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	25293240640000
Property address	12636 S LOOMIS ST
Township	Calumet (14)
Assessor neighborhood	14030
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$16,000	**$9,677**	**$6,323**

39.5% of the current assessed value.
Estimated tax effect about $1,341 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 459 other properties in assessor neighborhood 14030 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 $10.75 per square foot. This home is assessed at $17.78 per square foot, which is 65% above that median. Applying the median the Assessor already uses for those neighbors to this home's 900 square feet gives $9,677. 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	900 square feet
Land area	4,875 square feet
Year built	1952
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Crawl
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$16,000
Assessed value per square foot	$17.78

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	516
2	Building area within 15% of this home	485
3	Built within 15 years of this home	462
4	Same building type	460
5	Same construction quality grade	459

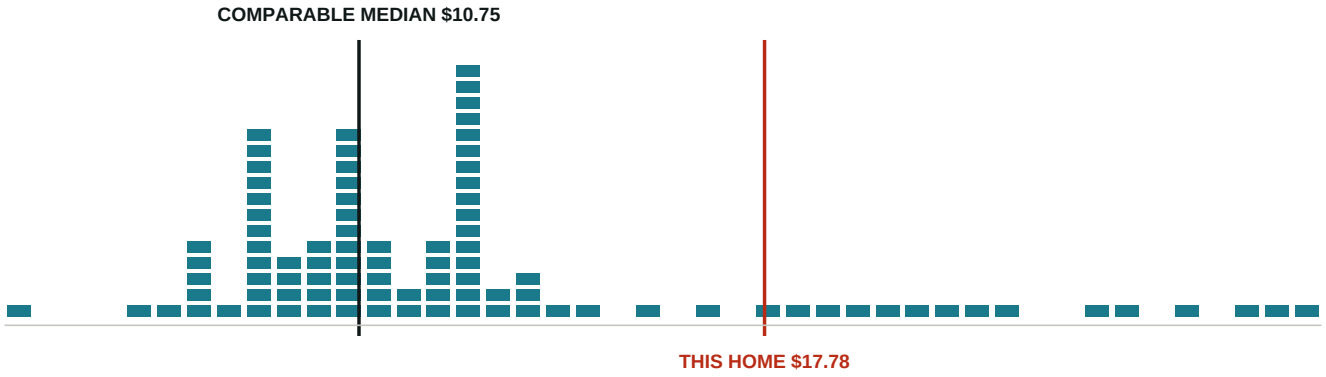
The comparable figure used is the median of all 459 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 459 properties 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	459
Lowest assessed	$4.61 per square foot
25th percentile	$9.38 per square foot
Median	$10.75 per square foot
75th percentile	$12.50 per square foot
Highest assessed	$27.43 per square foot
This home	$17.78 per square foot
Position	assessed above 424 of the 459 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 459 comparables	$10.75
Building area of this home	900 sq ft
Median multiplied by building area	**$9,677**
Current total assessed value	$16,000
Difference, the reduction requested	**$6,323**

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 $6,323 in assessed value is worth roughly $1,341 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

459 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 459 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
25293150640000	12534 S BISHOP ST	900	1953	2	1	$4,150	$4.61
25293150360000	12534 S BISHOP ST HSE	900	1953	2	1	$6,225	$6.92
25293240570000	12612 S LOOMIS ST	900	1952	2	1	$7,000	$7.78
25293190680000	12510 S ELIZABETH ST	900	1952	2	1	$7,000	$7.78
25293140460000	12510 S LAFLIN ST	900	1954	2	1	$7,000	$7.78
25293270560000	12620 S ELIZABETH ST	900	1953	2	1	$7,000	$7.78
25293230610000	12623 S LAFLIN ST	900	1954	2	1	$8,000	$8.89
25293280570000	12637 S ELIZABETH ST	900	1953	2	1	$8,000	$8.89
25293260480000	12617 S ADA ST	900	1952	2	1	$8,000	$8.89
25293240610000	12626 S LOOMIS ST	900	1952	2	1	$8,000	$8.89
25293250550000	12601 S LOOMIS ST	900	1952	2	1	$8,000	$8.89
25293250490000	12620 S ADA ST	900	1952	2	1	$8,000	$8.89
25293240430000	12601 S BISHOP ST	900	1952	2	1	$8,000	$8.89
25293240580000	12616 S LOOMIS ST	900	1952	2	1	$8,000	$8.89
25293250650000	12633 S LOOMIS ST	900	1952	3	1	$8,000	$8.89
25293280510000	12617 S ELIZABETH ST	900	1953	2	1	$8,000	$8.89
25293270640000	12600 S ELIZABETH ST	900	1952	2	1	$8,000	$8.89
25293150710000	12511 S LAFLIN ST	900	1954	2	1	$8,000	$8.89
25293240620000	12628 S LOOMIS ST	900	1952	2	1	$8,000	$8.89
25293150540000	12535 S LAFLIN ST	900	1954	2	1	$8,000	$8.89
25293150680000	12501 S LAFLIN ST	900	1954	2	1	$8,000	$8.89
25293250660000	12637 S LOOMIS ST	900	1952	2	1	$8,000	$8.89
25293260570000	12608 S THROOP ST	900	1952	2	1	$8,000	$8.89
25293150750000	12502 S BISHOP ST	900	1952	2	1	$8,000	$8.89
25293260460000	12611 S ADA ST	900	1952	2	1	$8,000	$8.89
25293260430000	12601 S ADA ST	900	1952	2	1	$8,000	$8.89
25293150670000	12546 S BISHOP ST	900	1953	2	1	$8,000	$8.89
25293160490000	12538 S LOOMIS ST	894	1952	2	1	$8,000	$8.95
25293140620000		893	1954	2	1	$8,000	$8.96
25293180460000		891	1951	2	1	$8,000	$8.98
25293180520000		891	1951	2	1	$8,000	$8.98
25293170550000		891	1951	2	1	$8,000	$8.98
25321100100000		901	1949	2	1	$9,000	$9.99
25293120260000		900	1948	2	1	$9,000	$10.00
25293260540000		900	1952	2	1	$9,000	$10.00
25293240600000		900	1952	3	1	$9,000	$10.00
25293190650000		900	1953	2	1	$9,000	$10.00
25294100010000		897	1948	2	1	$9,000	$10.03
25294110220000		894	1954	2	1	$9,000	$10.07
25293220550000		892	1954	2	1	$9,000	$10.09

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25293220560000		892	1954	2	1	$9,000	$10.09
25293060180000		891	1954	2	1	$9,000	$10.10
25293060190000		891	1954	2	1	$9,000	$10.10
25293270060000		890	1955	2	1	$9,000	$10.11
25293260300000		910	1949	2	1	$10,000	$10.99
25293050250000		900	1952	2	1	$10,000	$11.11
25293250640000		900	1952	2	1	$10,000	$11.11
25293230010000		898	1957	2	1	$10,000	$11.14
25293060200000		892	1956	3	1	$10,000	$11.21
25293270090000		890	1955	2	1	$10,000	$11.24
25293270100000		890	1955	2	1	$10,000	$11.24
25321100080000		901	1946	2	2	$12,000	$13.32
25294030320000		899	1954	2	1	$12,000	$13.35
25294110210000		894	1954	2	2	$12,000	$13.42
25304120750000		892	1955	2	1	$12,000	$13.45
25293230520000		894	1953	2	1	$13,000	$14.54
25293240640000	**12636 S LOOMIS ST**	**900**	**1952**	**2**	**1**	**$16,000**	**$17.78**
25293160410000		898	1952	2	1	$16,000	$17.82
25293140520000		900	1954	2	1	$17,079	$18.98
25304130690000		902	1963	2	1	$19,000	$21.06
25294070540000		893	1954	2	1	$19,000	$21.28

Median of all 459 comparables: $10.75 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 14030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 459 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.

25293150640000	25304060120000	25304130250000	25304130260000	25293150360000
25304160280000	25293240570000	25293190680000	25293140460000	25293270560000
25294000280000	25294000290000	25304060130000	25293280460000	25293260620000
25293200470000	25293170490000	25293170460000	25293170510000	25293060150000
25293060140000	25293150510000	25293150620000	25293160670000	25293150590000
25293200520000	25293190690000	25293280560000	25293190720000	25293250540000
25293140630000	25293200730000	25293150550000	25293160450000	25293230590000
25293220320000	25293160550000	25304200170000	25293230610000	25293280570000
25293260480000	25293240610000	25293250550000	25293250490000	25293240430000
25293240580000	25293250650000	25293280510000	25293270640000	25293150710000
25293240620000	25293150540000	25293150680000	25293250660000	25293260570000
25293150750000	25293260460000	25293260430000	25293150670000	25293160490000
25293140620000	25293180460000	25293180520000	25293170550000	25293260490000
25293270570000	25293260590000	25293230430000	25293280480000	25293200510000
25293260450000	25293190660000	25293260560000	25293170560000	25293180530000
25293180440000	25293170540000	25293150500000	25293180590000	25293160430000
25293160660000	25293240500000	25293250610000	25293240160000	25293250620000
25293250590000	25293250570000	25293150660000	25293240520000	25293240440000
25293250630000	25293200500000	25293190710000	25293270520000	25293260510000
25293270530000	25293260580000	25293260600000	25293250480000	25293250510000
25293260530000	25293280470000	25293270580000	25293180510000	25293180480000
25293160500000	25293160460000	25293230540000	25293180500000	25293220540000
25293230510000	25293230160000	25294090470000	25293050470000	25293050450000
25293110100000	25294020450000	25293050400000	25294100020000	25293160610000
25293160540000	25293160600000	25304110510000	25294060020000	25293170600000
25321100180000	25321130040000	25321130080000	25321130030000	25321100110000
25304220120000	25294100590000	25294030330000	25321100100000	25293120260000
25293260540000	25293240600000	25293190650000	25294100010000	25294110220000
25293220550000	25293220560000	25293040500000	25293060180000	25293060190000
25293040570000	25293270060000	25293040520000	25293210330000	25293230470000
25293260500000	25293150600000	25321150180000	25293280630000	25293280610000
25293200640000	25293220490000	25293280640000	25293240480000	25293270550000
25293190750000	25294090290000	25293200710000	25321150010000	25321150210000
25321150260000	25321150140000	25321150250000	25293120180000	25304120520000
25293050480000	25304080600000	25293050520000	25293050510000	25294090300000
25304080580000	25304070610000	25304070530000	25304120660000	25293050490000
25304070560000	25304120670000	25294090210000	25294090460000	25304130620000
25304130490000	25293040510000	25293050530000	25304130500000	25304130600000
25293040560000	25293050540000	25304070720000	25304120720000	25293050550000
25294020440000	25304070600000	25304120700000	25304070680000	25304120680000
25304130560000	25322160400000	25322160100000	25322160230000	25322160430000
25322160330000	25322160450000	25293280690000	25293040470000	25293040480000
25293040610000	25293040630000	25294020500000	25304110600000	25293200750000
25321130060000	25293180290000	25293220050000	25321130050000	25293180300000
25293190480000	25293170640000	25293140020000	25293140030000	25293140120000

25293190490000	25293210340000	25293130400000	25321130010000	25293220170000
25321100090000	25321130020000	25321010440000	25294010100000	25293260300000
25293170670000	25293170630000	25293180430000	25293170610000	25293210380000
25293130380000	25293140050000	25304200160000	25293050250000	25293250640000
25293230010000	25294010380000	25293060200000	25321100140000	25321100150000
25293270090000	25293270100000	25293170700000	25293270040000	25293270030000
25293060510000	25321110540000	25293110590000	25293120190000	25293220160000
25293140480000	25294110030000	25293040460000	25293040620000	25293230460000
25293160530000	25304110590000	25304110620000	25304110540000	25304110500000
25304110490000	25304110470000	25304110570000	25304110550000	25304110560000
25293220150000	25293140010000	25293280580000	25294020420000	25293210350000
25293210270000	25322160190000	25304190380000	25293040400000	25294140090000
25322160470000	25293210320000	25293210300000	25321190250000	25293180580000
25293220130000	25293210390000	25293130440000	25293210260000	25294110190000
25293200660000	25293200610000	25294110400000	25321110680000	25321150070000
25321110620000	25321110660000	25321150230000	25321150160000	25321110580000
25321150090000	25321150040000	25321150110000	25321110560000	25321110640000
25304120570000	25321120290000	25304080520000	25304020500000	25304020620000
25304080610000	25304020520000	25304070640000	25304120550000	25304030260000
25304070570000	25304070650000	25304070660000	25304120510000	25304130510000
25304130540000	25304020530000	25304020540000	25304020550000	25304130610000
25304020600000	25304070710000	25304080570000	25304020590000	25304030240000
25304070700000	25304130530000	25304080510000	25304120500000	25304020570000
25304020630000	25304020640000	25304120600000	25304070580000	25304020560000
25304020580000	25304080590000	25304120610000	25304080620000	25304120560000
25304130520000	25304020490000	25304030250000	25304030310000	25304070690000
25304120590000	25304070620000	25304070630000	25304120620000	25304130570000
25304030320000	25304020510000	25304020650000	25304020690000	25304070670000
25304080560000	25304060550000	25304080540000	25304030330000	25304120690000
25304070590000	25304120540000	25304070500000	25304120630000	25304120640000
25304120650000	25304120580000	25304120710000	25322160200000	25322160060000
25322160310000	25321120230000	25321120260000	25293170650000	25304120530000
25322180250000	25322180280000	25304060600000	25294110020000	25321010430000
25321010420000	25321010410000	25294110010000	25293210290000	25293040490000
25321190240000	25321100080000	25294030320000	25294110210000	25304120750000
25293270070000	25304030230000	25304030300000	25304030280000	25304020670000
25304020700000	25304080500000	25304020610000	25304030290000	25293250450000
25321020280000	25322180260000	25293250560000	25293230480000	25321010450000
25293230520000	25304070490000	25322160500000	25322160370000	25304070740000
25304070550000	25293230550000	25304130590000	25322160130000	25293160410000
25293170580000	25321130070000	25293040580000	25293220520000	25293180450000
25293270630000	25304020660000	25293140580000	25293140520000	25293280520000
25293200680000	25293270500000	25293160470000	25293060260000	25304020680000
25304070510000	25322160480000	25321100160000	25304110530000	25293170680000
25304080530000	25304130690000	25294070540000	25293210310000	25304080490000
25293140560000	25304110580000	25304070730000	25294090490000	25293150650000
25322160030000	25304110480000	25293050500000	25304120490000	

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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