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	32324130050000
Property address	28 W 31ST PL
Township	Bloom (12)
Assessor neighborhood	12142
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$13,000	**$9,112**	**$3,888**

29.9% of the current assessed value.
Estimated tax effect about $825 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 48 other properties in assessor neighborhood 12142 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 $11.85 per square foot. This home is assessed at $16.91 per square foot, which is 43% above that median. Applying the median the Assessor already uses for those neighbors to this home's 769 square feet gives $9,112. 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	769 square feet
Land area	5,080 square feet
Year built	1926
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$13,000
Assessed value per square foot	$16.91

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	355
2	Building area within 15% of this home	210
3	Built within 15 years of this home	48
4	Same building type	48
5	Same construction quality grade	48

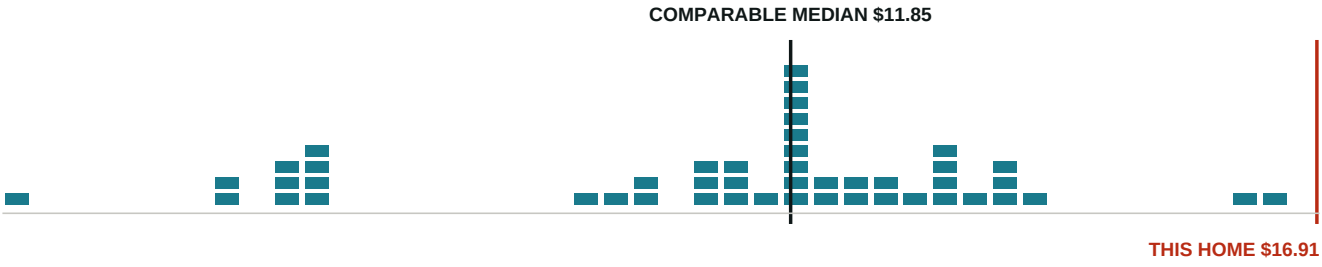
The comparable figure used is the median of all 48 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 48 properties 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	48
Lowest assessed	$4.31 per square foot
25th percentile	$10.45 per square foot
Median	$11.85 per square foot
75th percentile	$12.83 per square foot
Highest assessed	$16.37 per square foot
This home	$16.91 per square foot
Position	assessed above 48 of the 48 comparable properties, the 100th percentile



$4.31 per sq ft — 48 comparable properties by assessed value per square foot, one mark is one property — $16.91 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 48 comparables	$11.85
Building area of this home	769 sq ft
Median multiplied by building area	**$9,112**
Current total assessed value	$13,000
Difference, the reduction requested	**$3,888**

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 $3,888 in assessed value is worth roughly $825 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

All 48 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32324270140000	3325 HALSTED ST	684	1927	2	1	$2,951	$4.31
32324160320000	3216 PEORIA ST	864	1941	2	1	$5,586	$6.47
32324160310000	3216 PEORIA ST	864	1941	2	1	$5,586	$6.47
32324260370000	69 W 34TH ST	783	1934	2	1	$5,511	$7.04
32324260380000	69 W 34TH ST	783	1934	2	1	$5,511	$7.04
32324120290000	14 W 31ST ST	700	1928	1	1	$5,000	$7.14
32324170320000	3222 GREEN ST	774	1921	2	1	$5,586	$7.22
32324170330000	3222 GREEN ST	774	1921	2	1	$5,586	$7.22
32324250290000	3320 GREEN ST	704	1926	2	1	$5,086	$7.22
32324250300000	3320 GREEN ST	704	1926	2	1	$5,086	$7.22
32324110280000	3106 HALSTED ST	820	1920	2	1	$8,000	$9.76
32324120010000	42 W 31ST ST	882	1929	2	1	$9,000	$10.20
32324110350000	3122 HALSTED ST	855	1928	2	1	$9,000	$10.53
32324030280000	3020 GREEN ST	760	1918	2	1	$8,000	$10.53
32324250610000	3328 GREEN ST	817	1924	2	1	$9,000	$11.02
32324160330000	3220 PEORIA ST	720	1929	2	1	$8,000	$11.11
32333080070000	3117 CHICAGO RD	720	1923	2	1	$8,000	$11.11
32324290010000	300 W 33RD PL	884	1930	2	1	$10,000	$11.31
32324110420000	3136 HALSTED ST	704	1941	2	1	$8,000	$11.36
32324120330000	3108 CHICAGO RD HSE	872	1926	3	1	$10,000	$11.47
32333210300000	3210 BUTLER AVE	692	1914	2	1	$8,000	$11.56
32333120010000	3101 PHILLIPS AVE	680	1913	2	1	$8,000	$11.76
32324120050000	32 W 31ST ST	847	1930	2	1	$10,000	$11.81
32324120040000	36 W 31ST ST	847	1930	2	1	$10,000	$11.81
32333030070000	3011 WALLACE AVE	841	1934	2	1	$10,001	$11.89
32324120340000	3112 CHICAGO RD	840	1926	2	1	$10,000	$11.90
32324240410000	117 W 34TH ST	840	1926	2	1	$10,000	$11.90
32324270430000	3325 HALSTED ST	684	1927	2	1	$8,148	$11.91
32333060130000	3029 BUTLER AVE	836	1916	2	1	$10,000	$11.96
32324070450000	3144 MORGAN ST	748	1916	2	1	$9,000	$12.03
32333010580000	3036 UNION AVE	735	1918	2	1	$9,000	$12.24
32324170100000	3219 PEORIA ST	731	1926	2	1	$9,000	$12.31
32324120140000	43 W 31ST PL	720	1929	2	1	$9,000	$12.50
32324170160000	3233 PEORIA ST	720	1932	3	1	$9,000	$12.50
32324030440000	3019 PEORIA ST	792	1926	2	1	$10,001	$12.63
32324110310000	3112 HALSTED ST	704	1928	2	1	$9,000	$12.78
32324120030000	38 W 31ST ST	847	1929	2	1	$11,000	$12.99
32324260280000	3322 HALSTED ST	672	1930	1	1	$9,000	$13.39
32324260290000	3324 HALSTED ST	672	1930	2	1	$9,000	$13.39
32324260300000	3326 HALSTED ST	672	1930	2	1	$9,000	$13.39

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32324270070000	3313 HALSTED ST	672	1938	1	1	$9,000	$13.39
32324090460000	3117 SANGAMON ST	800	1930	2	1	$11,001	$13.75
32324190210000	3243 HALSTED ST	792	1913	2	1	$11,000	$13.89
32333150170000	3133 HOPKINS ST	792	1923	2	1	$11,000	$13.89
32333180390000	3230 WALLACE AVE	720	1930	2	1	$10,000	$13.89
32324110320000	3116 HALSTED ST	704	1928	2	1	$10,000	$14.20
32324160480000	3221 SANGAMON ST	679	1941	2	1	$11,001	$16.20
32324160520000	3237 SANGAMON ST	672	1941	2	1	$11,001	$16.37
32324130050000	**28 W 31ST PL**	**769**	**1926**	**2**	**1**	**$13,000**	**$16.91**

Median of all 48 comparables: $11.85 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12142, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 48 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.

32324270140000	32324160320000	32324160310000	32324260370000	32324260380000
32324120290000	32324170320000	32324170330000	32324250290000	32324250300000
32324110280000	32324120010000	32324110350000	32324030280000	32324250610000
32324160330000	32333080070000	32324290010000	32324110420000	32324120330000
32333210300000	32333120010000	32324120050000	32324120040000	32333030070000
32324120340000	32324240410000	32324270430000	32333060130000	32324070450000
32333010580000	32324170100000	32324120140000	32324170160000	32324030440000
32324110310000	32324120030000	32324260280000	32324260290000	32324260300000
32324270070000	32324090460000	32324190210000	32333150170000	32333180390000
32324110320000	32324160480000	32324160520000		

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.