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	32192050200000
Property address	1220 ASHLAND AVE
Township	Bloom (12)
Assessor neighborhood	12085
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$21,000

33.0% of the current assessed value.

COMPARABLES IMPLY

$14,073

Estimated tax effect about $1,469 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,927

SECTION 1

The argument in one paragraph

The Assessor values 99 other properties in assessor neighborhood 12085 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 $11.73 per square foot. This home is assessed at $17.50 per square foot, which is 49% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,200 square feet gives $14,073. 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	1,200 square feet
Land area	9,311 square feet
Year built	1941
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$21,000
Assessed value per square foot	$17.50

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	399
2	Building area within 15% of this home	284
3	Built within 15 years of this home	115
4	Same building type	99
5	Same construction quality grade	99

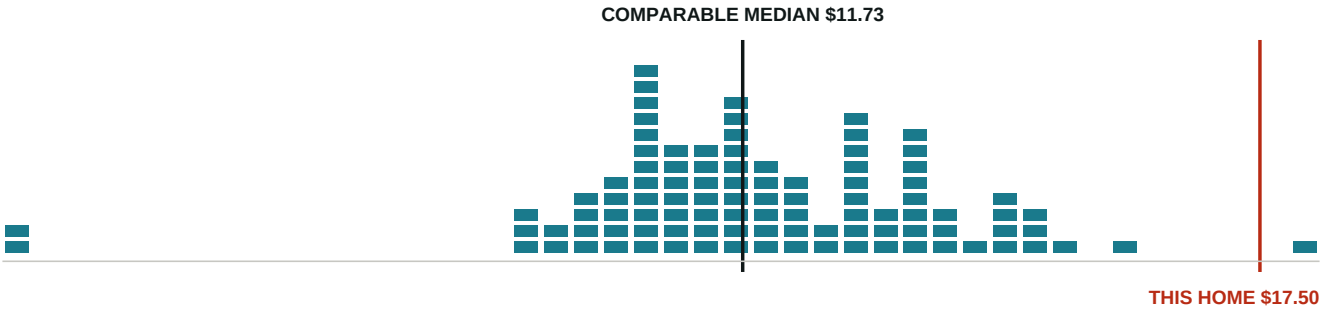
The comparable figure used is the median of all 99 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 99 properties 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	99
Lowest assessed	$3.47 per square foot
25th percentile	$10.71 per square foot
Median	$11.73 per square foot
75th percentile	$13.23 per square foot
Highest assessed	$18.17 per square foot
This home	$17.50 per square foot
Position	assessed above 98 of the 99 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 99 comparables	$11.73
Building area of this home	1,200 sq ft
Median multiplied by building area	**$14,073**
Current total assessed value	$21,000
Difference, the reduction requested	**$6,927**

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 $6,927 in assessed value is worth roughly $1,469 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

99 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 99 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
32192110020000	382 13TH ST	1,259	1956	3	1	$4,365	$3.47
32203010220000	247 14TH PL	1,226	1954	3	1	$4,545	$3.71
32194090110000	353 15TH PL	1,292	1953	3	3	$12,000	$9.29
32194120230000	385 16TH ST	1,243	1950	3	1	$12,000	$9.65
32194080060000	390 15TH ST	1,218	1956	3	1	$12,000	$9.85
32192110180000	1329 ORCHARD AVE	1,205	1953	3	1	$12,000	$9.96
32192080030000	1209 ORCHARD AVE	1,292	1950	3	1	$13,000	$10.06
32194090150000	337 15TH PL	1,183	1929	3	1	$12,000	$10.14
32194020490000	387 15TH ST	1,280	1955	3	1	$13,000	$10.16
32203010200000	247 14TH PL	1,226	1954	3	1	$12,563	$10.25
32201100200000	1336 FRANKLIN AVE	1,250	1949	3	1	$13,000	$10.40
32203010060000	232 LINCOLN HWY	1,248	1930	3	1	$13,000	$10.42
32201130140000	1300 CAMPBELL AVE	1,232	1926	4	2	$13,000	$10.55
32192110070000	1325 ORCHARD AVE	1,232	1955	3	1	$13,000	$10.55
32194090090000	1515 SCOTT AVE	1,134	1954	3	1	$12,000	$10.58
32194120290000	401 16TH ST	1,228	1956	3	1	$13,000	$10.59
32201120050000	1315 SUNNYSIDE AVE	1,226	1930	3	1	$13,000	$10.60
32194090170000	333 15TH PL	1,126	1928	3	1	$12,000	$10.66
32194080270000	388 15TH ST	1,216	1954	3	1	$13,000	$10.69
32194150060000	386 W 16TH ST	1,212	1952	3	1	$13,000	$10.73
32194020590000	390 14TH PL	1,118	1955	3	1	$12,000	$10.73
32194020580000	392 14TH PL	1,118	1955	3	1	$12,000	$10.73
32203020230000	199 14TH PL HSE	1,200	1950	3	1	$13,000	$10.83
32201130250000	1344 CAMPBELL AVE	1,188	1929	3	1	$13,000	$10.94
32194020460000	395 15TH ST	1,188	1955	3	1	$13,000	$10.94
32194120150000	384 15TH PL	1,180	1950	3	1	$13,000	$11.02
32194090160000	335 15TH PL	1,153	1929	3	1	$13,000	$11.27
32201130120000	1339 PRAIRIE AVE	1,152	1926	3	1	$13,000	$11.28
32201140080000	1333 CAMPBELL AVE	1,148	1926	3	1	$13,000	$11.32
32194020570000	394 14TH PL	1,118	1955	3	1	$13,000	$11.63
32192110010000	382 13TH ST	1,259	1956	3	1	$14,707	$11.68
32194020520000	381 15TH ST	1,279	1954	3	1	$15,000	$11.73
32203080050000	308 15TH ST	1,274	1930	4	2	$15,000	$11.77
32201020250000	1202 FRANKLIN AVE	1,251	1954	4	1	$15,000	$11.99
32192120080000	1328 ASHLAND AVE	1,232	1941	3	1	$15,000	$12.18
32201120060000	1319 SUNNYSIDE AVE	1,226	1929	3	1	$15,000	$12.23
32192100010000		1,207	1955	3	1	$15,000	$12.43
32192050500000		1,268	1927	3	1	$16,000	$12.62
32201150210000		1,169	1930	3	1	$15,000	$12.83
32201020080000		1,169	1951	3	1	$15,000	$12.83

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32203160150000		1,160	1928	3	1	$15,000	$12.93
32201100170000		1,157	1930	3	1	$15,000	$12.96
32201100180000		1,152	1929	3	1	$15,000	$13.02
32203010210000		1,226	1954	3	1	$16,000	$13.05
32201100120000		1,144	1926	3	1	$15,000	$13.11
32201110140000		1,144	1926	3	1	$15,000	$13.11
32203090290000		1,143	1941	3	1	$15,000	$13.12
32201130260000		1,125	1930	3	1	$15,000	$13.33
32192110110000		1,120	1929	3	1	$15,000	$13.39
32201100140000		1,120	1926	3	1	$15,000	$13.39
32201150190000		1,110	1926	3	1	$15,000	$13.51
32201050200000		1,178	1950	3	1	$16,000	$13.58
32194080240000		1,175	1953	3	1	$16,000	$13.62
32201100270000		1,152	1951	3	1	$16,000	$13.89
32192110130000		1,144	1929	3	1	$16,000	$13.99
32192120300000		1,234	1950	3	2	$18,000	$14.59
32201090020000		1,144	1927	3	1	$17,000	$14.86
32201100260000		1,140	1951	3	1	$17,000	$14.91
32192080090000		1,137	1956	3	1	$17,000	$14.95
32194090140000		1,196	1929	3	1	$19,000	$15.89
32192050200000	**1220 ASHLAND AVE**	**1,200**	**1941**	**3**	**1**	**$21,000**	**$17.50**

Median of all 99 comparables: $11.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12085, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 99 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.

32192110020000	32203010220000	32194120160000	32194120240000	32194090110000
32194120230000	32194080170000	32194080060000	32192110180000	32192080030000
32194090150000	32194020490000	32203010200000	32194120210000	32201100200000
32203010060000	32194020610000	32201130140000	32192110070000	32194090090000
32194120290000	32201120050000	32194090170000	32194080140000	32194080270000
32194150060000	32194020590000	32194020580000	32203020230000	32194080150000
32194120200000	32201130250000	32194020460000	32194120150000	32194120260000
32201110050000	32194130030000	32194080050000	32194090160000	32201130120000
32201150080000	32201140080000	32194020600000	32194020640000	32201100300000
32201120070000	32194020110000	32194020570000	32192110010000	32194020520000
32203080050000	32203150210000	32201110180000	32203090300000	32201020250000
32192050530000	32201160160000	32192050410000	32192120080000	32201120060000
32192050120000	32192100010000	32194020630000	32192050130000	32192050500000
32201150210000	32201020080000	32203160150000	32201100170000	32201100180000
32203010210000	32201100120000	32201110140000	32203090290000	32201130260000
32192110110000	32201100140000	32201150190000	32201050200000	32201130040000
32201110040000	32194080240000	32203130030000	32201100130000	32201100190000
32201110160000	32201100270000	32192110130000	32194020620000	32201130020000
32192080120000	32192120300000	32203100340000	32201090020000	32201100260000
32192080090000	32192050510000	32194090140000	32192080070000	

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.