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	25321040620000
Property address	12814 S LAFLIN 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

$21,000

30.9% of the current assessed value.

COMPARABLES IMPLY

$14,516

Estimated tax effect about $1,375 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,484

SECTION 1

The argument in one paragraph

The Assessor values 939 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 $17.50 per square foot, which is 45% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,200 square feet gives $14,516. 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	1,200 square feet
Land area	5,125 square feet
Year built	1957
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	2
Half bathrooms	None recorded

Total assessed value	$21,000
Assessed value per square foot	$17.50

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	1,242
2	Building area within 15% of this home	1,057
3	Built within 15 years of this home	993
4	Same building type	941
5	Same construction quality grade	939

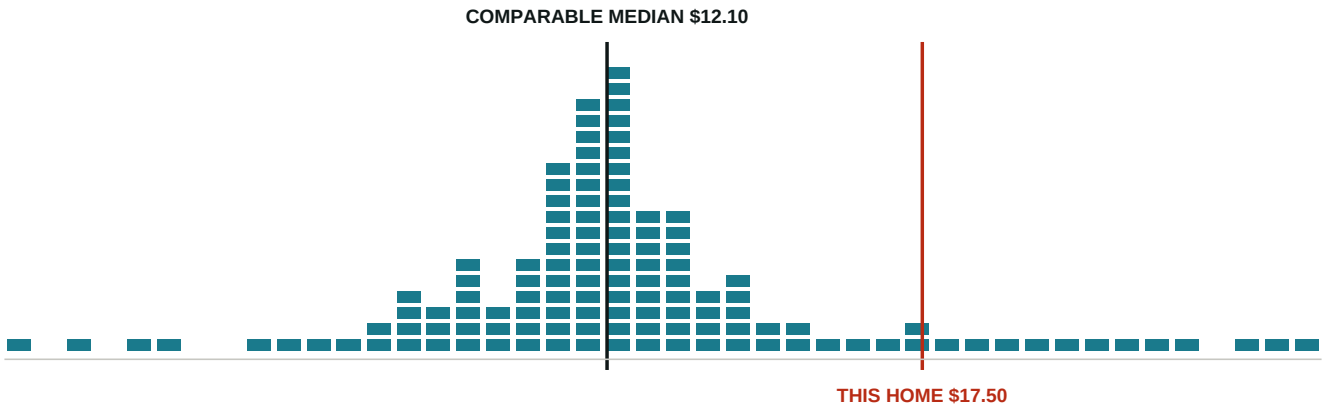
The comparable figure used is the median of all 939 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 939 properties 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	939
Lowest assessed	$1.77 per square foot
25th percentile	$11.06 per square foot
Median	$12.10 per square foot
75th percentile	$13.07 per square foot
Highest assessed	$24.34 per square foot
This home	$17.50 per square foot
Position	assessed above 888 of the 939 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 939 comparables	$12.10
Building area of this home	1,200 sq ft
Median multiplied by building area	**$14,516**
Current total assessed value	$21,000
Difference, the reduction requested	**$6,484**

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 $6,484 in assessed value is worth roughly $1,375 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

939 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 939 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
25293200570000	12541 S ELIZABETH ST	1,195	1952	4	1	$4,875	$4.08
25294040200000	12329 S MORGAN ST	1,205	1955	3	1	$7,938	$6.59
25294040190000	12329 S MORGAN ST	1,205	1955	3	1	$7,938	$6.59
25293190700000	12516 S ELIZABETH ST	1,198	1952	4	1	$10,000	$8.35
25293250580000	12611 S LOOMIS ST	1,194	1952	3	1	$10,000	$8.38
25293200170000	12541 S ELIZABETH ST	1,195	1952	4	1	$10,125	$8.47
25293270600000		1,202	1952	3	1	$12,000	$9.98
25294070200000		1,200	1948	3	1	$12,000	$10.00
25293140310000		1,207	1961	3	1	$13,000	$10.77
25304200510000		1,205	1962	3	1	$13,000	$10.79
25294110240000		1,201	1957	3	1	$13,000	$10.82
25293300150000		1,200	1958	3	1	$13,000	$10.83
25293120330000		1,200	1959	3	1	$13,000	$10.83
25293300160000		1,200	1958	3	1	$13,000	$10.83
25293300140000		1,200	1958	3	1	$13,000	$10.83
25293120320000		1,200	1964	3	1	$13,000	$10.83
25293220140000		1,200	1962	3	1	$13,000	$10.83
25294090280000		1,200	1963	3	1	$13,000	$10.83
25322170060000		1,205	1961	3	1	$15,000	$12.45
25321130160000		1,205	1961	3	1	$15,000	$12.45
25293190530000		1,205	1953	3	1	$15,000	$12.45
25293130390000		1,200	1954	3	1	$15,000	$12.50
25321040640000		1,200	1957	3	1	$15,000	$12.50
25294010360000		1,200	1960	3	1	$15,000	$12.50
25321040670000		1,200	1958	3	1	$15,000	$12.50
25293160030000		1,200	1961	3	1	$15,000	$12.50
25294010370000		1,200	1960	3	1	$15,000	$12.50
25321040630000		1,200	1959	3	1	$15,000	$12.50
25321030570000		1,200	1956	3	1	$15,000	$12.50
25322010610000		1,200	1957	3	1	$15,000	$12.50
25321040600000		1,200	1957	3	1	$15,000	$12.50
25321030500000		1,200	1956	3	1	$15,000	$12.50
25321030510000		1,200	1956	3	1	$15,000	$12.50
25294010390000		1,200	1961	3	1	$15,000	$12.50
25322070450000		1,200	1965	3	1	$15,000	$12.50
25322190460000		1,200	1967	3	1	$15,000	$12.50
25294020280000		1,200	1963	3	1	$15,000	$12.50
25321180230000		1,200	1963	3	1	$15,000	$12.50
25321030490000		1,200	1956	3	1	$15,000	$12.50
25322180430000		1,196	1968	3	1	$15,000	$12.54

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25322070600000		1,196	1965	3	1	$15,000	$12.54
25294040450000		1,194	1962	3	1	$15,000	$12.56
25322180290000		1,194	1958	3	1	$15,000	$12.56
25322010650000		1,194	1958	3	1	$15,000	$12.56
25322010620000		1,194	1958	3	1	$15,000	$12.56
25321180060000		1,201	1957	3	1	$16,000	$13.32
25321030530000		1,200	1956	3	1	$16,000	$13.33
25321040580000		1,200	1957	3	1	$16,000	$13.33
25321030550000		1,200	1956	3	1	$16,000	$13.33
25322010580000		1,200	1957	3	1	$16,000	$13.33
25321030480000		1,200	1956	3	1	$16,000	$13.33
25321030520000		1,200	1956	3	1	$16,000	$13.33
25322010540000		1,200	1957	3	1	$16,000	$13.33
25321030560000		1,200	1956	3	1	$16,000	$13.33
25321030540000		1,200	1956	3	1	$16,000	$13.33
25294030460000		1,200	1965	3	1	$18,000	$15.00
25321040610000		1,200	1957	3	1	$18,000	$15.00
25321040650000		1,200	1957	3	1	$18,000	$15.00
25321040620000	**12814 S LAFLIN ST**	**1,200**	**1957**	**3**	**2**	**$21,000**	**$17.50**
25321040660000		1,200	1957	3	1	$22,000	$18.33
25294010350000		1,200	1960	3	1	$24,000	$20.00

Median of all 939 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 939 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	25304200240000	25294080240000
25304130480000	25304120430000	25294080210000	25293200570000	25294100600000
25304200290000	25304200280000	25304060370000	25304060380000	25294040200000
25294040190000	25294000230000	25294000220000	25293160620000	25294030050000
25294030040000	25293160480000	25293230440000	25293260310000	25304200560000
25293240150000	25293240140000	25293240450000	25293250520000	25293250440000
25293190620000	25293200490000	25293160420000	25293160440000	25293160650000
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25293160590000	25293190700000	25293250580000	25304170480000	25293260550000
25293230450000	25293200170000	25293170570000	25293140550000	25293170520000
25293280550000	25293250460000	25304120420000	25293280500000	25293140600000
25293230530000	25293260630000	25293190500000	25294080220000	25293230500000
25293150700000	25293190590000	25293200460000	25293200540000	25293140500000
25293220570000	25293140510000	25293140450000	25293220300000	25293150420000
25293150530000	25293150520000	25293150690000	25293230620000	25293230630000
25293200550000	25293190670000	25293200190000	25304070060000	25304070050000
25293270540000	25293200480000	25293260320000	25293180470000	25293240510000
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25304080660000	25293250470000	25304190450000	25304120740000	25294080120000
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25293050440000	25293260610000	25294080380000	25293090550000	25293160560000
25293160580000	25293180410000	25321150470000	25321150330000	25321150350000
25321150410000	25321150460000	25293200560000	25321150310000	25321150500000
25321150360000	25293140540000	25321150370000	25293140440000	25321150290000
25321150340000	25293140430000	25321150390000	25321150280000	25321150420000
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25321000400000	25321000370000	25293050280000	25321170240000	25294010110000
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25321030550000	25322010580000	25321030480000	25321030520000	25322010540000
25321030560000	25321030540000	25293030220000	25321040540000	25321010490000

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25294060470000	25321170040000	25321170080000	25321170120000	25321010560000
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25294030460000	25321040610000	25321040650000	25321040510000	25321040520000
25321040530000	25321040550000	25321040490000	25293030030000	25321040500000
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25293130490000	25293120530000	25293120540000	25321150050000	25294090510000
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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.