$20.47
32082120190000	**59 FRANCIS LN**	**1,074**	**1968**	**3**	**2**	**$22,000**	**$20.48**
32084160160000		1,075	1960	4	2	$24,000	$22.33

Median of all 610 comparables: $16.23 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12061, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 610 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.

32084070440000	32171240230000	32084130340000	32084070350000	32084130360000
32084070380000	32084070390000	32084130370000	32084070340000	32171240220000
32084130350000	32172250110000	32084130180000	32084070450000	32082150130000
32172270100000	32172270290000	32172270210000	32172270130000	32172270310000
32172260140000	32172260080000	32172240020000	32182150210000	32082150110000
32171200090000	32171180150000	32171210220000	32171220140000	32171200120000
32171210170000	32172290010000	32171200180000	32171230040000	32171270210000
32171220260000	32171260080000	32171200030000	32171220100000	32171180100000
32171190220000	32171210080000	32171280140000	32084140140000	32084150080000
32084080170000	32084080140000	32084080160000	32082120070000	32182150110000
32182150130000	32084160110000	32083150100000	32083150080000	32182020240000
32182140110000	32182130400000	32182130270000	32182130360000	32182130280000
32182130320000	32182160220000	32182130430000	32172200220000	32172210160000
32171250040000	32182140140000	32082150030000	32082150100000	32082200150000
32082200010000	32172270180000	32172270260000	32172270230000	32082190090000
32171290130000	32171280160000	32171250060000	32171280040000	32172270200000
32171300140000	32172260100000	32172240060000	32083400050000	32171300120000
32172260110000	32182130090000	32083270120000	32083300030000	32083300200000
32083270070000	32083280120000	32083280180000	32083300010000	32083330080000
32083330140000	32083340080000	32083280100000	32083350040000	32083310030000
32083320110000	32083280160000	32083330070000	32172280070000	32083250180000
32172270030000	32172250010000	32172250060000	32172270050000	32172250090000
32172270040000	32171240070000	32172250070000	32172250120000	32084170110000
32084140120000	32084180130000	32084170130000	32084140020000	32171190080000
32171210140000	32171220270000	32171210270000	32171270010000	32171180030000
32171190010000	32171210010000	32171220200000	32171270160000	32171200100000
32171210050000	32083390190000	32171190160000	32171220110000	32171190070000
32171220080000	32171220280000	32171230110000	32171280080000	32083290100000
32083360210000	32083400170000	32171180020000	32171250130000	32171280210000
32083380020000	32171270140000	32172290250000	32171300030000	32083370290000
32171180080000	32171210130000	32171220170000	32171210210000	32171190020000
32171220150000	32171300170000	32083290050000	32083380180000	32083390090000
32171200190000	32171210200000	32171230030000	32171190120000	32171220190000
32171280010000	32171180110000	32171210120000	32171210230000	32171250180000
32083400220000	32171300010000	32171180060000	32171220220000	32171220230000
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32083200180000	32171180120000	32171250010000	32171300020000	32083360170000
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32171300040000	32171180050000	32171290280000	32083300060000	32171200080000
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32172290210000	32171210020000	32171290040000	32083180020000	32084120070000
32084120160000	32084150030000	32084130140000	32084120060000	32084170220000
32084180030000	32084150070000	32084150060000	32084120140000	32084160370000
32084080150000	32084130200000	32084130280000	32084080130000	32084130250000
32084130240000	32084130320000	32083250010000	32083230100000	32083190110000

32083230090000	32083230160000	32083190020000	32083230140000	32182150190000
32083160030000	32083130150000	32083140030000	32084140170000	32084140100000
32084160120000	32083160110000	32083150090000	32083140010000	32084130170000
32084130060000	32084160100000	32083160090000	32084130070000	32083130010000
32083150060000	32083150070000	32084160050000	32084140090000	32083150130000
32084130090000	32084140240000	32084160080000	32083140080000	32083150030000
32084140210000	32084120090000	32084130160000	32084130030000	32083150110000
32083130240000	32182140290000	32082120010000	32084080050000	32083030120000
32084080360000	32083030070000	32083030060000	32083030110000	32084090230000
32084080370000	32083030030000	32182160030000	32182080090000	32182140320000
32182090010000	32182090210000	32182090040000	32082180120000	32182090100000
32182090120000	32182090080000	32082190020000	32182020170000	32182090290000
32182090140000	32182140190000	32082160270000	32182160010000	32182140240000
32083370210000	32084170200000	32084160340000	32182130240000	32182130310000
32172210170000	32182140130000	32182010080000	32172270240000	32172270300000
32172270070000	32082180140000	32082200020000	32082200080000	32082180020000
32082160290000	32082150050000	32082180100000	32082180110000	32082200120000
32082200040000	32083370090000	32082190130000	32082190040000	32084180020000
32171300130000	32172240090000	32083390130000	32082150120000	32083270050000
32083320120000	32083310220000	32083260200000	32083280220000	32083350060000
32083330210000	32083270100000	32083280070000	32083260020000	32083330150000
32083260100000	32083270160000	32083330180000	32083270040000	32083310170000
32172270020000	32172250080000	32172250040000	32172270270000	32172270120000
32172270170000	32172250150000	32172280120000	32172280160000	32083330040000
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32084130110000	32084080060000	32083130160000	32171200070000	32083140090000
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32084180080000	32182130450000	32084140220000	32182020140000	32182110090000
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32182160050000	32084080080000	32084090170000	32084130220000	32084130260000
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32084080350000	32084080340000	32084080180000	32084090180000	32083030100000

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32084090200000	32084080320000	32084080100000	32182140080000	32082120200000
32182140200000	32182160090000	32082150160000	32082150180000	32082150170000
32082180040000	32082200140000	32082200160000	32082150150000	32082160230000
32082180150000	32082140230000	32082180080000	32082180060000	32082140020000
32084120050000	32082190060000	32084180120000	32084160210000	32172170260000
32172280110000	32082120030000	32082120020000	32083260010000	32084130080000
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32084160230000	32084170150000	32083370190000	32083380090000	32082130040000
32083160130000	32083190070000	32172240080000	32082130020000	32084070200000
32083160010000	32084160150000	32084120020000	32084140180000	32084160130000
32084160180000	32082120090000	32182020100000	32084160320000	32084180050000
32084170070000	32084120170000	32084160310000	32084160250000	32084160270000
32084160280000	32084180070000	32084160290000	32082120210000	32084140130000
32084160060000	32082180160000	32084070130000	32084080300000	32084160140000
32084070110000	32082120060000	32083160140000	32182130160000	32082190110000
32082170060000	32082120260000	32084170270000	32083300020000	32172270090000
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32182030350000	32182020070000	32182020050000	32082120220000	32082120250000
32082120240000	32083350150000	32082120100000	32172250100000	32172270060000
32084080040000	32083190200000	32171190050000	32171290100000	32172290300000
32182150320000	32084130310000	32182030260000	32084120110000	32171210100000
32083280030000	32082160220000	32182120140000	32172280080000	32171180010000
32083160120000	32084070270000	32083310060000	32084160160000	32083220170000

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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