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	25311120270000
Property address	2034 UNION ST HSE
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
$20,000	**$15,615**	**$4,385**

21.9% of the current assessed value.
Estimated tax effect about $930 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 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 $9.76 per square foot. This home is assessed at $12.50 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,600 square feet gives $15,615. 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	1,600 square feet
Land area	9,710 square feet
Year built	1880
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$20,000
Assessed value per square foot	$12.50

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	193
3	Built within 15 years of this home	32
4	Same building type	18
5	Same construction quality grade	18

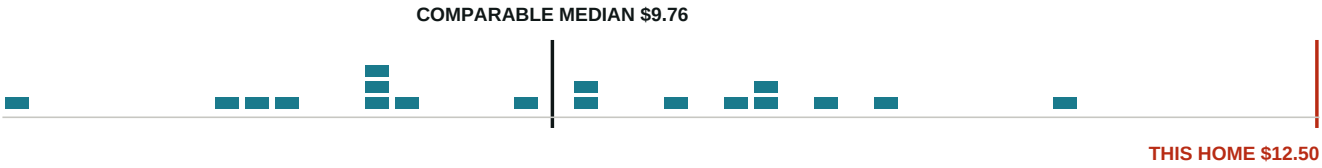
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$7.80 per square foot
25th percentile	$9.11 per square foot
Median	$9.76 per square foot
75th percentile	$10.51 per square foot
Highest assessed	$11.58 per square foot
This home	$12.50 per square foot
Position	assessed above 18 of the 18 comparable properties, the 100th percentile



$7.80 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $12.50 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$9.76
Building area of this home	1,600 sq ft
Median multiplied by building area	**$15,615**
Current total assessed value	$20,000
Difference, the reduction requested	**$4,385**

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 $4,385 in assessed value is worth roughly $930 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 18 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
25311230070000	13000 CHICAGO ST	1,796	1893	2	1	$14,000	$7.80
25313370080000	13316 REXFORD ST	1,402	1882	2	1	$12,000	$8.56
25312100330000	1932 HIGH ST	1,728	1895	2	1	$15,000	$8.68
25313470010000	2315 BROADWAY AVE	1,474	1883	2	1	$13,000	$8.82
25312150440000	1864 VERMONT ST	1,428	1893	3	1	$13,000	$9.10
25313070050000	2003 VERMONT ST	1,426	1883	2	1	$13,000	$9.12
25311030260000	2334 WALNUT ST	1,755	1882	3	2	$16,000	$9.12
25312110230000	1836 HIGH ST	1,740	1893	3	1	$16,000	$9.20
25313550060000	2255 MARKET ST	1,763	1887	3	1	$17,000	$9.64
25312110200000	1848 HIGH ST	1,620	1894	3	1	$16,000	$9.88
25311250290000	2028 VERMONT ST	1,516	1888	2	1	$15,000	$9.89
25313520010000	2029 BROADWAY AVE	1,570	1891	3	1	$16,000	$10.19
25313070230000	2007 VERMONT ST	1,434	1887	2	1	$15,000	$10.46
25313050090000	13108 HOYNE AVE	1,530	1892	4	12	$16,096	$10.52
25311010150000	2262 PRAIRIE ST	1,514	1888	3	1	$16,000	$10.57
25311060100000	12759 IRVING AVE	1,494	1888	3	2	$16,000	$10.71
25313650070000	2141 DESPLAINES ST	1,558	1893	2	1	$17,000	$10.91
25311250010000	2061 YORK ST	1,468	1893	3	1	$17,000	$11.58
25311120270000	**2034 UNION ST HSE**	**1,600**	**1880**	**3**	**2**	**$20,000**	**$12.50**

Median of all 18 comparables: $9.76 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 18 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.

25311230070000	25313370080000	25312100330000	25313470010000	25312150440000
25313070050000	25311030260000	25312110230000	25313550060000	25312110200000
25311250290000	25313520010000	25313070230000	25313050090000	25311010150000
25311060100000	25313650070000	25311250010000		

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.