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	25301010230000
Property address	2254 119TH PL
Township	Calumet (14)
Assessor neighborhood	14010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$20,000

26.8% of the current assessed value.

COMPARABLES IMPLY

$14,633

Estimated tax effect about $1,138 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,367

SECTION 1

The argument in one paragraph

The Assessor values 40 other properties in assessor neighborhood 14010 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 $14.14 per square foot. This home is assessed at $19.32 per square foot, which is 37% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,035 square feet gives $14,633. 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	1,035 square feet
Land area	5,580 square feet
Year built	1928
Building type	1 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	$20,000
Assessed value per square foot	$19.32

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	225
2	Building area within 15% of this home	77
3	Built within 15 years of this home	52
4	Same building type	40
5	Same construction quality grade	40

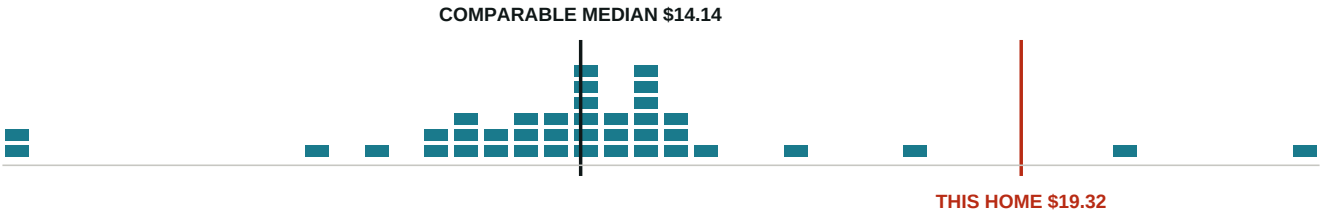
The comparable figure used is the median of all 40 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 40 properties 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	40
Lowest assessed	$7.33 per square foot
25th percentile	$12.98 per square foot
Median	$14.14 per square foot
75th percentile	$14.90 per square foot
Highest assessed	$22.84 per square foot
This home	$19.32 per square foot
Position	assessed above 38 of the 40 comparable properties, the 95th percentile



$7.33 per sq ft — 40 comparable properties by assessed value per square foot, one mark is one property — $22.84 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 40 comparables	$14.14
Building area of this home	1,035 sq ft
Median multiplied by building area	**$14,633**
Current total assessed value	$20,000
Difference, the reduction requested	**$5,367**

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 $5,367 in assessed value is worth roughly $1,138 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 40 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
25301000250000	2334 119TH PL	1,107	1930	2	1	$8,116	$7.33
25301000260000	2334 119TH PL	1,107	1930	2	1	$8,116	$7.33
25301060110000	2319 119TH PL	1,188	1929	3	1	$13,000	$10.94
25301100040000	2045 119TH PL	1,101	1920	3	1	$13,000	$11.81
25301290210000	2204 122ND ST	1,118	1927	3	1	$13,861	$12.40
25301330190000	2214 123RD ST	1,045	1924	2	1	$13,000	$12.44
25301290150000	2218 122ND ST	1,026	1926	3	1	$13,000	$12.67
25301070130000	2254 120TH ST	1,176	1922	3	1	$15,000	$12.76
25301220230000	2330 121ST PL HSE	1,005	1928	2	1	$13,000	$12.94
25301060160000	2326 120TH ST	1,002	1926	3	1	$13,000	$12.97
25301090040000	2115 119TH PL	1,001	1921	3	1	$13,000	$12.99
25301110250000	2324 120TH PL	1,118	1928	3	1	$15,000	$13.42
25301320250000	2248 123RD ST	1,116	1923	3	1	$15,000	$13.44
25301230040000	2263 121ST ST	1,176	1928	3	1	$16,000	$13.61
25301010260000	2244 119TH PL	1,158	1929	3	1	$16,000	$13.82
25301290100000	2157 121ST PL	1,152	1927	3	1	$16,000	$13.89
25301290240000	2158 122ND ST	1,150	1927	3	1	$16,000	$13.91
25301080050000	2201 119TH PL	1,066	1925	2	1	$15,000	$14.07
25301100010000	2059 119TH PL	1,066	1926	3	1	$15,000	$14.07
25301080150000	11950 LONGWOOD DR	1,064	1923	2	1	$15,000	$14.10
25301170160000	2344 121ST ST	1,058	1925	3	1	$15,000	$14.18
25301230220000	2238 121ST PL	1,032	1928	4	1	$14,655	$14.20
25301180120000	2260 121ST ST	1,032	1921	3	2	$14,723	$14.27
25301020270000	2146 119TH PL	1,104	1925	3	1	$16,000	$14.49
25301080100000	2216 120TH ST	1,103	1923	4	1	$16,000	$14.51
25301180240000	2241 120TH PL	1,092	1921	2	1	$16,000	$14.65
25301070070000	2247 119TH PL	1,016	1924	2	1	$15,000	$14.76
25301320080000	12229 GREGORY ST	1,008	1920	3	1	$15,000	$14.88
25301020250000	2152 119TH PL	1,008	1924	2	1	$15,000	$14.88
25301270140000	2331 121ST PL	1,074	1925	2	1	$16,000	$14.90
25301030160000	2124 119TH PL	1,006	1925	3	1	$15,000	$14.91
25301070140000	2248 120TH ST	1,128	1923	3	1	$17,000	$15.07
25301060150000	2330 120TH ST	1,060	1928	3	1	$16,000	$15.09
25301110180000	2325 120TH ST	1,050	1929	3	1	$16,000	$15.24
25301060140000	2334 120TH ST	1,047	1921	2	1	$16,000	$15.28
25301020170000	2218 119TH PL	1,033	1919	3	2	$16,000	$15.49
25301320060000	12219 GREGORY ST	1,027	1924	2	1	$17,000	$16.55
25301110200000	2344 W 120TH PL	1,000	1923	3	2	$18,000	$18.00
25301010230000	**2254 119TH PL**	**1,035**	**1928**	**2**	**1**	**$20,000**	**$19.32**
25301270200000	2340 122ND ST	1,028	1928	3	1	$21,000	$20.43

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25301240140000	2214 121ST PL	1,051	1924	2	2	$24,000	$22.84

Median of all 40 comparables: $14.14 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 14010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 40 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.

25301000250000	25301000260000	25301060110000	25301100040000	25301290210000
25301330190000	25301290150000	25301070130000	25301220230000	25301060160000
25301090040000	25301110250000	25301320250000	25301230040000	25301010260000
25301290100000	25301290240000	25301080050000	25301100010000	25301080150000
25301170160000	25301230220000	25301180120000	25301020270000	25301080100000
25301180240000	25301070070000	25301320080000	25301020250000	25301270140000
25301030160000	25301070140000	25301060150000	25301110180000	25301060140000
25301020170000	25301320060000	25301110200000	25301270200000	25301240140000

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.