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	25294100560000
Property address	12436 S CARPENTER ST
Township	Calumet (14)
Assessor neighborhood	14030
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$17,000

33.9% of the current assessed value.

COMPARABLES IMPLY

$11,242

Estimated tax effect about $1,221 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,758

SECTION 1

The argument in one paragraph

The Assessor values 78 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 $10.35 per square foot. This home is assessed at $15.65 per square foot, which is 51% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,086 square feet gives $11,242. 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	1,086 square feet
Land area	5,625 square feet
Year built	1948
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	1

Total assessed value	$17,000
Assessed value per square foot	$15.65

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	139
2	Building area within 15% of this home	81
3	Built within 15 years of this home	78
4	Same building type	78
5	Same construction quality grade	78

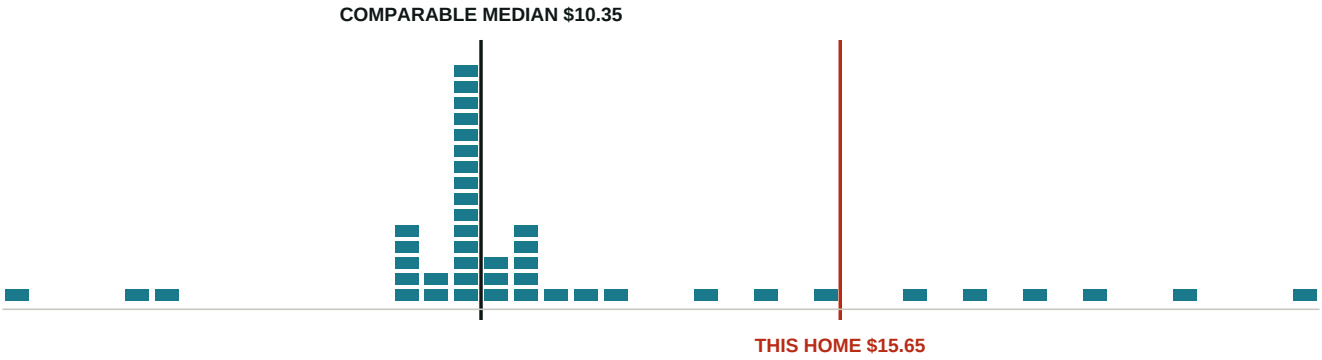
The comparable figure used is the median of all 78 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 78 properties 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	78
Lowest assessed	$3.29 per square foot
25th percentile	$10.27 per square foot
Median	$10.35 per square foot
75th percentile	$11.04 per square foot
Highest assessed	$22.73 per square foot
This home	$15.65 per square foot
Position	assessed above 71 of the 78 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 78 comparables	$10.35
Building area of this home	1,086 sq ft
Median multiplied by building area	**$11,242**
Current total assessed value	$17,000
Difference, the reduction requested	**$5,758**

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 $5,758 in assessed value is worth roughly $1,221 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

78 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 78 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
25294050620000	12324 S PEORIA ST	1,087	1946	2	1	$3,575	$3.29
25294040460000	12334 S SANGAMON ST	1,087	1946	2	1	$5,625	$5.17
25294040400000	12334 S SANGAMON ST	1,087	1946	2	1	$6,375	$5.86
25294040580000	12324 S SANGAMON ST	1,087	1946	2	1	$10,000	$9.20
25294050720000	12330 S PEORIA ST	1,087	1946	2	1	$10,000	$9.20
25294050690000	12331 S SANGAMON ST	1,087	1946	2	1	$10,000	$9.20
25294050710000	12328 S PEORIA ST	1,087	1948	2	1	$10,000	$9.20
25294040560000	12312 S SANGAMON ST	1,087	1946	2	1	$10,000	$9.20
25294040620000	943 W 123RD ST	1,087	1946	2	1	$10,000	$9.20
25294050730000	12334 S PEORIA ST	1,087	1946	2	1	$10,000	$9.20
25294040650000	935 W 123RD ST	1,087	1947	2	1	$10,000	$9.20
25294060450000	12327 S PEORIA ST HSE	1,087	1946	2	1	$10,000	$9.20
25294050670000	12325 S SANGAMON ST	1,087	1946	2	1	$10,000	$9.20
25294100430000	12413 S ABERDEEN ST	1,190	1948	3	1	$12,000	$10.08
25293100890000	12460 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100800000	12422 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100590000	12458 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100840000	12438 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100880000	12454 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100830000	12434 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100860000	12446 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100820000	12430 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100790000	12418 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293100810000	12426 S THROOP ST	1,168	1945	3	1	$12,000	$10.27
25293060430000	12301 S ELIZABETH ST	968	1953	2	1	$10,000	$10.33
25294100580000	12444 S CARPENTER ST	966	1948	2	1	$10,000	$10.35
25294100410000	12407 S ABERDEEN ST	966	1948	2	1	$10,000	$10.35
25294090420000	12446 S ABERDEEN ST	966	1948	2	1	$10,000	$10.35
25294090430000	12433 S MAY ST	966	1948	2	1	$10,000	$10.35
25294090440000	12437 S MAY ST	966	1948	2	1	$10,000	$10.35
25294110470000	12441 S CARPENTER ST	966	1950	2	1	$10,000	$10.35
25294080410000	12431 S RACINE AVE	966	1948	2	1	$10,000	$10.35
25294090400000	12438 S ABERDEEN ST	966	1948	2	1	$10,000	$10.35
25294080440000	12441 S RACINE AVE	966	1948	2	1	$10,000	$10.35
25294100450000	12425 S ABERDEEN ST	966	1948	2	1	$10,000	$10.35
25294110480000	12427 S CARPENTER ST	966	1948	2	1	$10,000	$10.35
25294080430000	12437 S RACINE AVE	966	1949	2	1	$10,000	$10.35
25294100570000	12440 S CARPENTER ST	966	1948	2	1	$10,000	$10.35
25294100550000	12432 S CARPENTER ST	966	1948	2	1	$10,000	$10.35
25294090450000	12439 S MAY ST	1,158	1948	3	1	$12,000	$10.36

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25294100470000	12433 S ABERDEEN ST	1,190	1948	3	1	$13,000	$10.92
25294050640000	12315 S SANGAMON ST	1,087	1946	2	1	$12,000	$11.04
25294050700000	12335 S SANGAMON ST	1,087	1946	2	1	$12,000	$11.04
25294040590000	12326 S SANGAMON ST	1,087	1946	4	1	$12,000	$11.04
25294050650000	12319 S SANGAMON ST	1,087	1946	2	1	$12,000	$11.04
25294050630000	12311 S SANGAMON ST	1,087	1946	2	1	$12,000	$11.04
25294040610000	945 W 123RD ST	1,087	1946	2	1	$12,000	$11.04
25293100870000	12450 S THROOP ST	1,168	1945	3	1	$13,000	$11.13
25294040630000		1,078	1947	2	1	$12,000	$11.13
25294060600000		1,076	1946	2	1	$12,000	$11.15
25293060450000		1,056	1953	2	1	$12,000	$11.36
25294050340000		1,087	1946	2	1	$12,425	$11.43
25294040660000		1,087	1947	2	1	$13,000	$11.96
25294040640000		1,087	1947	2	1	$15,000	$13.80
25294060410000		1,087	1948	2	1	$16,000	$14.72
25294100560000	**12436 S CARPENTER ST**	**1,086**	**1948**	**2**	**1**	**$17,000**	**$15.65**
25294040600000		1,087	1946	3	2	$18,000	$16.56
25294050680000		1,087	1946	2	1	$19,000	$17.48
25294100500000		1,134	1948	3	1	$20,000	$17.64
25293100850000		1,168	1945	4	2	$24,000	$20.55
25293060440000		968	1952	3	2	$22,000	$22.73

Median of all 78 comparables: $10.35 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 78 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.

25294050620000	25294040460000	25294040400000	25294040580000	25294050720000
25294050690000	25294050710000	25294040560000	25294040620000	25294050730000
25294040650000	25294060450000	25294050670000	25293180310000	25293180350000
25293190770000	25294100430000	25293100890000	25293100800000	25293100590000
25293100840000	25293100880000	25293100830000	25293100860000	25293100820000
25293100790000	25293100810000	25293060430000	25294100580000	25294100410000
25294090420000	25294090430000	25294090440000	25294110470000	25294080410000
25294090400000	25294080440000	25294100450000	25294110480000	25294080430000
25294100570000	25294100550000	25294110410000	25294080420000	25294100480000
25294090390000	25294090450000	25293180360000	25293190110000	25293180340000
25293180320000	25294090380000	25294100470000	25294050640000	25294050700000
25294040590000	25294050650000	25294050630000	25294040610000	25293100870000
25294040630000	25294060600000	25293060450000	25294050340000	25294040660000
25294110460000	25294110440000	25294100440000	25294040640000	25294060410000
25293180330000	25294040600000	25294050680000	25294100500000	25294100420000
25294110490000	25293100850000	25293060440000		

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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