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	25321160040000
Property address	12719 S BISHOP 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	COMPARABLES IMPLY	REDUCTION REQUESTED
$20,000	**$12,927**	**$7,073**

35.4% of the current assessed value.
Estimated tax effect about $1,500 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 851 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 $12.20 per square foot. This home is assessed at $18.87 per square foot, which is 55% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,060 square feet gives $12,927. 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	1,060 square feet
Land area	4,625 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	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$20,000
Assessed value per square foot	$18.87

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	933
3	Built within 15 years of this home	889
4	Same building type	853
5	Same construction quality grade	851

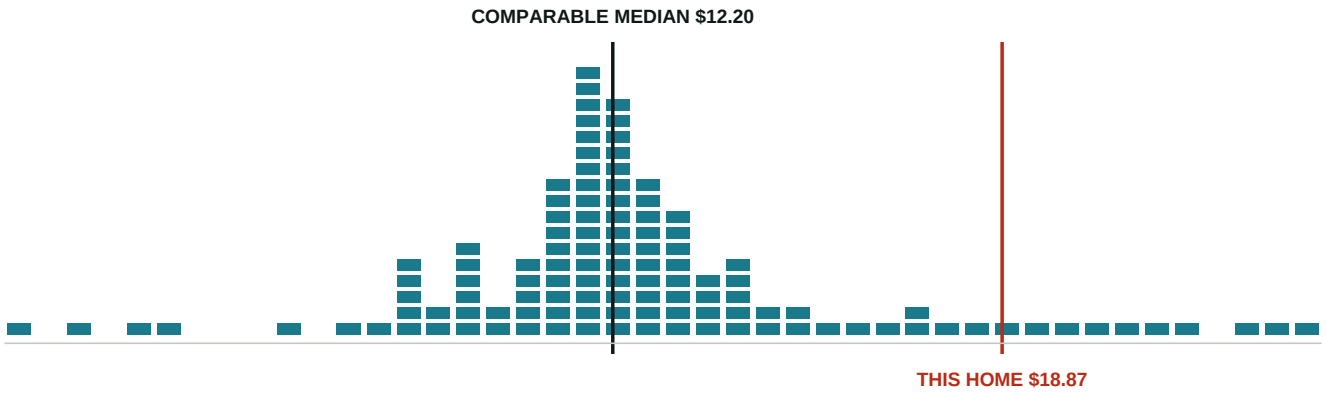
The comparable figure used is the median of all 851 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 851 properties 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	851
Lowest assessed	$1.77 per square foot
25th percentile	$11.19 per square foot
Median	$12.20 per square foot
75th percentile	$13.11 per square foot
Highest assessed	$24.34 per square foot
This home	$18.87 per square foot
Position	assessed above 819 of the 851 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 851 comparables	$12.20
Building area of this home	1,060 sq ft
Median multiplied by building area	**$12,927**
Current total assessed value	$20,000
Difference, the reduction requested	**$7,073**

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 $7,073 in assessed value is worth roughly $1,500 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

851 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 851 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
25294100600000	12404 S CARPENTER ST	1,064	1953	3	1	$5,150	$4.84
25304060370000	12422 S LINCOLN ST	1,056	1963	4	2	$6,931	$6.56
25304060380000	12422 S LINCOLN ST	1,056	1963	4	2	$6,931	$6.56
25294030050000	1011 W 123RD ST	1,064	1959	3	1	$8,000	$7.52
25294030040000	1011 W 123RD ST	1,064	1959	3	1	$8,000	$7.52
25293260550000	12600 S THROOP ST	1,063	1954	2	1	$9,000	$8.47
25294080120000		1,056	1948	3	1	$10,000	$9.47
25293030050000		1,064	1956	3	1	$12,000	$11.28
25293060280000		1,056	1955	2	1	$12,000	$11.36
25293030090000		1,064	1956	3	1	$13,000	$12.22
25321190280000		1,061	1960	3	1	$13,000	$12.25
25321160230000		1,060	1955	3	1	$13,000	$12.26
25321140220000		1,060	1955	2	1	$13,000	$12.26
25321160140000		1,060	1955	3	1	$13,000	$12.26
25294100190000		1,060	1960	3	1	$13,000	$12.26
25293230120000		1,060	1957	3	1	$13,000	$12.26
25321180090000		1,060	1958	3	1	$13,000	$12.26
25293090510000		1,060	1956	3	1	$13,000	$12.26
25321160110000		1,060	1955	3	1	$13,000	$12.26
25321180050000		1,060	1957	3	1	$13,000	$12.26
25321140140000		1,060	1954	3	1	$13,000	$12.26
25321160130000		1,060	1955	3	1	$13,000	$12.26
25321140170000		1,060	1955	3	1	$13,000	$12.26
25321190030000		1,060	1958	2	1	$13,000	$12.26
25321190060000		1,060	1958	3	1	$13,000	$12.26
25321140080000		1,060	1954	2	1	$13,000	$12.26
25321180020000		1,060	1957	2	1	$13,000	$12.26
25321160190000		1,060	1955	3	1	$13,000	$12.26
25321160210000		1,060	1955	3	1	$13,000	$12.26
25321180080000		1,060	1958	3	1	$13,000	$12.26
25321190070000		1,060	1958	2	1	$13,000	$12.26
25293230130000		1,060	1957	3	1	$13,000	$12.26
25321140160000		1,060	1955	3	1	$13,000	$12.26
25321140200000		1,060	1955	3	1	$13,000	$12.26
25321190080000		1,060	1958	3	1	$13,000	$12.26
25294100200000		1,060	1959	3	1	$13,000	$12.26
25321160290000		1,060	1955	3	1	$13,000	$12.26
25321160090000		1,060	1955	2	1	$13,000	$12.26
25321140190000		1,060	1955	2	1	$13,000	$12.26
25293220040000		1,058	1956	3	1	$13,000	$12.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25304110690000		1,058	1963	3	1	$13,000	$12.29
25293220030000		1,058	1956	3	1	$13,000	$12.29
25322010700000		1,057	1960	2	1	$13,000	$12.30
25293220110000		1,056	1958	3	1	$13,000	$12.31
25293140060000		1,056	1957	3	1	$13,000	$12.31
25293140130000		1,056	1956	3	2	$13,000	$12.31
25293220100000		1,056	1962	2	1	$13,000	$12.31
25321190290000		1,061	1960	3	1	$15,000	$14.14
25321160270000		1,060	1955	3	1	$15,000	$14.15
25321140120000		1,060	1954	3	1	$15,000	$14.15
25321140060000		1,060	1954	3	1	$15,000	$14.15
25321140040000		1,060	1954	3	1	$15,000	$14.15
25321160250000		1,060	1955	3	2	$15,000	$14.15
25321140100000		1,060	1954	3	1	$15,000	$14.15
25321140020000		1,060	1954	3	1	$15,000	$14.15
25321140230000		1,060	1955	3	1	$15,000	$14.15
25321160050000		1,060	1955	3	1	$15,000	$14.15
25321180070000		1,060	1958	3	1	$15,000	$14.15
25321160070000		1,060	1955	3	1	$15,000	$14.15
25304220480000		1,058	1956	3	2	$15,000	$14.18
25321160040000	**12719 S BISHOP ST**	**1,060**	**1955**	**2**	**1**	**$20,000**	**$18.87**

Median of all 851 comparables: $12.20 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 851 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
25293200570000	25294100600000	25304060370000	25304060380000	25294040200000
25294040190000	25294030050000	25294030040000	25293260310000	25293160440000
25293270610000	25293250530000	25293170500000	25293160590000	25293190700000
25293250580000	25304170480000	25293260550000	25293230450000	25293200170000
25293170570000	25293140550000	25293170520000	25293280550000	25293250460000
25293280500000	25293140600000	25293230530000	25293260630000	25293190500000
25293230500000	25293150700000	25293190590000	25293200460000	25293200540000
25293140500000	25293220570000	25293140510000	25293140450000	25293220300000
25293150420000	25293150530000	25293150520000	25293150690000	25293230620000
25293230630000	25293200550000	25293190670000	25293270650000	25293200530000
25293200190000	25293140590000	25304070060000	25304070050000	25304220530000
25293140610000	25293200480000	25293260320000	25293180470000	25304160400000
25293190740000	25293190560000	25294100540000	25304170460000	25293250600000
25293170720000	25304170470000	25293240460000	25304080660000	25293250470000
25304190450000	25294080120000	25304190460000	25304160570000	25304160580000
25294080380000	25293160580000	25321150470000	25321150330000	25321150350000
25321150410000	25321150460000	25293200560000	25321150310000	25321150500000
25321150360000	25293140540000	25321150370000	25293140440000	25321150290000
25321150340000	25293140430000	25321150390000	25321150280000	25321150420000
25293130540000	25321150320000	25293230150000	25321150300000	25321150400000
25321150440000	25321150490000	25293190600000	25294020430000	25293260470000
25321120090000	25293190420000	25293260440000	25293120450000	25293120490000
25293120510000	25304170540000	25304220560000	25294080400000	25293170710000
25304240090000	25304170510000	25304240020000	25304170520000	25293200200000
25304230040000	25293170530000	25293270600000	25294070200000	25322160020000
25293130500000	25293110440000	25293100700000	25293060270000	25293030350000
25293310250000	25293160640000	25304230100000	25293240530000	25294110530000
25293120470000	25293110450000	25322180360000	25293140310000	25293310150000
25293030360000	25304200510000	25294110240000	25293300150000	25293120330000
25293300160000	25293300140000	25293120320000	25293220140000	25294090280000
25293040690000	25293050130000	25293310100000	25321180210000	25321180180000
25293310110000	25322170040000	25294090180000	25293300250000	25293300200000
25293300290000	25293300230000	25293300270000	25293300190000	25293300180000
25293300210000	25293120380000	25293120370000	25293120500000	25293100760000
25293030240000	25294050400000	25293030330000	25293030250000	25293030290000
25293030310000	25293030230000	25293060370000	25304170580000	25304190400000
25293060360000	25304190410000	25293040640000	25293190100000	25293030280000
25293040440000	25293090560000	25293040450000	25322180240000	25293020540000
25293020560000	25293020530000	25322170180000	25293310290000	25293310310000
25293310240000	25293310270000	25293310330000	25293310230000	25293310190000
25293310280000	25293310210000	25293060470000	25294050740000	25293310010000
25293310060000	25293030260000	25294080480000	25304230070000	25293050570000
25293060320000	25294090050000	25293220500000	25304020480000	25294000300000
25293020700000	25293020660000	25293030050000	25304130310000	25293050310000

25293050290000	25293050270000	25293060280000	25293120350000	25293150200000
25304230150000	25322190440000	25294030340000	25293030320000	25293120340000
25321170060000	25293300240000	25293300220000	25293300260000	25304160510000
25304160530000	25304160560000	25304240170000	25293030110000	25293030040000
25293030180000	25293030130000	25293310120000	25293310160000	25293030170000
25293030150000	25293300170000	25293030100000	25293030120000	25293030140000
25293170450000	25293020800000	25293310090000	25321160100000	25293040590000
25293220090000	25321180140000	25321150240000	25304060530000	25321150120000
25293030210000	25293060380000	25293140420000	25293120290000	25294030390000
25293030270000	25293020600000	25293060460000	25293020580000	25294010480000
25293020590000	25322160050000	25294110600000	25294110510000	25304240180000
25304240200000	25304230170000	25304230180000	25304230200000	25304230190000
25293130510000	25293150770000	25293190430000	25321010480000	25321040460000
25293310070000	25293120360000	25293310040000	25293310020000	25293200760000
25293120390000	25293150190000	25321150220000	25321150170000	25294080310000
25293200590000	25293200670000	25293200720000	25293280600000	25293200700000
25293200690000	25293280590000	25293200630000	25304200480000	25293130470000
25321150430000	25293220120000	25321110610000	25321150020000	25322160010000
25322160340000	25322160250000	25322160510000	25322160360000	25322160240000
25322160350000	25321120200000	25322160220000	25322160040000	25322160170000
25321110670000	25322160070000	25322160320000	25322160300000	25293140210000
25293150630000	25293210280000	25293090630000	25322170070000	25322170020000
25293040680000	25321180200000	25293310220000	25293310180000	25293170690000
25293170620000	25293180420000	25293170660000	25304070750000	25304070760000
25293210400000	25304200470000	25294020320000	25294090260000	25294020310000
25293050580000	25304240130000	25304220500000	25293180050000	25293040420000
25293200180000	25293050600000	25293050610000	25304240100000	25294080390000
25304240030000	25304220520000	25304240070000	25304240110000	25304240160000
25304240230000	25304240240000	25304240250000	25304240260000	25304240270000
25293040430000	25304220510000	25304220490000	25304240280000	25304240140000
25304240050000	25304240060000	25304240040000	25304240150000	25304170530000
25304220540000	25304240010000	25304240120000	25322170250000	25322170260000
25322170290000	25322180220000	25322180060000	25293050630000	25322170270000
25293170730000	25321110530000	25304230060000	25304230010000	25304230050000
25304230080000	25304230020000	25304230030000	25293220290000	25293060210000
25293060220000	25293220010000	25322170130000	25322170110000	25322170150000
25322170090000	25322170120000	25322170140000	25322180170000	25322180320000
25322170160000	25322180190000	25322180210000	25322180310000	25322180180000
25293220020000	25322170170000	25293110610000	25321190330000	25293190570000
25294020230000	25304200490000	25304080630000	25293020620000	25293020680000
25321100310000	25321190090000	25293020690000	25293020650000	25293020770000
25294030170000	25293030090000	25321190280000	25321160230000	25321140220000
25321160140000	25294100190000	25293230120000	25321180090000	25293090510000
25321160110000	25321180050000	25321140140000	25321160130000	25321140170000
25321190030000	25321190060000	25321140080000	25321180020000	25321160190000
25321160210000	25321180080000	25321190070000	25293230130000	25321140160000
25321140200000	25321190080000	25294100200000	25321160290000	25321160090000
25321140190000	25293220040000	25304110690000	25293220030000	25322010700000
25293220110000	25293140060000	25293140130000	25293220100000	25304190470000
25321170280000	25321190310000	25293090650000	25304230110000	25304230120000
25304230130000	25321170090000	25321170100000	25321170150000	25321170050000
25293090660000	25304160540000	25304160550000	25304160520000	25321190370000
25294100400000	25293310130000	25322180420000	25322010690000	25293050560000

25322170060000	25321130160000	25293190530000	25321180150000	25321180170000
25304220470000	25321160240000	25321140210000	25321140090000	25321160080000
25321160280000	25321160300000	25321140030000	25321140110000	25321160060000
25321160180000	25321150080000	25304060510000	25304060500000	25321150190000
25293180550000	25321150270000	25321160200000	25304060520000	25321150030000
25304060540000	25304080640000	25321150150000	25321160030000	25321110630000
25321110570000	25321110690000	25293130390000	25321040640000	25294010360000
25321040670000	25293160030000	25294010370000	25321040630000	25321030570000
25322010610000	25321040600000	25321030500000	25321030510000	25294010390000
25322070450000	25322190460000	25294020280000	25321180230000	25321030490000
25304230160000	25293130520000	25304240190000	25304230210000	25304230220000
25304240340000	25293150760000	25322180010000	25322180430000	25322070600000
25293270080000	25293270050000	25294040450000	25322180290000	25322010650000
25322010620000	25294000270000	25322010660000	25322180090000	25322180330000
25322180380000	25322180100000	25322180080000	25321190100000	25293210370000
25293210360000	25294080230000	25322180300000	25322180230000	25321140050000
25321180160000	25293310170000	25321150200000	25322070580000	25293280620000
25322010600000	25293280660000	25293280670000	25293030200000	25321000440000
25321140130000	25321120240000	25322160440000	25321150100000	25321110650000
25322160410000	25322160420000	25321120300000	25322160260000	25322160380000
25322160460000	25322160080000	25322160150000	25322160110000	25322160180000
25322160490000	25322160140000	25294080050000	25294080060000	25321110590000
25322160120000	25321120110000	25304190430000	25304190390000	25304190420000
25294030400000	25294010500000	25294010130000	25321170270000	25293210250000
25293160510000	25322010680000	25293020810000	25294050750000	25294070570000
25294070560000	25293030190000	25321170210000	25322180110000	25321170310000
25322180130000	25322180120000	25293140640000	25304240080000	25294020380000
25321120330000	25294090200000	25304230090000	25321130180000	25293220280000
25304240330000	25321130190000	25321000320000	25322070530000	25293050280000
25321170240000	25294010110000	25293030300000	25294090270000	25293030340000
25293310080000	25322190150000	25322190510000	25322190450000	25322190490000
25322190480000	25322190500000	25322190430000	25322190160000	25293090680000
25294030350000	25321130220000	25321190350000	25321190260000	25321130200000
25321130150000	25321130170000	25293310140000	25321100270000	25293030070000
25321170290000	25321100280000	25322180050000	25322180040000	25304110710000
25293120300000	25321180060000	25294110610000	25321030530000	25321040580000
25321030550000	25322010580000	25321030480000	25321030520000	25322010540000
25321030560000	25321030540000	25293030220000	25321040540000	25321010490000
25321040560000	25321010550000	25321010610000	25321010520000	25321040470000
25321040440000	25321010530000	25321010470000	25321010580000	25321010500000
25321030610000	25321010460000	25321010600000	25321180190000	25294030420000
25322180270000	25323110130000	25304200440000	25321160020000	25321100230000
25293090580000	25322190170000	25322190220000	25322140460000	25322140450000
25304080690000	25322070520000	25321100220000	25321030580000	25321170300000
25294010120000	25322170300000	25321120040000	25322180340000	25322180370000
25322170050000	25322170100000	25322180020000	25322180350000	25322010670000
25321010400000	25322180400000	25293190520000	25293270430000	25322070590000
25293050300000	25293020310000	25321170030000	25294040110000	25323110090000
25321170260000	25322070470000	25321190290000	25321160270000	25321140120000
25321140060000	25321140040000	25321160250000	25321140100000	25321140020000
25321140230000	25321160050000	25321180070000	25321160070000	25304220480000
25294110520000	25294110590000	25294110570000	25294110550000	25294110560000
25304200120000	25294060470000	25321170040000	25321170080000	25321170120000

25321010560000 25321040430000 25321040420000 25321030600000 25321010540000
25322180390000 25322010590000 25321160260000 25321160120000 25321140180000
25321140150000 25321160220000 25294000260000 25322180070000 25322010710000
25293180600000 25322160090000 25322160210000 25294080100000 25293160520000
25304080670000 25322170030000 25321150550000 25294030460000 25321040610000
25321040650000 25321040510000 25321040520000 25321040530000 25321040550000
25321040490000 25293030030000 25321040500000 25304230140000 25322010530000
25321180130000 25294100230000 25322170400000 25293020550000 25293140490000
25321150060000 25293130490000 25293120530000 25293120540000 25321150050000
25294090510000 25321040710000 25321040700000 25304170500000 25321040620000
25293140530000 25294030440000 25293060230000 25294070550000 25304170550000
25321010570000 25293310200000 25321170140000 25321040660000 25322190540000
25293300280000 25321150450000 25293120430000 25304130650000 25293050320000
25294010510000 25294110200000 25321040690000 25321040680000 25293310320000
25294130180000 25294110040000 25322070480000 25293200620000 25322170280000
25294010350000 25293140040000 25322190420000 25321190320000 25294110540000
25293310260000 25321040480000 25293310050000 25293020740000 25321000310000
25304240290000 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.