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	25303050080000
Property address	2345 ORCHARD ST
Township	Calumet (14)
Assessor neighborhood	14020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$21,000	$17,170	$3,830

18.2% of the current assessed value.
Estimated tax effect about $812 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 38 other properties in assessor neighborhood 14020 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 $11.18 per square foot. This home is assessed at $13.67 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,536 square feet gives $17,170. 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	1,536 square feet
Land area	4,410 square feet
Year built	1925
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$21,000
Assessed value per square foot	$13.67

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	570
2	Building area within 15% of this home	227
3	Built within 15 years of this home	72
4	Same building type	38
5	Same construction quality grade	38

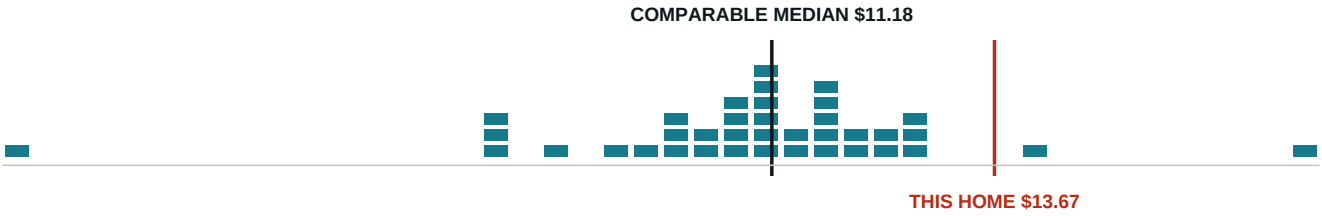
The comparable figure used is the median of all 38 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 38 properties 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	38
Lowest assessed	$2.56 per square foot
25th percentile	$10.27 per square foot
Median	$11.18 per square foot
75th percentile	$11.85 per square foot
Highest assessed	$17.31 per square foot
This home	$13.67 per square foot
Position	assessed above 36 of the 38 comparable properties, the 95th percentile



$2.56 per sq ft — 38 comparable properties by assessed value per square foot, one mark is one property — $17.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 38 comparables	$11.18
Building area of this home	1,536 sq ft
Median multiplied by building area	**$17,170**
Current total assessed value	$21,000
Difference, the reduction requested	**$3,830**

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 $3,830 in assessed value is worth roughly $812 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 38 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
25313440120000	2017 W CANAL ST	1,417	1916	3	1	$3,628	$2.56
25313150030000	2021 GROVE ST	1,765	1924	5	2	$14,233	$8.06
25313440040000	2017 W CANAL ST	1,417	1916	3	1	$11,632	$8.21
25311220070000	2308 VERMONT ST	1,575	1920	3	1	$13,000	$8.25
25313580030000	2119 MARKET ST	1,695	1923	2	1	$14,714	$8.68
25311250230000	2054 VERMONT ST	1,357	1922	3	1	$13,000	$9.58
25312010160000	12728 LINCOLN ST	1,635	1922	4	2	$16,000	$9.79
25303100060000	2347 VERNON ST	1,686	1925	4	1	$17,000	$10.08
25312080080000	12823 LINCOLN ST	1,575	1910	4	1	$16,000	$10.16
25312110040000	1847 UNION ST	1,563	1935	4	1	$16,000	$10.24
25303060060000	2253 ORCHARD ST	1,638	1929	2	1	$17,000	$10.38
25303080320000	2340 FLORENCE ST	1,727	1924	3	2	$18,000	$10.42
25312090180000	12857 HONORE ST	1,500	1913	3	1	$16,000	$10.67
25303120190000	12641 VINCENNES AVE	1,498	1913	4	1	$16,000	$10.68
25303020050000	2346 KRUEGER ST	1,496	1925	4	1	$16,000	$10.70
25303090130000	2327 FLORENCE ST	1,476	1913	3	1	$16,000	$10.84
25303060050000	2257 ORCHARD ST	1,638	1929	4	1	$18,000	$10.99
25312090110000	12831 HONORE ST	1,353	1923	3	1	$15,000	$11.09
25303090210000	2265 FLORENCE ST	1,523	1914	3	1	$17,000	$11.16
25312110070000	1839 UNION ST	1,608	1923	3	1	$18,000	$11.19
25312070480000	12825 WINCHESTER ST	1,605	1940	3	1	$18,000	$11.21
25313570140000	2203 MARKET ST	1,599	1925	3	1	$18,000	$11.26
25312150220000	1859 YORK ST	1,576	1924	4	1	$18,000	$11.42
25312100260000	1906 HIGH ST	1,387	1925	3	2	$16,000	$11.54
25313070090000	2014 GROVE ST	1,462	1937	3	1	$17,000	$11.63
25303030290000	2334 ORCHARD ST	1,361	1940	3	1	$16,000	$11.76
25312090170000	12853 HONORE ST	1,369	1911	4	2	$16,153	$11.80
25303090170000	2311 FLORENCE ST	1,440	1913	4	1	$17,000	$11.81
25312080470000	1843 OAK ST	1,349	1925	3	2	$16,000	$11.86
25312110360000	1855 UNION ST	1,330	1936	3	1	$16,000	$12.03
25313590010000	2065 MARKET ST	1,482	1917	3	1	$18,000	$12.15
25303080250000	2259 COLLINS ST	1,367	1915	4	1	$17,000	$12.44
25314000180000	13108 WINCHESTER ST	1,359	1923	3	1	$17,000	$12.51
25312070400000	12806 LINCOLN ST	1,341	1937	3	1	$17,000	$12.68
25313470080000	2312 MARKET ST	1,728	1930	4	3	$22,000	$12.73
25312110310000	1810 HIGH ST	1,482	1925	3	2	$19,000	$12.82
25303050080000	**2345 ORCHARD ST**	**1,536**	**1925**	**4**	**2**	**$21,000**	**$13.67**
25313460090000	2334 MARKET ST	1,474	1928	3	2	$21,000	$14.25
25312150180000	1907 YORK ST	1,444	1921	3	1	$25,000	$17.31

Median of all 38 comparables: $11.18 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 14020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 38 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.

25313440120000	25313150030000	25313440040000	25311220070000	25313580030000
25311250230000	25312010160000	25303100060000	25312080080000	25312110040000
25303060060000	25303080320000	25312090180000	25303120190000	25303020050000
25303090130000	25303060050000	25312090110000	25303090210000	25312110070000
25312070480000	25313570140000	25312150220000	25312100260000	25313070090000
25303030290000	25312090170000	25303090170000	25312080470000	25312110360000
25313590010000	25303080250000	25314000180000	25312070400000	25313470080000
25312110310000	25313460090000	25312150180000		

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.