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	25321040490000
Property address	12821 S JUSTINE ST
Township	Calumet (14)
Assessor neighborhood	14030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$17,000

20.3% of the current assessed value.

COMPARABLES IMPLY

$13,548

REDUCTION REQUESTED

$3,452

Estimated tax effect about $732 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 945 other properties in assessor neighborhood 14030 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 $12.10 per square foot. This home is assessed at $15.18 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,120 square feet gives $13,548. 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	1,120 square feet
Land area	5,125 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$17,000
Assessed value per square foot	$15.18

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	1,242
2	Building area within 15% of this home	1,043
3	Built within 15 years of this home	988
4	Same building type	947
5	Same construction quality grade	945

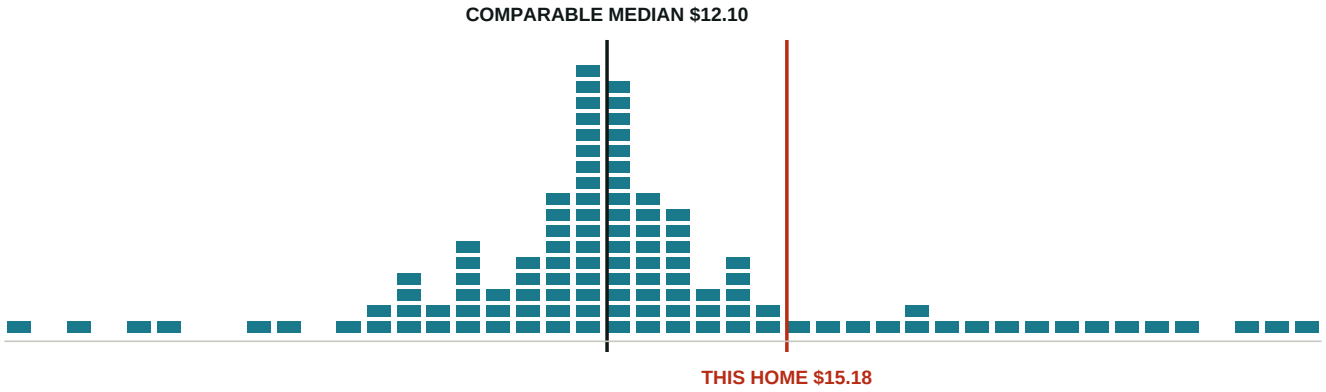
The comparable figure used is the median of all 945 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 945 properties 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	945
Lowest assessed	$1.77 per square foot
25th percentile	$11.09 per square foot
Median	$12.10 per square foot
75th percentile	$13.03 per square foot
Highest assessed	$24.34 per square foot
This home	$15.18 per square foot
Position	assessed above 870 of the 945 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 945 comparables	$12.10
Building area of this home	1,120 sq ft
Median multiplied by building area	**$13,548**
Current total assessed value	$17,000
Difference, the reduction requested	**$3,452**

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 $3,452 in assessed value is worth roughly $732 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

945 properties passed every filter. The 60 closest in building area to this home are set out below, sorted by assessed value per square foot. All 945 are listed by index number in section 6, and the median in section 4 is taken over all of them.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25293270620000	12627 S THROOP ST	1,116	1954	3	1	$2,475	$2.22
25304070060000		1,120	1962	3	1	$10,000	$8.93
25304070050000		1,120	1962	3	1	$10,000	$8.93
25293200480000		1,115	1953	3	1	$10,000	$8.97
25294110530000		1,125	1949	3	1	$12,000	$10.67
25322180360000		1,118	1959	3	1	$12,000	$10.73
25293030360000		1,114	1956	3	1	$12,000	$10.77
25293030270000		1,126	1955	3	1	$13,000	$11.55
25293020600000		1,126	1956	3	1	$13,000	$11.55
25294110600000		1,125	1959	3	1	$13,000	$11.56
25294110510000		1,125	1959	3	1	$13,000	$11.56
25321010480000		1,120	1955	3	1	$13,000	$11.61
25321040460000		1,120	1955	3	1	$13,000	$11.61
25293310070000		1,118	1957	3	1	$13,000	$11.63
25293120360000		1,118	1956	3	1	$13,000	$11.63
25293310040000		1,118	1958	3	1	$13,000	$11.63
25293310020000		1,118	1957	3	1	$13,000	$11.63
25293120390000		1,118	1956	3	1	$13,000	$11.63
25293150190000		1,116	1958	3	1	$13,000	$11.65
25294110610000		1,125	1959	3	1	$15,000	$13.33
25293030220000		1,124	1956	3	1	$15,000	$13.35
25321040540000		1,120	1955	3	1	$15,000	$13.39
25321010490000		1,120	1955	3	1	$15,000	$13.39
25321040560000		1,120	1955	3	1	$15,000	$13.39
25321010550000		1,120	1956	3	1	$15,000	$13.39
25321010610000		1,120	1956	3	1	$15,000	$13.39
25321010520000		1,120	1955	3	1	$15,000	$13.39
25321040470000		1,120	1955	3	1	$15,000	$13.39
25321040440000		1,120	1955	3	1	$15,000	$13.39
25321010530000		1,120	1956	3	1	$15,000	$13.39
25321010470000		1,120	1955	3	1	$15,000	$13.39
25321010580000		1,120	1956	3	1	$15,000	$13.39
25321010500000		1,120	1955	3	1	$15,000	$13.39
25321030610000		1,120	1955	3	1	$15,000	$13.39
25321010460000		1,120	1955	3	1	$15,000	$13.39
25321010600000		1,120	1956	3	1	$15,000	$13.39
25321180190000		1,117	1962	3	1	$15,000	$13.43
25294030420000		1,115	1958	3	1	$15,000	$13.45
25321030580000		1,120	1955	3	1	$15,312	$13.67
25293270430000		1,116	1954	3	1	$15,525	$13.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25294110520000		1,125	1959	3	1	$16,000	$14.22
25294110590000		1,125	1959	3	1	$16,000	$14.22
25294110570000		1,125	1959	3	1	$16,000	$14.22
25294110550000		1,125	1959	3	2	$16,000	$14.22
25294110560000		1,125	1959	3	1	$16,000	$14.22
25294060470000		1,124	1952	3	1	$16,000	$14.23
25321010560000		1,120	1956	3	2	$16,000	$14.29
25321040430000		1,120	1955	4	2	$16,000	$14.29
25321040420000		1,120	1957	3	1	$16,000	$14.29
25321030600000		1,120	1955	3	1	$16,000	$14.29
25321010540000		1,120	1956	3	1	$16,000	$14.29
25321040510000		1,120	1955	3	1	$17,000	$15.18
25321040520000		1,120	1955	3	1	$17,000	$15.18
25321040530000		1,120	1955	3	1	$17,000	$15.18
25321040550000		1,120	1955	3	1	$17,000	$15.18
25293030030000		1,120	1956	3	1	$17,000	$15.18
25321040500000		1,120	1955	3	1	$17,000	$15.18
25321040490000	**12821 S JUSTINE ST**	**1,120**	**1955**	**3**	**1**	**$17,000**	**$15.18**
25321010570000		1,120	1956	3	2	$20,000	$17.86
25294110540000		1,125	1959	4	2	$23,000	$20.44
25321040480000		1,120	1955	3	1	$23,000	$20.54

Median of all 945 comparables: $12.10 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 14030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 945 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.

25293020790000	25304200460000	25293270620000	25294080240000	25304130480000
25304120430000	25293200570000	25294100600000	25304200290000	25304200280000
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25321040710000	25321040700000	25304170500000	25321040620000	25304120730000
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25293130370000	25293050260000	25321170070000	25293130530000	25321150130000
25294090250000	25322180200000	25321040590000	25321120270000	25293200650000

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.