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	25301220220000
Property address	2334 121ST 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

$22,000

21.3% of the current assessed value.

COMPARABLES IMPLY

$17,324

REDUCTION REQUESTED

$4,676

Estimated tax effect about $992 a year at a 7% composite rate.

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 $11.04 per square foot. This home is assessed at $14.02 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,569 square feet gives $17,324. 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	1,569 square feet
Land area	4,687 square feet
Year built	1925
Building type	1.5 Story
Construction quality	Average
Repair condition	Above Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$22,000
Assessed value per square foot	$14.02

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	88
3	Built within 15 years of this home	59
4	Same building type	40
5	Same construction quality grade	40

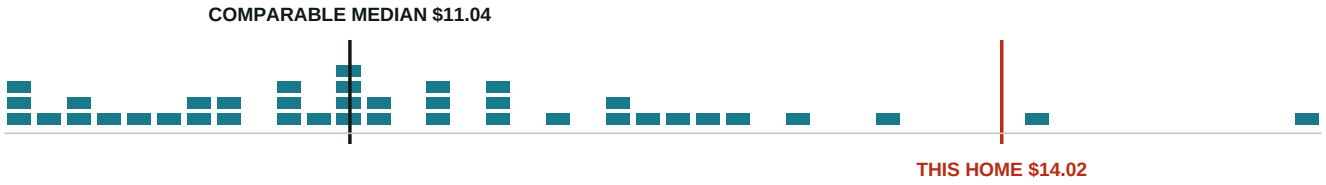
The comparable figure used is the median of all 40 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 40 properties 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	$9.46 per square foot
25th percentile	$10.37 per square foot
Median	$11.04 per square foot
75th percentile	$12.11 per square foot
Highest assessed	$15.48 per square foot
This home	$14.02 per square foot
Position	assessed above 38 of the 40 comparable properties, the 95th percentile



$9.46 per sq ft — 40 comparable properties by assessed value per square foot, one mark is one property — $15.48 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 40 comparables	$11.04
Building area of this home	1,569 sq ft
Median multiplied by building area	**$17,324**
Current total assessed value	$22,000
Difference, the reduction requested	**$4,676**

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 $4,676 in assessed value is worth roughly $992 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
25301310410000	12240 GREGORY ST	1,691	1917	3	2	$16,000	$9.46
25301070010000	2307 119TH PL	1,679	1924	3	1	$16,000	$9.53
25301310170000	12210 GREGORY ST	1,362	1926	3	1	$13,000	$9.54
25301310430000	12212 GREGORY ST	1,753	1921	3	1	$17,000	$9.70
25301270230000	2326 122ND ST	1,743	1929	4	1	$17,000	$9.75
25301030200000	2114 119TH PL	1,632	1916	4	2	$16,000	$9.80
25301270220000	2330 122ND ST	1,702	1922	4	2	$17,000	$9.99
25301180150000	2244 121ST ST	1,589	1923	3	2	$16,000	$10.07
25301220200000	2342 121ST PL	1,656	1930	3	1	$17,000	$10.27
25301190040000	2209 120TH PL	1,648	1920	4	1	$17,000	$10.32
25301030190000	2116 119TH PL	1,540	1925	3	1	$16,000	$10.39
25301320030000	2257 122ND ST	1,521	1925	3	1	$16,000	$10.52
25301250040000	2123 121ST ST	1,612	1919	3	2	$17,000	$10.55
25301020180000	2214 119TH PL	1,489	1926	3	1	$16,000	$10.75
25301060170000	2320 120TH ST	1,666	1923	4	2	$18,000	$10.80
25301310390000	12228 GREGORY ST	1,662	1918	4	1	$18,000	$10.83
25301220120000	2341 121ST ST	1,656	1929	4	1	$18,000	$10.87
25301310160000	12204 GREGORY ST	1,638	1918	4	2	$18,000	$10.99
25301180100000	2306 121ST ST	1,634	1926	3	2	$18,000	$11.02
25301010200000	2302 119TH PL	1,360	1928	4	1	$15,000	$11.03
25301310350000	12218 GREGORY ST	1,538	1918	3	1	$17,000	$11.05
25301010220000	2260 119TH PL	1,524	1923	2	1	$17,000	$11.15
25301010270000	2240 119TH PL	1,518	1929	2	1	$17,000	$11.20
25301060090000	2329 119TH PL	1,406	1923	3	1	$16,000	$11.38
25301080060000	2155 119TH PL	1,567	1921	2	3	$18,000	$11.49
25301180220000	2307 120TH PL	1,369	1924	2	1	$15,731	$11.49
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
25301110260000	2318 120TH PL	1,435	1922	3	2	$16,899	$11.78
25301110280000	2335 120TH ST	1,495	1939	3	2	$18,000	$12.04
25301180170000	2240 121ST ST	1,382	1939	4	2	$17,000	$12.30
25301320170000	12202 IRVING AVE	1,625	1939	3	1	$20,000	$12.31
25301320140000	2262 123RD ST	1,778	1925	4	2	$22,000	$12.37
25301190100000	2208 121ST ST	1,443	1930	3	1	$18,000	$12.47
25301140100000	2109 120TH ST	1,423	1913	3	1	$18,000	$12.65
25301220210000	2338 121ST PL	1,796	1930	3	1	$23,000	$12.81
25301230010000	2307 121ST ST	1,373	1923	5	2	$18,000	$13.11
25301070030000	2263 119TH PL	1,561	1922	3	1	$21,000	$13.45
25301220220000	**2334 121ST PL**	**1,569**	**1925**	**4**	**2**	**$22,000**	**$14.02**
25301320090000	12235 GREGORY ST	1,338	1914	3	2	$19,000	$14.20

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25301280140000	2233 121ST PL	1,550	1923	4	2	$24,000	$15.48

Median of all 40 comparables: $11.04 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.

25301310410000	25301070010000	25301310170000	25301310430000	25301270230000
25301030200000	25301270220000	25301180150000	25301220200000	25301190040000
25301030190000	25301320030000	25301250040000	25301020180000	25301060170000
25301310390000	25301220120000	25301310160000	25301180100000	25301010200000
25301310350000	25301010220000	25301010270000	25301060090000	25301080060000
25301180220000	25301070080000	25301230140000	25301110260000	25301110280000
25301180170000	25301320170000	25301320140000	25301190100000	25301140100000
25301220210000	25301230010000	25301070030000	25301320090000	25301280140000

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.