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	28094050020000
Property address	5006 W 149TH ST
Township	Bremen (13)
Assessor neighborhood	13130
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$32,000

13.2% of the current assessed value.

COMPARABLES IMPLY

$27,759

REDUCTION REQUESTED

$4,241

Estimated tax effect about $900 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 210 other properties in assessor neighborhood 13130 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 $26.21 per square foot. This home is assessed at $30.22 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,059 square feet gives $27,759. 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	1,059 square feet
Land area	8,880 square feet
Year built	1989
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$32,000
Assessed value per square foot	$30.22

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	1,227
2	Building area within 15% of this home	688
3	Built within 15 years of this home	210
4	Same building type	210
5	Same construction quality grade	210

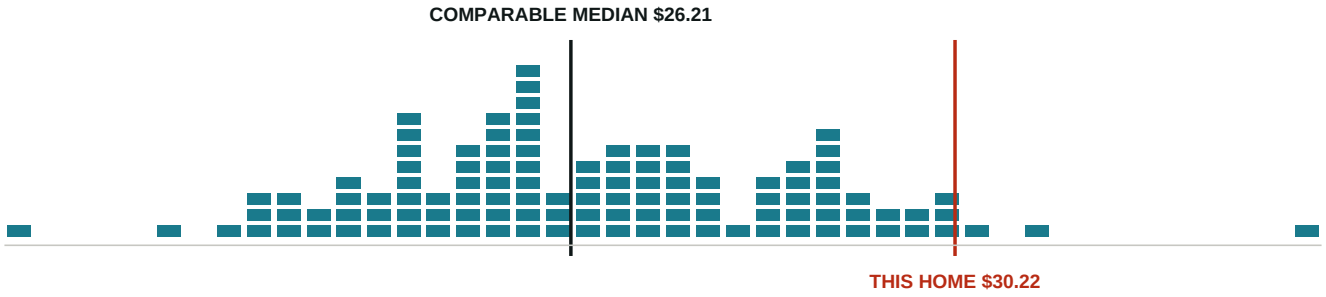
The comparable figure used is the median of all 210 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 210 properties 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	210
Lowest assessed	$20.31 per square foot
25th percentile	$25.05 per square foot
Median	$26.21 per square foot
75th percentile	$28.05 per square foot
Highest assessed	$34.04 per square foot
This home	$30.22 per square foot
Position	assessed above 203 of the 210 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 210 comparables	$26.21
Building area of this home	1,059 sq ft
Median multiplied by building area	**$27,759**
Current total assessed value	$32,000
Difference, the reduction requested	**$4,241**

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 $4,241 in assessed value is worth roughly $900 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

210 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 210 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
28211040200000	15939 LATROBE AVE	1,064	1985	3	1	$21,606	$20.31
28211110220000	16144 LATROBE AVE	1,062	1985	3	1	$25,000	$23.54
28211110230000	16115 LOCKWOOD AVE	1,059	1986	3	1	$25,000	$23.61
28211040190000	15935 LATROBE AVE	1,064	1987	3	1	$26,000	$24.44
28211040220000	15927 LATROBE AVE	1,064	1987	3	1	$26,000	$24.44
28093140230000	14707 SUNSET CT	1,062	1979	3	2	$26,000	$24.48
28093140270000	14731 SUNSET CT	1,062	1979	3	2	$26,000	$24.48
28093140250000	14719 SUNSET CT	1,062	1979	3	2	$26,000	$24.48
28211040210000	15925 LATROBE AVE	1,059	1985	3	1	$26,000	$24.55
28211010260000	15930 LOREL AVE	1,043	1990	3	1	$26,000	$24.93
28211060180000	16031 LOREL AVE	1,081	1985	3	1	$27,000	$24.98
28211060200000	16007 LOREL AVE	1,078	1985	3	1	$27,000	$25.05
28163010590000	15553 LOCKWOOD AVE	1,038	1974	2	1	$26,000	$25.05
28163090180000	15512 LONG AVE	1,073	1975	3	1	$27,000	$25.16
28211010240000	15944 LOREL AVE	1,070	1985	3	1	$27,000	$25.23
28211010230000		1,070	1988	3	1	$27,000	$25.23
28211050170000		1,064	1985	3	2	$27,000	$25.38
28093140260000		1,062	1979	3	2	$27,000	$25.42
28093140240000		1,062	1979	3	2	$27,000	$25.42
28093010570000		1,057	1976	3	1	$27,000	$25.54
28211210250000		1,056	1980	3	1	$27,000	$25.57
28211060170000		1,053	1983	3	1	$27,000	$25.64
28093010780000		1,088	1986	3	1	$28,000	$25.74
28211210550000		1,047	1976	3	1	$27,000	$25.79
28211070170000		1,046	1985	3	1	$27,000	$25.81
28211030230000		1,084	1989	3	1	$28,000	$25.83
28163090190000		1,073	1975	3	1	$28,000	$26.10
28211040170000		1,067	1985	3	1	$28,000	$26.24
28211050180000		1,064	1986	3	2	$28,000	$26.32
28093010840000		1,088	1988	3	1	$29,000	$26.65
28093010830000		1,088	1988	3	1	$29,000	$26.65
28093010870000		1,088	1986	3	1	$29,000	$26.65
28093210150000		1,088	1987	3	1	$29,000	$26.65
28093010770000		1,088	1987	3	1	$29,000	$26.65
28094040740000		1,083	1985	3	1	$29,000	$26.78
28163020280000		1,079	1989	3	2	$29,000	$26.88
28094030870000		1,038	1979	3	1	$28,000	$26.97
28093210090000		1,071	1986	3	1	$29,000	$27.08
28093010750000		1,054	1983	3	1	$29,000	$27.51
28093210170000		1,088	1988	3	1	$30,000	$27.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28093210070000		1,088	1986	3	1	$30,000	$27.57
28093020560000		1,059	1990	3	1	$30,000	$28.33
28093020570000		1,059	1991	3	1	$30,000	$28.33
28094040710000		1,059	1985	3	1	$30,000	$28.33
28094040670000		1,056	1986	3	1	$30,000	$28.41
28161030500000		1,088	1985	3	2	$31,000	$28.49
28161030540000		1,080	1985	3	2	$31,000	$28.70
28163130160000		1,072	1985	3	2	$31,000	$28.92
28161030510000		1,065	1985	3	2	$31,000	$29.11
28094010500000		1,059	1987	3	1	$31,000	$29.27
28161030400000		1,055	1984	3	1	$31,000	$29.38
28094001090000		1,044	1995	3	1	$31,000	$29.69
28094010620000		1,069	1989	3	2	$32,000	$29.93
28094000520000		1,031	1983	3	3	$31,000	$30.07
28094050190000		1,059	1989	3	1	$32,000	$30.22
28094060190000		1,059	1991	3	1	$32,000	$30.22
28094050010000		1,059	1989	3	1	$32,000	$30.22
28094050020000	**5006 W 149TH ST**	**1,059**	**1989**	**3**	**1**	**$32,000**	**$30.22**
28094031300000		1,056	2001	3	2	$32,000	$30.30
28094050210000		1,059	2001	3	2	$33,000	$31.16
28211050190000		1,087	1988	3	2	$37,000	$34.04

Median of all 210 comparables: $26.21 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13130, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 210 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.

28211040200000	28094000550000	28163100120000	28211090160000	28163100060000
28163100090000	28211090140000	28163090230000	28211110150000	28163010600000
28211020190000	28093140390000	28211100230000	28211110220000	28211100190000
28211110230000	28174140070000	28211060150000	28163110180000	28211030210000
28171240300000	28163010690000	28163120190000	28211090170000	28163010960000
28211090150000	28093020290000	28093020280000	28163011020000	28163120010000
28163010910000	28211050140000	28211050160000	28211050150000	28211040190000
28211040220000	28093140230000	28093140270000	28093140250000	28174140100000
28174140050000	28174140120000	28174030380000	28174030470000	28211040210000
28093020300000	28163011100000	28211210240000	28163090210000	28211050220000
28211010260000	28211060180000	28211060200000	28163010590000	28211110130000
28163011070000	28163011090000	28163011110000	28163090180000	28211010240000
28211010230000	28174030430000	28163100100000	28211100220000	28211090210000
28211050170000	28174030350000	28174140030000	28211110140000	28093140260000
28093140240000	28163130050000	28163130030000	28163020260000	28093010570000
28211210250000	28163010670000	28163010680000	28163010630000	28211110240000
28094000540000	28211060170000	28163010990000	28093010780000	28211190930000
28211210550000	28211070170000	28093140360000	28093140340000	28211080170000
28211080180000	28211030230000	28163010500000	28163130140000	28163140040000
28163140030000	28163130040000	28163130130000	28163130120000	28163130090000
28174030390000	28211090220000	28211090260000	28163090190000	28211100150000
28211040170000	28163010550000	28211090190000	28163020270000	28163020180000
28163020190000	28163020170000	28211050180000	28211090200000	28211050200000
28163110050000	28163010660000	28093010840000	28093010830000	28093010870000
28093210150000	28093010770000	28163130060000	28094040740000	28163020200000
28163020240000	28093140370000	28163020280000	28163090240000	28094030870000
28163110160000	28093210090000	28211090240000	28211090250000	28094040830000
28094040860000	28093210010000	28094030820000	28163020250000	28163130100000
28163011120000	28093210030000	28094030830000	28094030800000	28094010680000
28163110110000	28163110090000	28161030550000	28094030430000	28093010860000
28093010750000	28211190340000	28174060260000	28093210170000	28093210070000
28094040930000	28172000100000	28163010870000	28094010490000	28094060070000
28083000200000	28093020560000	28093020570000	28094040710000	28161010510000
28094040670000	28163120050000	28163120100000	28161030500000	28163010700000
28174060240000	28161030480000	28094030880000	28161010390000	28161030540000
28163010850000	28094001010000	28163130160000	28163090160000	28094060200000
28094050130000	28094010520000	28094010640000	28094060080000	28094050180000
28094050160000	28094050080000	28094050200000	28163010970000	28174060250000
28161030510000	28094010670000	28094010500000	28161030400000	28161030460000
28163120070000	28094001090000	28094010620000	28094050070000	28094060090000
28094000520000	28174060230000	28094040660000	28094050190000	28094060190000
28094050010000	28094031300000	28161010710000	28094050210000	28211050190000

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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