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	32112100210000
Property address	236 S HARPER AVE
Township	Bloom (12)
Assessor neighborhood	12033
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$31,001

24.8% of the current assessed value.

COMPARABLES IMPLY

$23,326

Estimated tax effect about $1,628 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,675

SECTION 1

The argument in one paragraph

The Assessor values 294 other properties in assessor neighborhood 12033 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 $15.34 per square foot. This home is assessed at $20.38 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,521 square feet gives $23,326. 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	1,521 square feet
Land area	7,210 square feet
Year built	1975
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$31,001
Assessed value per square foot	$20.38

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	433
2	Building area within 15% of this home	297
3	Built within 15 years of this home	297
4	Same building type	297
5	Same construction quality grade	294

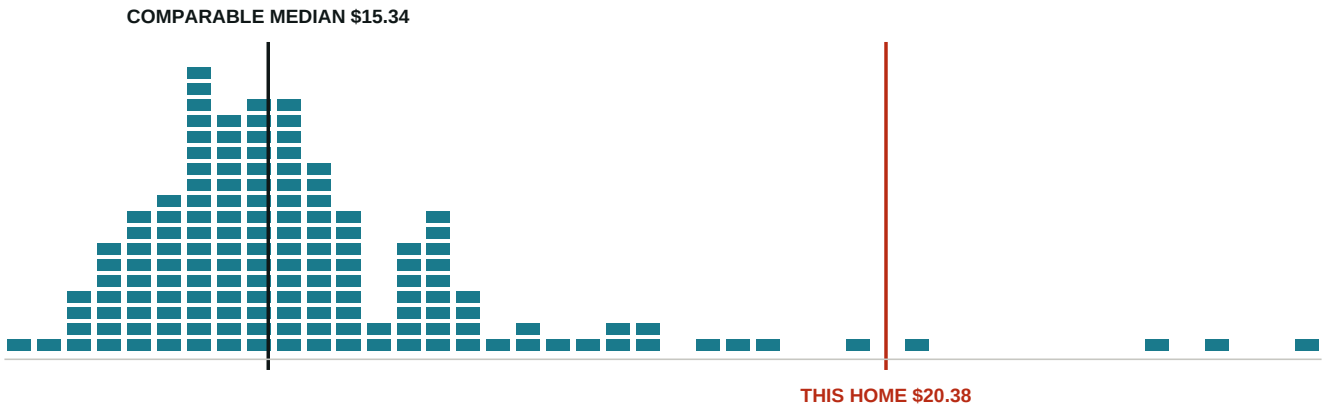
The comparable figure used is the median of all 294 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 294 properties 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	294
Lowest assessed	$13.18 per square foot
25th percentile	$14.80 per square foot
Median	$15.34 per square foot
75th percentile	$16.03 per square foot
Highest assessed	$23.94 per square foot
This home	$20.38 per square foot
Position	assessed above 290 of the 294 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 294 comparables	$15.34
Building area of this home	1,521 sq ft
Median multiplied by building area	**$23,326**
Current total assessed value	$31,001
Difference, the reduction requested	**$7,675**

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 $7,675 in assessed value is worth roughly $1,628 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

294 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 294 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
32111060140000	326 S MINERVA AVE	1,559	1971	3	1	$22,000	$14.11
32102060030000	444 E 191ST PL	1,559	1971	4	1	$22,000	$14.11
32111060100000	303 S UNIVERSITY AVE	1,557	1971	3	1	$22,000	$14.13
32111110260000	734 E 193RD ST	1,557	1970	3	1	$22,000	$14.13
32111100020000	649 E 192ND ST	1,553	1971	3	1	$22,000	$14.17
32112050010000	1029 E 191ST PL	1,550	1971	3	1	$22,000	$14.19
32111100180000	833 E 193RD ST	1,512	1970	4	2	$22,000	$14.55
32111130020000	421 S MINERVA AVE	1,510	1972	3	2	$22,000	$14.57
32111030150000	311 S INGLESIDE AVE	1,505	1973	3	1	$22,000	$14.62
32111090280000		1,498	1974	3	1	$22,001	$14.69
32111040110000		1,487	1973	3	1	$22,000	$14.79
32112120160000		1,487	1976	3	1	$22,001	$14.80
32111100270000		1,553	1971	3	1	$23,000	$14.81
32102060080000		1,485	1970	4	1	$22,000	$14.81
32111020210000		1,485	1972	3	1	$22,000	$14.81
32102070020000		1,485	1970	3	1	$22,000	$14.81
32102080170000		1,485	1969	3	1	$22,000	$14.81
32102080110000		1,485	1969	3	1	$22,000	$14.81
32111020090000		1,485	1970	3	1	$22,001	$14.82
32112050080000		1,550	1971	3	2	$23,001	$14.84
32112050050000		1,550	1971	3	2	$23,001	$14.84
32112080060000		1,550	1971	4	1	$23,001	$14.84
32111040050000		1,543	1970	3	1	$23,000	$14.91
32111140080000		1,536	1978	3	2	$23,001	$14.97
32112050070000		1,510	1972	3	2	$23,001	$15.23
32112050060000		1,510	1971	3	2	$23,001	$15.23
32111100380000		1,510	1973	3	1	$23,001	$15.23
32112050030000		1,510	1971	3	1	$23,001	$15.23
32112040100000		1,510	1974	3	1	$23,001	$15.23
32112090280000		1,510	1972	4	1	$23,001	$15.23
32111130260000		1,506	1977	3	2	$23,000	$15.27
32112090350000		1,501	1972	3	1	$23,001	$15.32
32112120180000		1,500	1976	3	1	$23,001	$15.33
32112050100000		1,499	1972	3	2	$23,001	$15.34
32112080070000		1,498	1977	3	2	$23,001	$15.35
32112060120000		1,550	1972	3	1	$24,000	$15.48
32112080130000		1,550	1971	4	2	$24,001	$15.48
32112110200000		1,485	1975	3	1	$23,000	$15.49
32111100040000		1,485	1970	4	2	$23,000	$15.49
32102090030000		1,485	1969	4	2	$23,000	$15.49

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32111040010000		1,485	1970	4	2	$23,000	$15.49
32111030120000		1,485	1970	4	2	$23,000	$15.49
32102080060000		1,485	1969	4	2	$23,000	$15.49
32111100320000		1,485	1972	3	2	$23,000	$15.49
32102070130000		1,485	1969	3	2	$23,000	$15.49
32111020150000		1,485	1970	3	2	$23,001	$15.49
32111100060000		1,485	1971	3	2	$23,001	$15.49
32111090460000		1,484	1972	4	2	$23,001	$15.50
32112090090000		1,541	1979	4	2	$24,001	$15.57
32111140200000		1,539	1977	3	2	$24,000	$15.59
32112060150000		1,536	1974	4	2	$24,000	$15.62
32111140170000		1,536	1977	4	2	$24,000	$15.62
32112060240000		1,521	1975	4	2	$24,000	$15.78
32112080180000		1,521	1975	3	2	$24,000	$15.78
32112110270000		1,521	1974	3	2	$24,001	$15.78
32112110120000		1,521	1975	3	2	$24,001	$15.78
32112090220000		1,501	1972	3	1	$24,000	$15.99
32111040130000		1,485	1970	3	2	$25,000	$16.84
32111110030000		1,507	1970	3	1	$27,000	$17.92
32112100090000		1,550	1971	3	2	$30,001	$19.36
32112100210000	**236 S HARPER AVE**	**1,521**	**1975**	**4**	**2**	**$31,001**	**$20.38**

Median of all 294 comparables: $15.34 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12033, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 294 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.

32112090060000	32111100140000	32102070060000	32112040030000	32112090200000
32112090320000	32111090290000	32102060060000	32111080010000	32111080070000
32111080030000	32111080060000	32111080130000	32111090060000	32111110140000
32111110130000	32111110150000	32111060140000	32102060030000	32111070080000
32111110040000	32111060100000	32111110260000	32111090240000	32111100020000
32112050010000	32111140300000	32112100170000	32111140290000	32111140330000
32111140140000	32111130050000	32111130280000	32111130110000	32111120130000
32112120350000	32112120040000	32112120020000	32112120410000	32111010420000
32111130080000	32112040110000	32111090370000	32112040060000	32112040130000
32111130030000	32111110110000	32111110240000	32112110330000	32102070080000
32102090050000	32112060180000	32111090230000	32111100180000	32111130020000
32112060200000	32102070090000	32111140050000	32111030150000	32112110210000
32111110120000	32111050070000	32111020170000	32111090280000	32111040140000
32111050050000	32111110210000	32111110070000	32111130200000	32111070060000
32112090150000	32111030130000	32111040110000	32112120160000	32111100270000
32102060080000	32111020210000	32102070020000	32102080170000	32102080110000
32111020090000	32111150060000	32111070070000	32112130040000	32112050080000
32112050050000	32112080060000	32111120190000	32111120070000	32112110300000
32112110030000	32112110060000	32112090050000	32112100180000	32112100150000
32111120030000	32111040050000	32112120380000	32112110240000	32112100080000
32112120330000	32112090170000	32112080020000	32111140080000	32111100150000
32111100250000	32111100220000	32102060070000	32102060040000	32111090110000
32111090210000	32112060080000	32112110280000	32112050040000	32112080030000
32112080140000	32111030110000	32111080050000	32111110230000	32112040090000
32111050040000	32102070150000	32111110220000	32102070070000	32111110170000
32102100100000	32111080220000	32111100390000	32111110060000	32112050070000
32112050060000	32111100380000	32112050030000	32112040100000	32112090280000
32111030020000	32111100330000	32111130260000	32102100110000	32111060150000
32111080090000	32111030030000	32111060090000	32111040030000	32112090350000
32111100100000	32112120180000	32112050150000	32112050100000	32112080070000
32102070040000	32111040090000	32102090040000	32102080030000	32102060090000
32111150150000	32112080040000	32111030010000	32112090010000	32112060120000
32112080130000	32112110200000	32111100040000	32102090030000	32111040010000
32111030120000	32102080060000	32111100320000	32102070130000	32111020150000
32111100060000	32111090460000	32112110150000	32112090180000	32112090250000
32112090030000	32111120100000	32112110260000	32112110320000	32111090380000
32111110090000	32111020070000	32112090090000	32111100090000	32111140200000
32112060150000	32111140170000	32111100260000	32111100070000	32112080090000
32112060050000	32112060110000	32112060020000	32112100230000	32112050130000
32112080120000	32112050090000	32112080080000	32112110350000	32112050020000
32112050190000	32112050180000	32112050140000	32112100030000	32111030140000
32112040150000	32112060240000	32112080180000	32112110270000	32112110120000
32111150110000	32111080080000	32112060210000	32102070170000	32111020200000
32111120010000	32112090220000	32111070040000	32111030100000	32111030060000
32111100130000	32111090160000	32102080120000	32102090150000	32102080080000

32102090060000	32102080160000	32111100280000	32112130030000	32112070010000
32112060030000	32112110010000	32112120050000	32112070020000	32112120420000
32112090140000	32112090080000	32112090240000	32112120090000	32112090290000
32111060050000	32111070020000	32111070090000	32111140010000	32111090190000
32111110080000	32111110100000	32111130180000	32111130190000	32111130230000
32111130160000	32111130290000	32111120240000	32111130170000	32111140360000
32111120280000	32112040070000	32111120210000	32111110190000	32112060140000
32102070050000	32111040130000	32112120030000	32112060090000	32112050210000
32112050160000	32112100020000	32111140390000	32111100300000	32112090040000
32111130040000	32111090130000	32112120340000	32112090110000	32111150100000
32112120230000	32112140010000	32111110030000	32112100160000	32112110140000
32112040010000	32112100220000	32111100230000	32111090170000	32112110230000
32112120080000	32102070030000	32112080150000	32112100090000	32111100340000
32111090470000	32111020080000	32102090160000	32112110190000	

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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