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	25321190020000
Property address	12805 S LOOMIS 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

$20,000

23.9% of the current assessed value.

COMPARABLES IMPLY

$15,221

Estimated tax effect about $1,014 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,779

SECTION 1

The argument in one paragraph

The Assessor values 560 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 $11.63 per square foot. This home is assessed at $15.28 per square foot, which is 31% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,309 square feet gives $15,221. 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	1,309 square feet
Land area	4,750 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$20,000
Assessed value per square foot	$15.28

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	670
3	Built within 15 years of this home	605
4	Same building type	560
5	Same construction quality grade	560

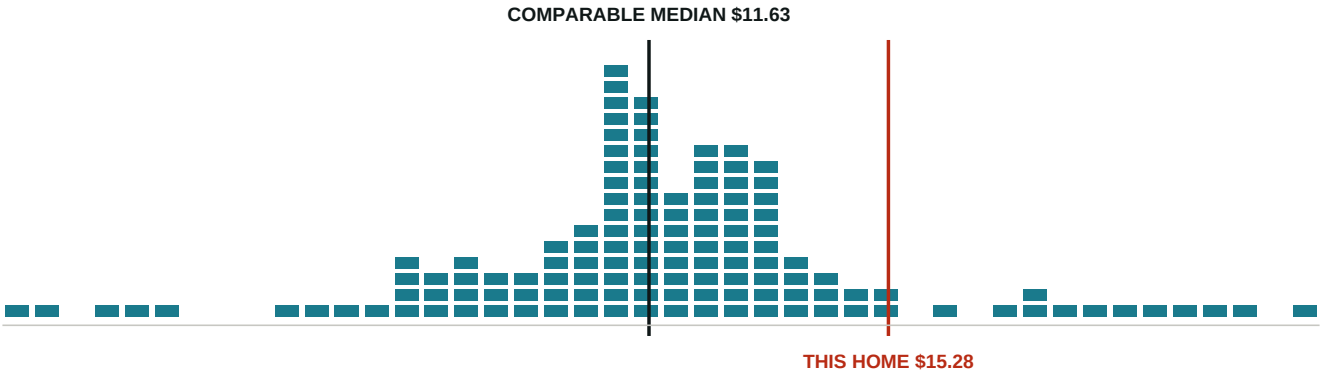
The comparable figure used is the median of all 560 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 560 properties 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	560
Lowest assessed	$1.77 per square foot
25th percentile	$10.83 per square foot
Median	$11.63 per square foot
75th percentile	$13.14 per square foot
Highest assessed	$21.85 per square foot
This home	$15.28 per square foot
Position	assessed above 524 of the 560 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 560 comparables	$11.63
Building area of this home	1,309 sq ft
Median multiplied by building area	**$15,221**
Current total assessed value	$20,000
Difference, the reduction requested	**$4,779**

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 $4,779 in assessed value is worth roughly $1,014 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

560 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 560 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
25304200240000	12614 S PAGE ST	1,313	1958	3	1	$2,988	$2.28
25293160480000	12536 S LOOMIS ST	1,306	1952	3	1	$10,000	$7.66
25293230440000	12602 S BISHOP ST	1,295	1952	3	1	$10,000	$7.72
25304200560000	12616 S PAGE ST	1,290	1950	2	1	$10,000	$7.75
25293270540000		1,339	1953	3	1	$12,000	$8.96
25293240510000		1,326	1952	2	1	$12,000	$9.05
25304200250000		1,313	1958	3	1	$11,888	$9.05
25293200450000		1,325	1954	3	2	$12,000	$9.06
25293190760000		1,312	1950	3	1	$12,000	$9.15
25293250500000		1,300	1958	3	1	$12,000	$9.23
25293280540000		1,299	1953	3	1	$12,000	$9.24
25293250430000		1,294	1952	3	1	$12,000	$9.27
25293050440000		1,345	1951	2	1	$13,000	$9.67
25293260610000		1,343	1952	4	2	$13,000	$9.68
25293090550000		1,341	1960	3	1	$13,000	$9.69
25294010460000		1,304	1944	3	1	$13,000	$9.97
25304170600000		1,300	1961	3	1	$13,000	$10.00
25304060570000		1,322	1954	3	1	$14,000	$10.59
25293090590000		1,341	1960	3	1	$15,000	$11.19
25293090620000		1,341	1959	3	1	$15,000	$11.19
25293090540000		1,341	1960	3	1	$15,000	$11.19
25293090690000		1,341	1960	3	1	$15,000	$11.19
25294110580000		1,341	1959	3	1	$15,000	$11.19
25293090670000		1,341	1960	3	1	$15,000	$11.19
25304180520000		1,340	1959	2	1	$15,000	$11.19
25304110680000		1,340	1963	3	1	$15,000	$11.19
25322170210000		1,340	1961	3	1	$15,000	$11.19
25321160310000		1,330	1955	3	1	$15,000	$11.28
25293190540000		1,329	1953	3	1	$15,000	$11.29
25293110630000		1,319	1955	3	1	$15,000	$11.37
25293090570000		1,313	1960	3	1	$15,000	$11.42
25293040670000		1,310	1956	3	1	$15,000	$11.45
25321120310000		1,301	1956	3	1	$15,000	$11.53
25293020730000		1,300	1962	3	1	$15,000	$11.54
25293020710000		1,300	1960	3	1	$15,000	$11.54
25293040600000		1,300	1956	3	1	$15,000	$11.54
25304170590000		1,300	1962	3	1	$15,000	$11.54
25293020720000		1,300	1960	3	1	$15,000	$11.54
25293180560000		1,300	1958	3	1	$15,000	$11.54
25293020750000		1,300	1962	3	1	$15,000	$11.54

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25293020760000		1,300	1961	3	1	$15,000	$11.54
25304070520000		1,296	1958	4	1	$15,000	$11.57
25294070600000		1,290	1964	3	1	$15,000	$11.63
25322180150000		1,290	1963	3	1	$15,000	$11.63
25322180140000		1,290	1963	3	1	$15,000	$11.63
25322180160000		1,290	1963	3	1	$15,000	$11.63
25321170200000		1,285	1961	3	1	$15,000	$11.67
25294130170000		1,285	1956	3	1	$15,000	$11.67
25294030370000		1,284	1953	3	1	$15,000	$11.68
25294060460000		1,282	1955	3	1	$15,000	$11.70
25304130680000		1,279	1963	3	1	$15,000	$11.73
25321020300000		1,342	1957	3	1	$16,000	$11.92
25321170020000		1,329	1956	3	1	$16,000	$12.04
25322170370000		1,295	1963	3	1	$16,000	$12.36
25322010560000		1,289	1963	3	1	$16,000	$12.41
25294040740000		1,279	1951	3	1	$16,000	$12.51
25322170380000		1,287	1963	3	1	$17,000	$13.21
25293240540000		1,340	1952	3	1	$18,000	$13.43
25321170330000		1,337	1961	3	2	$18,630	$13.93
25321190020000	**12805 S LOOMIS ST**	**1,309**	**1958**	**4**	**2**	**$20,000**	**$15.28**
25321090140000		1,343	1954	3	1	$26,092	$19.43

Median of all 560 comparables: $11.63 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 560 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	25293270620000	25304200240000	25294080240000	25304120430000
25294050320000	25294110260000	25294090010000	25294080210000	25293200570000
25304200290000	25304200280000	25294040210000	25294040220000	25294040200000
25294040190000	25294000230000	25294000220000	25293240550000	25293160620000
25294110250000	25293160480000	25293230440000	25293260310000	25304200560000
25293240150000	25293240140000	25293240450000	25293250520000	25294090020000
25293250440000	25293260640000	25293190620000	25293200490000	25293160420000
25293220310000	25293180490000	25293160650000	25293280530000	25293150610000
25293170500000	25293130550000	25293190700000	25293250580000	25293230450000
25293200170000	25293170570000	25293140550000	25293170520000	25294090480000
25293280550000	25293250460000	25304120420000	25293280500000	25293140600000
25293260630000	25293190500000	25294080220000	25293030060000	25293190670000
25293200190000	25304070060000	25304070050000	25293270540000	25293200480000
25293260320000	25293240510000	25304200250000	25293200450000	25293190760000
25293250500000	25293280540000	25293250430000	25304130580000	25321150380000
25294050330000	25293060490000	25294000440000	25304190450000	25304120740000
25304190460000	25294000460000	25293100710000	25293050440000	25293260610000
25293090550000	25293160560000	25293180410000	25304100420000	25293190420000
25293260440000	25293120450000	25293120490000	25293120510000	25294010460000
25293270600000	25293110640000	25304170600000	25294070200000	25293030080000
25293030160000	25293110440000	25293100700000	25293060270000	25293030350000
25293140570000	25293170590000	25293180570000	25293310250000	25293160640000
25294090120000	25293040410000	25304110520000	25293040250000	25293160630000
25293040540000	25293040550000	25304130550000	25293240530000	25322190100000
25293060520000	25293110550000	25293090600000	25304060570000	25293300130000
25294110530000	25322060410000	25293120470000	25293110450000	25322180360000
25293140310000	25293310150000	25293030360000	25304200510000	25294110240000
25293300150000	25293120330000	25293300160000	25293300140000	25293120320000
25293220140000	25294090280000	25293240590000	25293310340000	25293310100000
25321130230000	25321180180000	25293310110000	25293300250000	25293300200000
25293300290000	25293300230000	25293300270000	25293300190000	25293300180000
25293300210000	25293170420000	25293020630000	25293120500000	25293100760000
25293020610000	25293030240000	25294050400000	25293030330000	25293030250000
25293030290000	25293030310000	25293030230000	25293060370000	25304170580000
25304190400000	25293060360000	25304190410000	25293190100000	25293030280000
25293040440000	25293090560000	25293040450000	25322180240000	25293020670000
25293020540000	25293020560000	25293020530000	25293310290000	25293310310000
25293310240000	25293310270000	25293310330000	25293310230000	25293310190000
25293310280000	25293310210000	25293060470000	25294050740000	25293310010000
25293310060000	25293030260000	25304190440000	25294080480000	25293090590000
25293090620000	25293090540000	25293090690000	25294110580000	25293090670000
25304180520000	25304110680000	25322170210000	25304230070000	25293050570000
25321140070000	25293060320000	25294090050000	25304020480000	25294000300000
25321160310000	25293190540000	25293050310000	25293050290000	25293050270000
25322170390000	25293120350000	25293150200000	25293110630000	25322190440000

25294030340000 25293030320000 25293120340000 25293300240000 25293300220000
25293300260000 25293090570000 25293030110000 25293030040000 25293030180000
25293030130000 25293040670000 25293310120000 25293310160000 25293030170000
25293030150000 25293300170000 25293030100000 25293030120000 25293030140000
25293020800000 25293310090000 25293220090000 25321180140000 25293030210000
25293060380000 25321120310000 25293120290000 25294030390000 25293020730000
25293020710000 25293040600000 25304170590000 25293020720000 25293180560000
25293020750000 25293020760000 25293030270000 25293020600000 25293060460000
25293020580000 25294010480000 25293020590000 25294110600000 25294110510000
25304070520000 25321010480000 25321040460000 25293310070000 25294070600000
25293120360000 25293310040000 25322180150000 25322180140000 25293310020000
25322180160000 25293120390000 25293150190000 25321130210000 25321170200000
25294130170000 25294080310000 25294030370000 25294060460000 25304130680000
25321170110000 25322190110000 25322010550000 25321170250000 25321020300000
25321180030000 25321180040000 25321190360000 25293180540000 25321190110000
25321180110000 25321170020000 25293020640000 25294000210000 25322190530000
25322190090000 25294040690000 25322190200000 25322190210000 25322190470000
25294040700000 25294080200000 25294010520000 25321040450000 25322190120000
25294030450000 25322070490000 25322070570000 25294080470000 25321010250000
25293090610000 25321010590000 25294110230000 25294000540000 25294000530000
25321000390000 25321000380000 25321000450000 25304190470000 25321170280000
25293090650000 25322170370000 25293090660000 25321190370000 25294100400000
25322010560000 25293310130000 25322170060000 25321130160000 25293190530000
25293130390000 25321040640000 25294010360000 25321040670000 25293160030000
25294010370000 25321040630000 25321030570000 25322010610000 25321040600000
25321030500000 25321030510000 25294010390000 25322070450000 25322190460000
25294020280000 25321180230000 25321030490000 25294040740000 25322180430000
25322070600000 25294040450000 25322180290000 25322010650000 25322010620000
25321190100000 25294080230000 25322180300000 25322180230000 25321180160000
25293310170000 25322070580000 25322010600000 25293030200000 25321000440000
25321140130000 25304190430000 25304190390000 25304190420000 25294030400000
25294010500000 25294010400000 25294010130000 25321170270000 25293020810000
25321170230000 25294050750000 25294070570000 25294070560000 25293030190000
25321170210000 25322180110000 25321170310000 25322180130000 25322180120000
25294000570000 25321120330000 25321130180000 25304240330000 25321130190000
25321000320000 25321040570000 25321190270000 25322070530000 25321000330000
25321000350000 25321000360000 25321000410000 25321000340000 25321000290000
25321000400000 25321000370000 25293050280000 25321170240000 25294010110000
25293030300000 25294090270000 25293030340000 25293310080000 25294130150000
25322190150000 25322190510000 25322190450000 25322190490000 25322190480000
25322190500000 25322190430000 25322190160000 25293090680000 25294030350000
25321130220000 25321190350000 25321190260000 25321130200000 25321130150000
25321130170000 25322170380000 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 25293240540000
25294030420000 25322180270000 25323110130000 25321030590000 25321160020000
25321030580000 25321170300000 25322180340000 25322180370000 25322170050000
25321120220000 25293270430000 25322070590000 25321160170000 25321170330000

25293050300000	25293020310000	25321170030000	25294040110000	25321170260000
25322070470000	25294110520000	25294110590000	25294110570000	25294110550000
25294110560000	25294060470000	25321010560000	25321040430000	25321040420000
25321030600000	25321010540000	25322010590000	25293190730000	25294040270000
25294050260000	25293280490000	25321150480000	25294030460000	25321040610000
25321040650000	25321040510000	25321040520000	25321040530000	25321040550000
25321040490000	25293030030000	25321040500000	25322010530000	25294040710000
25293020550000	25294090510000	25321040710000	25321040700000	25321040620000
25304120730000	25294030440000	25293060230000	25294070550000	25304170550000
25321010570000	25293310200000	25321130090000	25321000300000	25321040660000
25322190540000	25293300280000	25293120430000	25294010510000	25321040690000
25321040680000	25294130180000	25294110040000	25322070480000	25321090140000
25304200500000	25294010350000	25322190420000	25294110540000	25293310260000
25321040480000	25293310050000	25321000310000	25293050260000	25294090250000

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.