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	32242010260000
Property address	21280 TORRENCE AVE
Township	Bloom (12)
Assessor neighborhood	12122
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$15,427

33.3% of the current assessed value.

COMPARABLES IMPLY

$10,292

Estimated tax effect about $1,089 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,135

SECTION 1

The argument in one paragraph

The Assessor values 148 other properties in assessor neighborhood 12122 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 $8.50 per square foot. This home is assessed at $12.74 per square foot, which is 50% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,211 square feet gives $10,292. 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	1,211 square feet
Land area	55,191 square feet
Year built	1960
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Not recorded
Central air	Not recorded
Rooms	Not recorded
Bedrooms	Not recorded
Full bathrooms	Not recorded
Half bathrooms	None recorded

Total assessed value	$15,427
Assessed value per square foot	$12.74

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	209
2	Building area within 15% of this home	184
3	Built within 15 years of this home	152
4	Same building type	150
5	Same construction quality grade	148

The comparable figure used is the median of all 148 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 148 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	148
Lowest assessed	$1.26 per square foot
25th percentile	$8.11 per square foot
Median	$8.50 per square foot
75th percentile	$9.44 per square foot
Highest assessed	$119.28 per square foot
This home	$12.74 per square foot
Position	assessed above 143 of the 148 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 148 comparables	$8.50
Building area of this home	1,211 sq ft
Median multiplied by building area	**$10,292**
Current total assessed value	$15,427
Difference, the reduction requested	**$5,135**

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 $5,135 in assessed value is worth roughly $1,089 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

148 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 148 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
32233010460000	1444 BERKELEY AVE	1,144	1956	2	1	$1,442	$1.26
32233080020000	1507 LEXINGTON AVE	1,296	1953	3	1	$2,635	$2.03
32233080030000	1507 LEXINGTON AVE	1,296	1953	3	1	$4,726	$3.65
32233080040000	1507 LEXINGTON AVE	1,296	1953	3	1	$4,726	$3.65
32233110100000	1617 GREENWOOD AVE	1,120	1961	3	1	$5,272	$4.71
32233110090000	1617 GREENWOOD AVE	1,120	1961	3	1	$5,272	$4.71
32233160010000	900 E 14TH ST	1,288	1953	3	1	$8,000	$6.21
32231170400000	1338 BERKELEY AVE	1,154	1959	3	1	$8,272	$7.17
32231170410000	1338 BERKELEY AVE	1,154	1959	3	1	$8,272	$7.17
32231210110000	1005 COTTAGE GROVE AVE	1,113	1962	4	1	$8,000	$7.19
32231250220000	1115 COTTAGE GROVE AVE	1,110	1963	3	1	$8,000	$7.21
32233010470000	1444 BERKELEY AVE	1,144	1956	2	1	$8,605	$7.52
32234160210000	1416 15TH ST	1,144	1960	3	1	$9,001	$7.87
32234160320000	1403 E 15TH PL	1,144	1961	3	1	$9,001	$7.87
32234160380000	1415 E 15TH PL	1,267	1960	3	1	$10,001	$7.89
32231210010000	800 11TH ST	1,113	1962	3	1	$9,000	$8.09
32231210610000	1018 PARK AVE	1,113	1962	3	1	$9,000	$8.09
32231210630000	1022 PARK AVE	1,113	1966	3	1	$9,000	$8.09
32231210020000	1023 COTTAGE GROVE AVE	1,113	1962	3	1	$9,000	$8.09
32231210070000	1013 COTTAGE GROVE AVE	1,113	1964	3	1	$9,000	$8.09
32231210540000	818 E 10TH PL	1,113	1962	3	1	$9,000	$8.09
32231210640000	1024 PARK AVE	1,113	1962	3	1	$9,000	$8.09
32231210600000	1016 PARK AVE	1,113	1962	3	1	$9,000	$8.09
32231210650000	810 11TH ST	1,113	1962	3	1	$9,000	$8.09
32231210040000	1019 COTTAGE GROVE AVE	1,113	1965	3	1	$9,000	$8.09
32231210050000	1017 COTTAGE GROVE AVE	1,113	1962	4	1	$9,000	$8.09
32231250210000	1117 COTTAGE GROVE AVE	1,110	1963	3	1	$9,000	$8.11
32231250270000	1105 COTTAGE GROVE AVE	1,110	1965	3	1	$9,000	$8.11
32232530460000		1,170	1970	3	2	$10,001	$8.55
32234150040000		1,163	1959	3	1	$10,000	$8.60
32232490170000		1,135	1973	2	1	$10,001	$8.81
32231220060000		1,128	1964	3	1	$10,000	$8.87
32231250260000		1,128	1963	3	1	$10,000	$8.87
32231220110000		1,128	1963	3	1	$10,000	$8.87
32231210080000		1,113	1962	3	1	$10,000	$8.98
32231210090000		1,113	1962	3	1	$10,000	$8.98
32231210620000		1,113	1962	3	1	$10,000	$8.98
32231210100000		1,113	1962	3	1	$10,000	$8.98
32231210560000		1,113	1962	2	1	$10,000	$8.98
32231220100000		1,110	1964	3	1	$10,000	$9.01

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32231250290000		1,110	1965	3	1	$10,000	$9.01
32234160330000		1,168	1965	3	1	$11,001	$9.42
32232450230000		1,160	1960	3	1	$11,000	$9.48
32232470050000		1,250	1968	3	1	$12,000	$9.60
32232450090000		1,242	1962	3	1	$12,001	$9.66
32231210060000		1,116	1964	3	1	$11,000	$9.86
32231210580000		1,113	1962	3	1	$11,000	$9.88
32231210570000		1,113	1962	3	1	$11,000	$9.88
32231210590000		1,113	1962	3	1	$11,001	$9.88
32143030050000		1,200	1961	4	1	$12,000	$10.00
32143030200000		1,300	1961	4	1	$13,000	$10.00
32234150280000		1,144	1959	3	2	$12,000	$10.49
32232450020000		1,219	1960	4	1	$13,001	$10.67
32231220090000		1,144	1963	3	1	$13,000	$11.36
32232490060000		1,287	1973	3	1	$15,000	$11.66
32144050090000		1,111	1965	3	1	$13,000	$11.70
32242010260000	**21280 TORRENCE AVE**	**1,211**	**1960**	**-**	**-**	**$15,427**	**$12.74**
32143030030000		1,174	1946	3	1	$15,000	$12.78
32232470040000		1,120	1968	3	2	$15,000	$13.39
32143030330000		1,141	1967	3	2	$17,000	$14.90
32242010200000		1,225	1964	3	1	$146,112	$119.28

Median of all 148 comparables: $8.50 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12122, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 148 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.

32233010460000	32233080020000	32231180610000	32233080030000	32233080040000
32233110100000	32233110090000	32233030310000	32233030320000	32232350320000
32233160010000	32231170400000	32231170410000	32231210110000	32231250220000
32233010470000	32232340290000	32232460270000	32232350280000	32232350260000
32231180560000	32234160210000	32234160320000	32234160380000	32232520090000
32231210010000	32231210610000	32231210630000	32231210020000	32231210070000
32231210540000	32231210640000	32231210600000	32231210650000	32231210040000
32231210050000	32231250210000	32231250270000	32231220320000	32231250240000
32232490380000	32232490070000	32232490580000	32232490330000	32232490510000
32232470120000	32232490550000	32232490420000	32232490160000	32232500150000
32232500080000	32232470070000	32232480240000	32232480150000	32232480100000
32232480030000	32232480070000	32232490560000	32232480180000	32232340260000
32232350360000	32232340250000	32232340350000	32232460280000	32232350270000
32232460210000	32232450240000	32232340340000	32232460250000	32232460300000
32232460290000	32232460320000	32232340310000	32232340270000	32232350250000
32232350290000	32232350350000	32232460240000	32232460230000	32232530460000
32232510250000	32234150040000	32232340280000	32232490170000	32231220060000
32231250260000	32231220110000	32231210080000	32231210090000	32231210620000
32231210100000	32231210560000	32231220100000	32231250290000	32231220010000
32232450050000	32231210550000	32143050100000	32234160330000	32232490090000
32232490410000	32232490530000	32232470210000	32232490440000	32232490350000
32232480260000	32232350300000	32232460220000	32232460260000	32232350310000
32232460200000	32232340330000	32232460330000	32232460340000	32232460310000
32232450070000	32232450230000	32232490150000	32232470050000	32234150390000
32232450090000	32231210060000	32231210580000	32231210570000	32231210590000
32231250280000	32231220050000	32231250230000	32143030050000	32143030200000
32233040290000	32232490400000	32234150280000	32234150300000	32232450020000
32231250250000	32231220310000	32231220070000	32231220080000	32231220090000
32234150020000	32232490060000	32144050090000	32143030030000	32232470040000
32233170010000	32143030330000	32242010200000		

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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