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	25303100070000
Property address	2341 VERNON ST
Township	Calumet (14)
Assessor neighborhood	14020
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$28,000

39.7% of the current assessed value.

COMPARABLES IMPLY

$16,887

Estimated tax effect about $2,357 a year at a 7% composite rate.

REDUCTION REQUESTED

$11,113

SECTION 1

The argument in one paragraph

The Assessor values 37 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 $11.35 per square foot. This home is assessed at $18.82 per square foot, which is 66% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,488 square feet gives $16,887. 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	1,488 square feet
Land area	5,960 square feet
Year built	1908
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$28,000
Assessed value per square foot	$18.82

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	154
2	Building area within 15% of this home	69
3	Built within 15 years of this home	40
4	Same building type	37
5	Same construction quality grade	37

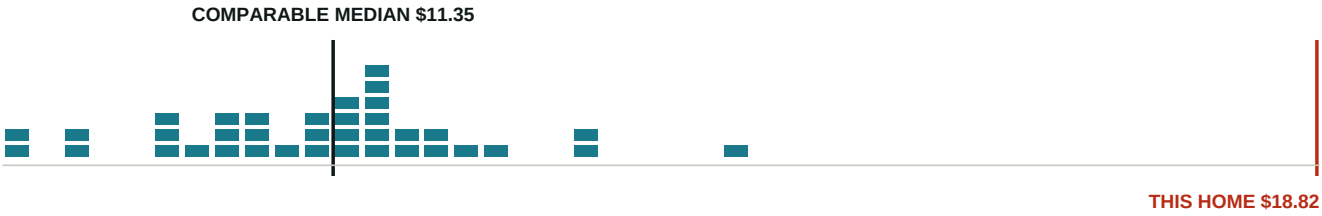
The comparable figure used is the median of all 37 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 37 properties 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	37
Lowest assessed	$8.84 per square foot
25th percentile	$10.48 per square foot
Median	$11.35 per square foot
75th percentile	$11.73 per square foot
Highest assessed	$14.48 per square foot
This home	$18.82 per square foot
Position	assessed above 37 of the 37 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 37 comparables	$11.35
Building area of this home	1,488 sq ft
Median multiplied by building area	**$16,887**
Current total assessed value	$28,000
Difference, the reduction requested	**$11,113**

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 $11,113 in assessed value is worth roughly $2,357 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 37 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
25312080050000	12815 LINCOLN ST	1,696	1902	3	2	$15,000	$8.84
25312030210000	12753 HONORE ST	1,660	1893	3	1	$15,000	$9.04
25312070250000	12810 LINCOLN ST	1,604	1893	4	2	$15,000	$9.35
25311170410000	2022 HIGH ST	1,704	1895	3	1	$16,000	$9.39
25311180300000	2034 YORK ST	1,590	1917	4	1	$16,000	$10.06
25311050120000	2241 PRAIRIE ST	1,584	1911	5	1	$16,000	$10.10
25312030160000	12741 HONORE ST	1,474	1903	4	1	$15,000	$10.18
25312160100000	1861 VERMONT ST	1,564	1912	4	2	$16,000	$10.23
25311050100000	2247 PRAIRIE ST	1,628	1903	5	2	$17,000	$10.44
25311050080000	2251 PRAIRIE ST	1,622	1898	4	2	$17,000	$10.48
25313550180000	2314 DESPLAINES ST	1,696	1898	4	2	$18,000	$10.61
25303080220000	2305 COLLINS ST	1,584	1911	4	2	$17,000	$10.73
25312080260000	12818 HONORE ST	1,386	1893	4	1	$15,000	$10.82
25303080310000	2342 FLORENCE ST	1,656	1916	3	2	$18,000	$10.87
25303050190000	2326 COLLINS ST	1,536	1913	4	1	$17,000	$11.07
25303100200000	2342 OLIVE ST	1,710	1908	4	2	$19,000	$11.11
25313630010000	2313 DESPLAINES ST	1,700	1918	4	1	$19,000	$11.18
25312070130000	12841 WINCHESTER AVE	1,420	1922	3	1	$15,936	$11.22
25311240140000	13008 HOYNE AVE	1,498	1893	4	2	$17,000	$11.35
25313390080000	2308 BROADWAY AVE	1,408	1893	4	2	$16,000	$11.36
25312090050000	12815 HONORE ST	1,408	1895	4	2	$16,000	$11.36
25303080270000	2249 COLLINS ST	1,664	1904	4	2	$19,000	$11.42
25312060080000	12827 DIVISION ST	1,380	1904	2	1	$16,000	$11.59
25311120210000	2016 UNION ST	1,376	1898	3	1	$16,000	$11.63
25303090070000	12559 WESTERN AVE HSE	1,458	1915	3	1	$17,000	$11.66
25311060080000	12751 IRVING AVE	1,456	1923	4	2	$17,000	$11.68
25313150020000	2025 GROVE ST	1,626	1923	3	2	$19,000	$11.69
25311180040000	2053 HIGH ST	1,620	1903	4	1	$19,000	$11.73
25303090230000	2253 FLORENCE ST	1,518	1915	4	1	$18,000	$11.86
25303100080000	2337 VERNON ST	1,348	1910	3	1	$16,000	$11.87
25303090100000	2341 FLORENCE ST	1,496	1922	4	2	$18,000	$12.03
25313480040000	2231 BROADWAY AVE	1,560	1903	4	2	$19,000	$12.18
25311180260000	2048 YORK ST	1,633	1898	5	2	$20,000	$12.25
25311050050000	2263 PRAIRIE ST	1,350	1923	3	1	$17,000	$12.59
25312030140000	12733 HONORE ST	1,440	1903	3	2	$19,000	$13.19
25313550010000	2315 MARKET ST	1,276	1916	3	1	$17,000	$13.32
25303120180000	12638 IRVING AVE	1,519	1893	4	2	$22,000	$14.48
25303100070000	**2341 VERNON ST**	**1,488**	**1908**	**3**	**1**	**$28,000**	**$18.82**

Median of all 37 comparables: $11.35 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 37 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.

25312080050000	25312030210000	25312070250000	25311170410000	25311180300000
25311050120000	25312030160000	25312160100000	25311050100000	25311050080000
25313550180000	25303080220000	25312080260000	25303080310000	25303050190000
25303100200000	25313630010000	25312070130000	25311240140000	25313390080000
25312090050000	25303080270000	25312060080000	25311120210000	25303090070000
25311060080000	25313150020000	25311180040000	25303090230000	25303100080000
25303090100000	25313480040000	25311180260000	25311050050000	25312030140000
25313550010000	25303120180000			

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.