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	25294010430000
Property address	12343 S MAY ST
Township	Calumet (14)
Assessor neighborhood	14030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$22,000	**$14,062**	**$7,938**

36.1% of the current assessed value.
Estimated tax effect about $1,684 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 50 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 $10.73 per square foot. This home is assessed at $16.78 per square foot, which is 56% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,311 square feet gives $14,062. 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	1,311 square feet
Land area	5,375 square feet
Year built	1944
Building type	1.5 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	1

Total assessed value	$22,000
Assessed value per square foot	$16.78

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	1,242
2	Building area within 15% of this home	664
3	Built within 15 years of this home	444
4	Same building type	51
5	Same construction quality grade	50

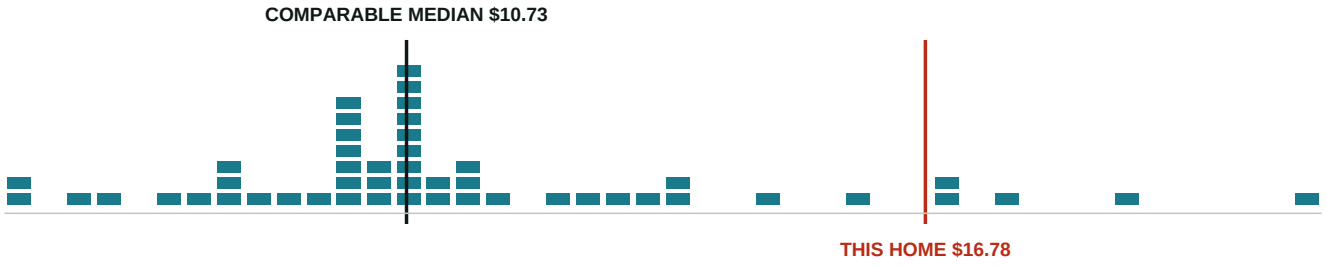
The comparable figure used is the median of all 50 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 50 properties 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	50
Lowest assessed	$6.03 per square foot
25th percentile	$9.88 per square foot
Median	$10.73 per square foot
75th percentile	$12.17 per square foot
Highest assessed	$21.40 per square foot
This home	$16.78 per square foot
Position	assessed above 45 of the 50 comparable properties, the 90th percentile



$6.03 per sq ft — 50 comparable properties by assessed value per square foot, one mark is one property — $21.40 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 50 comparables	$10.73
Building area of this home	1,311 sq ft
Median multiplied by building area	**$14,062**
Current total assessed value	$22,000
Difference, the reduction requested	**$7,938**

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 $7,938 in assessed value is worth roughly $1,684 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 50 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
25323110160000	1467 BROADWAY AVE	1,360	1943	3	1	$8,206	$6.03
25323110140000	1467 BROADWAY AVE	1,360	1943	3	1	$8,278	$6.09
25293110470000	12434 S ELIZABETH ST	1,177	1944	3	2	$8,000	$6.80
25293150740000	12500 S BISHOP ST	1,350	1954	3	1	$10,000	$7.41
25321110710000	12701 S THROOP ST	1,260	1941	3	1	$10,000	$7.94
25293100600000	12401 S ADA ST	1,205	1948	2	1	$10,000	$8.30
25322060370000	1125 W VERMONT AVE	1,386	1931	3	1	$12,000	$8.66
25293100620000	12409 S ADA ST	1,152	1948	2	1	$10,000	$8.68
25293120480000	12431 S ELIZABETH ST	1,363	1944	3	1	$12,000	$8.80
25293110520000	12456 S ELIZABETH ST	1,341	1944	3	1	$12,000	$8.95
25293110490000	12444 S ELIZABETH ST	1,374	1944	3	1	$13,000	$9.46
25293100720000	12439 S ADA ST	1,232	1948	3	2	$12,000	$9.74
25304060490000	12426 S LINCOLN ST	1,215	1938	2	1	$12,000	$9.88
25293120410000	12401 S ELIZABETH ST	1,212	1944	3	1	$12,000	$9.90
25293110580000	12447 S THROOP ST	1,195	1950	2	1	$12,000	$10.04
25293100690000	12429 S ADA ST	1,190	1948	2	1	$12,000	$10.08
25293100660000	12421 S ADA ST	1,188	1948	3	1	$12,000	$10.10
25293100640000	12417 S ADA ST	1,184	1948	2	1	$12,000	$10.14
25293120460000	12423 S ELIZABETH ST	1,184	1944	3	1	$12,000	$10.14
25293130460000	12524 S JUSTINE ST	1,152	1953	3	1	$12,000	$10.42
25293100680000	12427 S ADA ST	1,152	1948	4	1	$12,000	$10.42
25321110550000	12749 S THROOP ST	1,436	1939	3	1	$15,000	$10.45
25321120100000	12835 S THROOP ST	1,224	1947	3	1	$13,000	$10.62
25294010450000	12351 S MAY ST	1,221	1945	3	1	$13,000	$10.65
25294000420000	12340 S MAY ST	1,212	1944	3	1	$13,000	$10.73
25294000430000	12344 S MAY ST	1,212	1944	2	1	$13,000	$10.73
25294010410000	12333 S MAY ST	1,212	1944	2	1	$13,000	$10.73
25294010420000	12339 S MAY ST	1,212	1944	2	1	$13,000	$10.73
25321110500000	12723 S THROOP ST	1,210	1942	3	1	$13,000	$10.74
25293100770000	12408 S THROOP ST	1,205	1948	3	2	$13,000	$10.79
25294010440000	12347 S MAY ST	1,383	1944	3	1	$15,000	$10.85
25293100650000	12419 S ADA ST	1,190	1948	3	1	$13,000	$10.92
25293120420000	12407 S ELIZABETH ST	1,184	1944	3	1	$13,000	$10.98
25294030130000	12319 S CARPENTER ST	1,320	1941	2	1	$15,000	$11.36
25321020310000	1237 W VERMONT AVE	1,318	1954	3	1	$15,000	$11.38
25293110420000	12408 S ELIZABETH ST	1,184	1945	3	1	$13,656	$11.53
25294000410000	12334 S MAY ST	1,369	1944	3	1	$16,000	$11.69
25294000470000	12360 S MAY ST	1,217	1944	3	1	$15,000	$12.33
25293110480000	12440 S ELIZABETH ST	1,341	1944	2	1	$17,000	$12.68
25293110510000	12452 S ELIZABETH ST	1,212	1944	2	2	$16,000	$13.20

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25293120440000	12415 S ELIZABETH ST	1,184	1944	3	1	$16,000	$13.51
25293110410000	12400 S ELIZABETH ST	1,369	1944	4	1	$19,000	$13.88
25293110430000	12412 S ELIZABETH ST	1,359	1944	4	1	$19,000	$13.98
25293100740000	12447 S ADA ST	1,197	1948	3	2	$18,000	$15.04
25321120080000	12827 S THROOP ST	1,252	1942	3	1	$20,000	$15.97
25294010430000	**12343 S MAY ST**	**1,311**	**1944**	**3**	**3**	**$22,000**	**$16.78**
25293110460000	12432 S ELIZABETH ST	1,184	1944	2	1	$20,000	$16.89
25294100530000	12410 S CARPENTER ST	1,173	1948	4	1	$20,000	$17.05
25293100630000	12413 S ADA ST	1,184	1948	3	1	$21,000	$17.74
25293100610000	12405 S ADA ST	1,309	1948	3	1	$25,000	$19.10
25294080360000	12436 S MAY ST	1,168	1951	4	3	$25,000	$21.40

Median of all 50 comparables: $10.73 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 50 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.

25323110160000	25323110140000	25293110470000	25293150740000	25321110710000
25293100600000	25322060370000	25293100620000	25293120480000	25293110520000
25293110490000	25293100720000	25304060490000	25293120410000	25293110580000
25293100690000	25293100660000	25293100640000	25293120460000	25293130460000
25293100680000	25321110550000	25321120100000	25294010450000	25294000420000
25294000430000	25294010410000	25294010420000	25321110500000	25293100770000
25294010440000	25293100650000	25293120420000	25294030130000	25321020310000
25293110420000	25294000410000	25294000470000	25293110480000	25293110510000
25293120440000	25293110410000	25293110430000	25293100740000	25321120080000
25293110460000	25294100530000	25293100630000	25293100610000	25294080360000

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.