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	25301190130000
Property address	2152 121ST ST
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	COMPARABLES IMPLY	REDUCTION REQUESTED
$22,000	**$15,320**	**$6,680**

30.4% of the current assessed value.
Estimated tax effect about $1,417 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 30 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 $12.60 per square foot. This home is assessed at $18.09 per square foot, which is 44% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,216 square feet gives $15,320. 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	1,216 square feet
Land area	6,200 square feet
Year built	1926
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$22,000
Assessed value per square foot	$18.09

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	127
3	Built within 15 years of this home	92
4	Same building type	30
5	Same construction quality grade	30

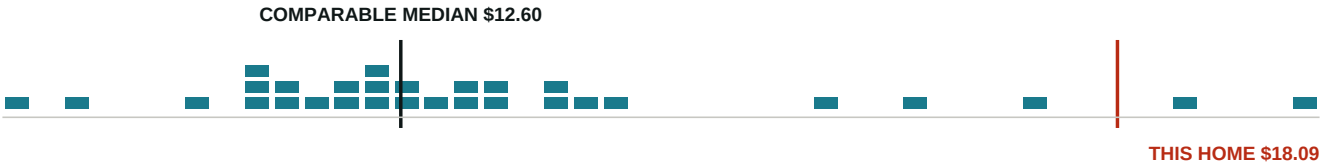
The comparable figure used is the median of all 30 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 30 properties 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	30
Lowest assessed	$9.54 per square foot
25th percentile	$11.76 per square foot
Median	$12.60 per square foot
75th percentile	$13.77 per square foot
Highest assessed	$19.64 per square foot
This home	$18.09 per square foot
Position	assessed above 28 of the 30 comparable properties, the 93rd percentile



$9.54 per sq ft — 30 comparable properties by assessed value per square foot, one mark is one property — $19.64 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 30 comparables	$12.60
Building area of this home	1,216 sq ft
Median multiplied by building area	**$15,320**
Current total assessed value	$22,000
Difference, the reduction requested	**$6,680**

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 $6,680 in assessed value is worth roughly $1,417 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 30 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
25301310170000	12210 GREGORY ST	1,362	1926	3	1	$13,000	$9.54
25301240120000	2143 121ST ST	1,287	1922	3	1	$13,000	$10.10
25301010200000	2302 119TH PL	1,360	1928	4	1	$15,000	$11.03
25301180210000	2307 120TH PL	1,316	1924	4	2	$15,000	$11.40
25301180220000	2307 120TH PL	1,369	1924	2	1	$15,731	$11.49
25301240030000	2211 121ST ST	1,293	1923	3	1	$15,000	$11.60
25301070080000	2241 119TH PL	1,365	1913	4	1	$16,000	$11.72
25301230140000	2304 121ST PL	1,365	1926	2	1	$16,000	$11.72
25301330030000	12211 IRVING AVE	1,262	1926	3	2	$15,000	$11.89
25301320130000	2302 123RD ST	1,235	1941	2	2	$15,000	$12.15
25301280350000	2260 122ND ST	1,059	1939	2	1	$13,000	$12.28
25301180170000	2240 121ST ST	1,382	1939	4	2	$17,000	$12.30
25301220260000	12118 GREGORY ST	1,219	1921	2	1	$15,000	$12.31
25301270170000	2323 121ST PL	1,200	1929	2	1	$15,000	$12.50
25301140440000	2124 120TH PL	1,272	1941	3	1	$16,000	$12.58
25301020230000	2200 119TH PL	1,268	1930	2	1	$16,000	$12.62
25301220270000	2318 121ST PL	1,246	1926	3	2	$16,000	$12.84
25301230010000	2307 121ST ST	1,373	1923	5	2	$18,000	$13.11
25301240250000	2158 121ST PL	1,216	1920	3	1	$16,000	$13.16
25301220240000	2328 121ST PL	1,280	1923	3	2	$17,000	$13.28
25301230050000	2257 121ST ST	1,204	1940	2	1	$16,000	$13.29
25301190200000	2155 120TH PL	1,092	1928	3	1	$15,000	$13.74
25301140410000	2100 120TH PL	1,059	1940	4	2	$14,599	$13.79
25301240170000	2204 121ST PL	1,206	1925	4	1	$17,000	$14.10
25301320090000	12235 GREGORY ST	1,338	1914	3	2	$19,000	$14.20
25301270240000	2322 122ND ST	1,128	1929	3	1	$18,000	$15.96
25301230180000	2252 121ST PL	1,152	1925	3	1	$19,000	$16.49
25301330250000	12210 LONGWOOD DR	1,268	1940	2	1	$22,000	$17.35
25301190130000	**2152 121ST ST**	**1,216**	**1926**	**3**	**2**	**$22,000**	**$18.09**
25301130770000	2208 120TH PL	1,125	1940	3	1	$21,000	$18.67
25301330130000	12222 LONGWOOD DR HSE	1,171	1920	3	1	$23,000	$19.64

Median of all 30 comparables: $12.60 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 30 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.

25301310170000	25301240120000	25301010200000	25301180210000	25301180220000
25301240030000	25301070080000	25301230140000	25301330030000	25301320130000
25301280350000	25301180170000	25301220260000	25301270170000	25301140440000
25301020230000	25301220270000	25301230010000	25301240250000	25301220240000
25301230050000	25301190200000	25301140410000	25301240170000	25301320090000
25301270240000	25301230180000	25301330250000	25301130770000	25301330130000

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.