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	25313070150000
Property address	2006 GROVE 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
$18,000	**$14,991**	**$3,009**

16.7% of the current assessed value.
Estimated tax effect about $638 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 13 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 $14.01 per square foot. This home is assessed at $16.82 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,070 square feet gives $14,991. 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	1,070 square feet
Land area	5,600 square feet
Year built	1938
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$18,000
Assessed value per square foot	$16.82

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	570
2	Building area within 15% of this home	252
3	Built within 15 years of this home	87
4	Same building type	13
5	Same construction quality grade	13

The comparable figure used is the median of all 13 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 13 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	13
Lowest assessed	$12.04 per square foot
25th percentile	$12.89 per square foot
Median	$14.01 per square foot
75th percentile	$15.95 per square foot
Highest assessed	$20.41 per square foot
This home	$16.82 per square foot
Position	assessed above 11 of the 13 comparable properties, the 85th percentile



$12.04 per sq ft — 13 comparable properties by assessed value per square foot, one mark is one property — $20.41 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 13 comparables	$14.01
Building area of this home	1,070 sq ft
Median multiplied by building area	**$14,991**
Current total assessed value	$18,000
Difference, the reduction requested	**$3,009**

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 $3,009 in assessed value is worth roughly $638 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 13 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
25313400120000	2232 BROADWAY AVE	1,080	1925	3	1	$13,000	$12.04
25312080240000	12812 HONORE ST	1,224	1941	3	1	$15,000	$12.25
25311020210000	2210 PRAIRIE ST	1,202	1952	4	1	$15,000	$12.48
25311070020000	12807 IRVING AVE	1,164	1923	2	1	$15,000	$12.89
25312030390000	12725 HONORE ST	1,098	1941	3	1	$15,000	$13.66
25313400110000	2236 BROADWAY AVE	1,080	1925	3	1	$15,000	$13.89
25313580060000	2101 MARKET ST	1,142	1948	3	1	$16,000	$14.01
25313070060000	2026 GROVE ST	1,080	1924	2	1	$16,000	$14.81
25312130390000	1813 HIGH ST	1,165	1946	3	2	$18,000	$15.45
25303010220000	2220 123RD PL	1,003	1947	3	1	$16,000	$15.95
25303050260000	2342 COLLINS ST	1,040	1933	3	2	$17,000	$16.35
25313070150000	**2006 GROVE ST HSE**	**1,070**	**1938**	**2**	**1**	**$18,000**	**$16.82**
25303090530000	2306 VERNON ST	1,217	1938	3	1	$21,000	$17.26
25313540070000	2327 MARKET ST	1,127	1945	3	1	$23,000	$20.41

Median of all 13 comparables: $14.01 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 13 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.

25313400120000	25312080240000	25311020210000	25311070020000	25312030390000
25313400110000	25313580060000	25313070060000	25312130390000	25303010220000
25303050260000	25303090530000	25313540070000		

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.