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	28013200530000
Property address	14005 WHIPPLE ST
Township	Bremen (13)
Assessor neighborhood	13010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$12,352	**$9,282**	**$3,070**

24.9% of the current assessed value.
Estimated tax effect about $651 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 148 other properties in assessor neighborhood 13010 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 $9.09 per square foot. This home is assessed at $12.10 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,021 square feet gives $9,282. 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	1,021 square feet
Land area	13,530 square feet
Year built	1962
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$12,352
Assessed value per square foot	$12.10

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	435
2	Building area within 15% of this home	212
3	Built within 15 years of this home	161
4	Same building type	148
5	Same construction quality grade	148

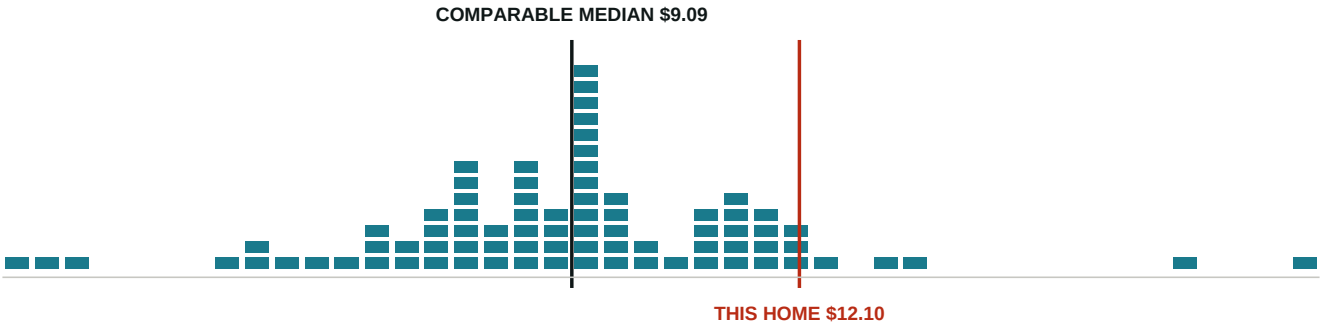
The comparable figure used is the median of all 148 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 148 properties 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	$1.57 per square foot
25th percentile	$7.87 per square foot
Median	$9.09 per square foot
75th percentile	$10.35 per square foot
Highest assessed	$18.97 per square foot
This home	$12.10 per square foot
Position	assessed above 142 of the 148 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 148 comparables	$9.09
Building area of this home	1,021 sq ft
Median multiplied by building area	**$9,282**
Current total assessed value	$12,352
Difference, the reduction requested	**$3,070**

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 $3,070 in assessed value is worth roughly $651 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
28022090330000	13626 S TRUMBULL AVE	1,035	1961	3	1	$1,623	$1.57
28032100570000	13636 S CRAWFORD AVE	1,056	1965	3	1	$2,328	$2.20
28022100160000	3405 W 136TH ST	1,024	1952	3	1	$5,429	$5.30
28022100150000	3405 W 136TH ST	1,024	1952	3	1	$5,429	$5.30
28022030230000	3426 W 136TH ST	1,056	1949	5	1	$6,000	$5.68
28021050700000	3730 W 137TH ST 1	1,012	1961	2	1	$6,000	$5.93
28032070070000	4127 W 135TH PL	1,056	1967	3	1	$7,015	$6.64
28032070060000	4129 W 135TH PL	1,056	1967	3	1	$7,015	$6.64
28032080170000	4109 W 136TH ST	1,044	1965	2	1	$7,015	$6.72
28032080160000	4113 W 136TH ST	1,044	1965	2	1	$7,015	$6.72
28022090320000	13624 S TRUMBULL AVE	1,035	1961	3	1	$7,736	$7.47
28013030250000	2913 W 139TH ST	1,056	1959	3	1	$8,000	$7.58
28022280140000	13747 S TURNER AVE 1543	1,028	1958	2	1	$8,001	$7.78
28022020360000	3406 W 135TH PL	1,020	1947	4	2	$8,000	$7.84
28032080430000	4123 W 136TH ST	1,008	1955	2	1	$8,000	$7.94
28011050400000	13728 S UTICA AVE	1,056	1965	3	1	$9,000	$8.52
28013220110000	2953 W 140TH PL	1,056	1959	2	1	$9,000	$8.52
28032150070000	13815 S KEDVALE AVE	1,056	1961	3	1	$9,000	$8.52
28011050390000	13728 S UTICA AVE	1,056	1965	3	1	$9,000	$8.52
28013200100000	2961 W 140TH ST	1,056	1959	3	1	$9,000	$8.52
28032120450000	13726 S KEDVALE AVE	1,056	1962	3	1	$9,000	$8.52
28023140420000	14114 S CLAIRE BLVD	1,056	1965	2	1	$9,000	$8.52
28032100340000	13524 S CRAWFORD AVE	1,056	1961	2	1	$9,000	$8.52
28013210150000		1,047	1961	3	1	$9,000	$8.60
28013180360000		1,044	1963	3	1	$9,000	$8.62
28013030400000		1,038	1963	3	1	$9,000	$8.67
28022120410000		1,032	1954	3	1	$9,000	$8.72
28013230050000		1,017	1958	3	1	$9,000	$8.85
28013030470000		1,000	1957	3	1	$9,000	$9.00
28013030290000		1,056	1961	3	1	$10,000	$9.47
28013200370000		1,056	1959	3	1	$10,000	$9.47
28013200460000		1,056	1959	3	1	$10,000	$9.47
28013220070000		1,056	1961	3	1	$10,000	$9.47
28032030210000		1,046	1961	3	1	$10,000	$9.56
28032100040000		1,044	1965	3	1	$10,000	$9.58
28032030200000		1,044	1962	3	1	$10,000	$9.58
28032140630000		1,044	1961	3	1	$10,000	$9.58
28032070180000		1,042	1961	3	1	$10,000	$9.60
28032050240000		1,036	1965	2	1	$10,000	$9.65
28013230030000		1,013	1960	3	1	$10,000	$9.87

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28013210230000		1,013	1963	3	1	$10,000	$9.87
28032140650000		1,008	1955	3	1	$10,000	$9.92
28013030460000		1,000	1957	3	1	$10,000	$10.00
28013030580000		1,000	1971	3	1	$10,000	$10.00
28021230150000		1,018	1962	2	1	$11,000	$10.81
28013200310000		1,056	1959	3	1	$12,000	$11.36
28013220120000		1,056	1959	3	1	$12,000	$11.36
28013200070000		1,056	1959	3	1	$12,000	$11.36
28032100020000		1,056	1963	3	1	$12,000	$11.36
28032070440000		1,056	1977	2	1	$12,000	$11.36
28013220150000		1,056	1959	3	1	$12,000	$11.36
28032120900000		1,056	1964	3	1	$12,000	$11.36
28013200180000		1,042	1964	3	1	$12,000	$11.52
28013230020000		1,040	1967	3	1	$12,000	$11.54
28013220300000		1,022	1962	3	1	$12,000	$11.74
28032070410000		1,016	1959	3	1	$12,000	$11.81
28013210010000		1,013	1960	3	1	$12,000	$11.85
28021230080000		1,012	1961	2	1	$12,001	$11.86
28013170230000		1,008	1966	3	1	$12,000	$11.90
28032100560000		1,056	1965	3	1	$12,703	$12.03
28013200530000	**14005 WHIPPLE ST**	**1,021**	**1962**	**3**	**3**	**$12,352**	**$12.10**

Median of all 148 comparables: $9.09 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13010, 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.

28022090330000	28022220190000	28032100570000	28011040260000	28021110440000
28021110430000	28022080340000	28022080330000	28011050300000	28011050290000
28022100160000	28022100150000	28022030230000	28021050700000	28021010480000
28032140210000	28032140220000	28021130200000	28032070070000	28032070060000
28032080170000	28032080160000	28013070260000	28021050730000	28011040250000
28023140180000	28023070270000	28021050260000	28023020320000	28021200320000
28022090320000	28013030250000	28022280140000	28013190150000	28022020360000
28013030360000	28013200140000	28013190080000	28013220130000	28013200040000
28013190100000	28013200160000	28013200490000	28013230060000	28032080430000
28013200380000	28013220230000	28013170280000	28013230090000	28021130210000
28022220180000	28011050400000	28013220110000	28032150070000	28011050390000
28013200100000	28032120450000	28023140420000	28032100340000	28023230330000
28013210150000	28013180360000	28013030400000	28022120410000	28013200200000
28013190110000	28013220030000	28013220260000	28013230050000	28032080360000
28013030470000	28013200360000	28013200480000	28013230230000	28013230240000
28013230170000	28013220370000	28032080400000	28013180260000	28032110490000
28013030310000	28013220430000	28022250400000	28013170240000	28013180080000
28013180380000	28013180020000	28013180130000	28013190290000	28013030440000
28013180150000	28013200450000	28013180370000	28013030290000	28013200370000
28013200460000	28013220070000	28032030210000	28032100040000	28032030200000
28032140630000	28032070180000	28032050240000	28013210210000	28013230030000
28013210230000	28032140650000	28013030460000	28013030580000	28013200260000
28013070290000	28013220520000	28013220100000	28013230180000	28013200230000
28021230150000	28013170160000	28013030260000	28013180050000	28032030490000
28013220140000	28013200310000	28013220120000	28013200070000	28032100020000
28032070440000	28013220150000	28032120900000	28013220180000	28013200180000
28013230020000	28013200130000	28013190010000	28013220300000	28032070410000
28013210010000	28021230080000	28013170230000	28013220220000	28013180240000
28023120160000	28032100560000	28013230100000	28013210160000	28023200040000
28032010120000	28013200060000	28032010160000		

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.