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	25294040270000
Property address	12347 S MORGAN 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

$18,000

17.5% of the current assessed value.

COMPARABLES IMPLY

$14,843

REDUCTION REQUESTED

$3,157

Estimated tax effect about $670 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 757 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 $12.05 per square foot. This home is assessed at $14.61 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,232 square feet gives $14,843. 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	1,232 square feet
Land area	5,085 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$18,000
Assessed value per square foot	$14.61

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	876
3	Built within 15 years of this home	806
4	Same building type	758
5	Same construction quality grade	757

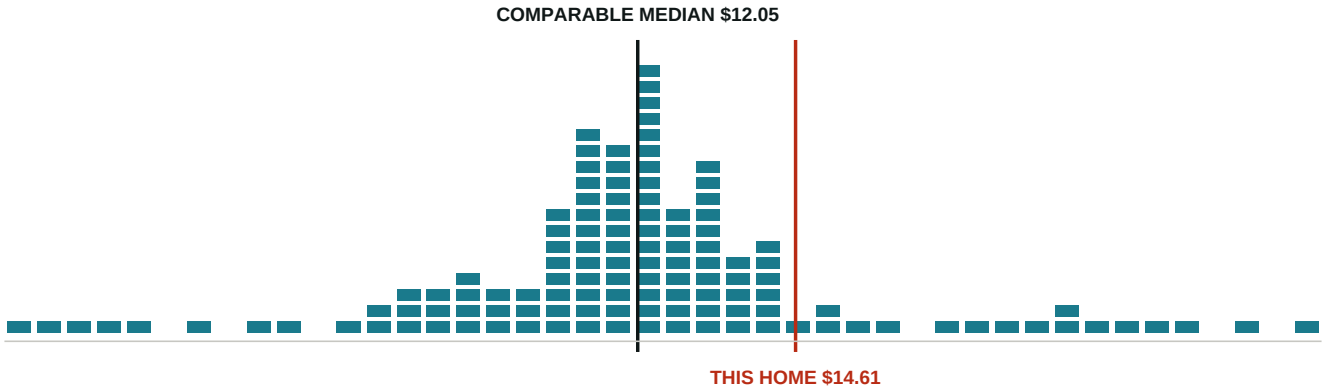
The comparable figure used is the median of all 757 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 757 properties 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	757
Lowest assessed	$1.77 per square foot
25th percentile	$11.03 per square foot
Median	$12.05 per square foot
75th percentile	$13.20 per square foot
Highest assessed	$23.15 per square foot
This home	$14.61 per square foot
Position	assessed above 683 of the 757 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 757 comparables	$12.05
Building area of this home	1,232 sq ft
Median multiplied by building area	**$14,843**
Current total assessed value	$18,000
Difference, the reduction requested	**$3,157**

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 $3,157 in assessed value is worth roughly $670 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

757 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 757 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
25294000230000	12339 S RACINE AVE	1,226	1955	3	1	$8,125	$6.63
25294000220000	12339 S RACINE AVE	1,226	1955	3	1	$8,125	$6.63
25293240150000	12633 S BISHOP ST	1,224	1951	3	1	$9,500	$7.76
25293240140000	12633 S BISHOP ST	1,224	1951	3	1	$9,500	$7.76
25293190620000	12534 S ELIZABETH ST	1,244	1953	3	1	$10,000	$8.04
25293200490000	12515 S ELIZABETH ST	1,244	1953	3	1	$10,000	$8.04
25293160420000	12504 S LOOMIS ST	1,236	1949	3	1	$10,000	$8.09
25293160650000	12510 S LOOMIS ST	1,228	1956	3	1	$10,000	$8.14
25293280530000	12623 S ELIZABETH ST	1,226	1955	3	1	$10,000	$8.16
25293150610000	12524 S BISHOP ST	1,220	1953	3	1	$10,000	$8.20
25293160560000		1,237	1953	3	1	$12,000	$9.70
25293180410000		1,232	1956	3	1	$12,000	$9.74
25304100420000		1,222	1957	2	1	$12,000	$9.82
25322190100000		1,240	1967	3	1	$13,000	$10.48
25293060520000		1,233	1955	3	1	$13,000	$10.54
25293110550000		1,232	1954	3	1	$13,000	$10.55
25293090600000		1,231	1961	3	1	$13,000	$10.56
25293300130000		1,227	1957	3	1	$13,000	$10.59
25322190110000		1,240	1966	3	1	$14,675	$11.83
25294000210000		1,244	1958	3	1	$15,000	$12.06
25322190530000		1,240	1965	3	1	$15,000	$12.10
25322190090000		1,240	1966	3	1	$15,000	$12.10
25294040690000		1,240	1960	3	1	$15,000	$12.10
25322190200000		1,240	1966	3	1	$15,000	$12.10
25322190210000		1,240	1966	3	1	$15,000	$12.10
25322190470000		1,240	1967	3	1	$15,000	$12.10
25294040700000		1,240	1960	3	1	$15,000	$12.10
25294080200000		1,240	1957	3	1	$15,000	$12.10
25322190120000		1,235	1965	3	1	$15,000	$12.15
25294030450000		1,235	1958	3	1	$15,000	$12.15
25322070490000		1,235	1966	3	1	$15,000	$12.15
25322070570000		1,235	1966	3	1	$15,000	$12.15
25294080470000		1,235	1957	3	1	$15,000	$12.15
25321010250000		1,232	1960	3	1	$15,000	$12.18
25293090610000		1,231	1961	3	1	$15,000	$12.19
25321010590000		1,228	1956	3	1	$15,000	$12.21
25294110230000		1,225	1957	3	1	$15,000	$12.24
25294000540000		1,225	1954	3	1	$15,000	$12.24
25294000530000		1,225	1954	3	1	$15,000	$12.24
25321000390000		1,224	1959	3	1	$15,000	$12.25

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25321000380000		1,224	1959	3	1	$15,000	$12.25
25321000450000		1,224	1960	3	1	$15,000	$12.25
25294000570000		1,240	1962	3	1	$16,000	$12.90
25321040570000		1,232	1957	3	1	$16,000	$12.99
25321190270000		1,228	1960	3	1	$16,000	$13.03
25321000330000		1,224	1958	3	1	$16,000	$13.07
25321000350000		1,224	1961	3	1	$16,000	$13.07
25321000360000		1,224	1961	3	1	$16,000	$13.07
25321000410000		1,224	1959	3	1	$16,000	$13.07
25321000340000		1,224	1958	3	1	$16,000	$13.07
25321000290000		1,224	1959	3	1	$16,000	$13.07
25321000400000		1,224	1959	3	1	$16,000	$13.07
25321000370000		1,224	1961	3	1	$16,000	$13.07
25293190730000		1,244	1952	3	1	$18,000	$14.47
25294040270000	**12347 S MORGAN ST**	**1,232**	**1958**	**3**	**1**	**$18,000**	**$14.61**
25294050260000		1,230	1968	3	1	$18,000	$14.63
25293280490000		1,220	1953	3	1	$18,000	$14.75
25294040710000		1,240	1960	3	1	$19,000	$15.32
25321130090000		1,224	1949	4	1	$22,000	$17.97
25321000300000		1,224	1958	3	1	$22,000	$17.97
25304200500000		1,230	1968	3	2	$24,000	$19.51

Median of all 757 comparables: $12.05 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 757 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.

25293020790000	25304200460000	25293270620000	25304200240000	25294080240000
25304130480000	25304120430000	25294050320000	25294110260000	25294080210000
25293200570000	25294100600000	25304200290000	25304200280000	25304060370000
25304060380000	25294040200000	25294040190000	25294000230000	25294000220000
25293240550000	25293160620000	25294110250000	25294030050000	25294030040000
25293160480000	25293230440000	25293260310000	25304200560000	25293240150000
25293240140000	25293240450000	25293250520000	25293250440000	25293190620000
25293200490000	25293160420000	25293160440000	25293160650000	25293280530000
25293270610000	25293250530000	25293150610000	25293170500000	25293160590000
25293190700000	25293250580000	25304170480000	25293260550000	25293230450000
25293200170000	25293170570000	25293140550000	25293170520000	25294090480000
25293280550000	25293250460000	25304120420000	25293280500000	25293140600000
25293260630000	25293190500000	25294080220000	25293190670000	25293200190000
25304070060000	25304070050000	25293270540000	25293200480000	25293260320000
25293180470000	25293240510000	25304200250000	25293200450000	25304160400000
25293190740000	25293190760000	25293190560000	25293250500000	25293280540000
25294100540000	25293250430000	25304170460000	25293250600000	25293170720000
25304130580000	25321150380000	25304170470000	25293240460000	25304080660000
25294050330000	25293250470000	25293060490000	25294000440000	25304190450000
25304120740000	25294080120000	25304190460000	25294000460000	25304160570000
25304160580000	25293100710000	25293050440000	25293260610000	25293090550000
25293160560000	25293180410000	25304100420000	25293190420000	25293260440000
25293120450000	25293120490000	25293120510000	25294010460000	25293170530000
25293270600000	25304170600000	25294070200000	25293110440000	25293100700000
25293060270000	25293030350000	25293140570000	25293170590000	25293180570000
25293310250000	25293160640000	25294090120000	25304110520000	25293040250000
25293040540000	25293040550000	25304130550000	25304230100000	25293240530000
25322190100000	25293060520000	25293110550000	25293090600000	25304060570000
25293300130000	25294110530000	25322060410000	25293120470000	25293110450000
25322180360000	25293140310000	25293310150000	25293030360000	25304200510000
25294110240000	25293300150000	25293120330000	25293300160000	25293300140000
25293120320000	25293220140000	25294090280000	25293040690000	25293240590000
25293050130000	25293310100000	25321180210000	25321130230000	25321180180000
25293310110000	25322170040000	25294090180000	25293300250000	25293300200000
25293300290000	25293300230000	25293300270000	25293300190000	25293300180000
25293300210000	25293020630000	25293120380000	25293120370000	25293120500000
25293100760000	25293020610000	25293030240000	25294050400000	25293030330000
25293030250000	25293030290000	25293030310000	25293030230000	25293060370000
25304170580000	25304190400000	25293060360000	25304190410000	25293040640000
25293190100000	25293030280000	25293040440000	25293090560000	25293040450000
25322180240000	25293020670000	25293020540000	25293020560000	25293020530000
25322170180000	25293310290000	25293310310000	25293310240000	25293310270000
25293310330000	25293310230000	25293310190000	25293310280000	25293310210000
25293060470000	25294050740000	25293310010000	25293310060000	25293030260000
25304190440000	25294080480000	25293090590000	25293090620000	25293090540000

25293090690000	25294110580000	25293090670000	25304180520000	25304110680000
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25293220500000	25304020480000	25294000300000	25293020700000	25293020660000
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25293050290000	25293050270000	25322170390000	25293060280000	25293120350000
25293150200000	25293110630000	25304230150000	25322190440000	25294030340000
25293030320000	25293120340000	25321170060000	25293300240000	25293300220000
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25293300170000	25293030100000	25293030120000	25293030140000	25293020800000
25293310090000	25293220090000	25321180140000	25293030210000	25293060380000
25321120310000	25293120290000	25294030390000	25293020730000	25293020710000
25293040600000	25304170590000	25293020720000	25293180560000	25293020750000
25293020760000	25293030270000	25293020600000	25293060460000	25293020580000
25294010480000	25293020590000	25294110600000	25294110510000	25304070520000
25321010480000	25321040460000	25293310070000	25294070600000	25293120360000
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25293120390000	25293150190000	25321130210000	25321170200000	25294130170000
25294080310000	25294030370000	25304200480000	25294060460000	25304130680000
25293210280000	25293090630000	25322170070000	25321170110000	25322170020000
25293040680000	25321180200000	25293310220000	25293310180000	25322190110000
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25321010520000	25321040470000	25321040440000	25321010530000	25321010470000
25321010580000	25321010500000	25321030610000	25321010460000	25321010600000
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25304200440000	25321030590000	25321160020000	25321100230000	25293090580000
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25322170100000	25322180020000	25322180350000	25322010670000	25321010400000
25321120220000	25322180400000	25293270430000	25322070590000	25321160170000
25321170330000	25293050300000	25293020310000	25321170030000	25294040110000
25323110090000	25321170260000	25322070470000	25321190290000	25321160270000
25321140120000	25321140060000	25321140040000	25321160250000	25321140100000
25321140020000	25321140230000	25321160050000	25321180070000	25321160070000
25304220480000	25294110520000	25294110590000	25294110570000	25294110550000
25294110560000	25304200120000	25294060470000	25321170040000	25321170080000
25321170120000	25321010560000	25321040430000	25321040420000	25321030600000
25321010540000	25322010590000	25293190730000	25294050260000	25294080100000
25293160520000	25304080670000	25293280490000	25321150480000	25294030460000
25321040610000	25321040650000	25321040510000	25321040520000	25321040530000
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25322010530000	25321190020000	25294040710000	25321180130000	25294100230000
25322170400000	25293020550000	25293120530000	25293120540000	25294090510000
25321040710000	25321040700000	25304170500000	25321040620000	25304120730000
25294030440000	25293060230000	25294070550000	25304170550000	25321010570000
25293310200000	25321130090000	25321000300000	25321170140000	25321040660000
25322190540000	25293300280000	25293120430000	25304130650000	25321160040000
25293050320000	25294010510000	25294110200000	25321040690000	25321040680000
25293310320000	25294130180000	25294110040000	25322070480000	25321090140000
25304200500000	25322170280000	25294010350000	25293140040000	25322190420000
25321190320000	25294110540000	25293310260000	25321040480000	25293310050000
25293020740000	25321000310000	25293130370000	25293050260000	25294090250000

25322180200000 25321040590000

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.