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	06262190010000
Property address	1005 VINE ST
Township	Hanover (18)
Assessor neighborhood	18020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$31,000	**$27,547**	**$3,453**

11.1% of the current assessed value.
Estimated tax effect about $732 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 2180 other properties in assessor neighborhood 18020 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 $23.58 per square foot. This home is assessed at $26.54 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,168 square feet gives $27,547. 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	1,168 square feet
Land area	11,538 square feet
Year built	1964
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	2

Total assessed value	$31,000
Assessed value per square foot	$26.54

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	2,816
2	Building area within 15% of this home	2,201
3	Built within 15 years of this home	2,193
4	Same building type	2,189
5	Same construction quality grade	2,180

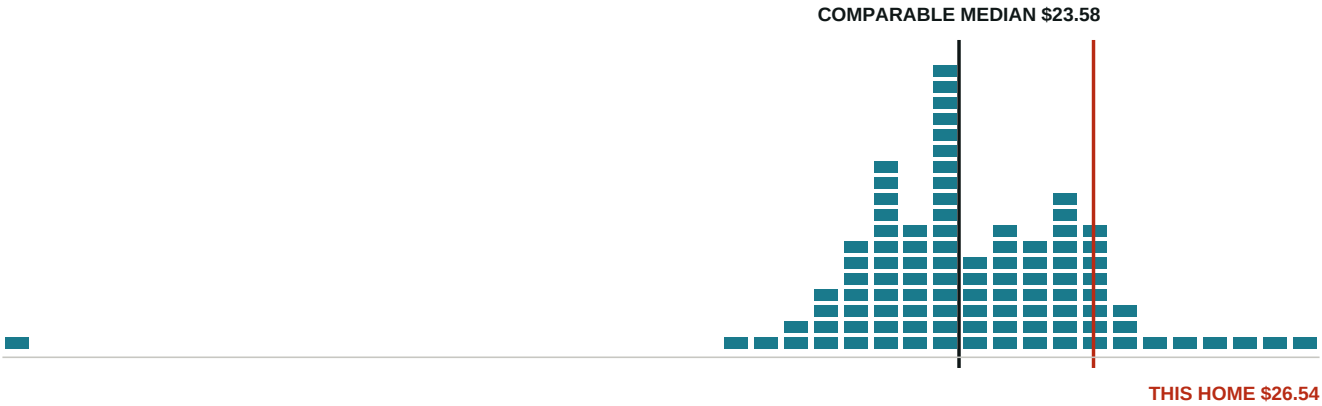
The comparable figure used is the median of all 2180 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 2180 properties 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	2,180
Lowest assessed	$2.56 per square foot
25th percentile	$22.22 per square foot
Median	$23.58 per square foot
75th percentile	$25.46 per square foot
Highest assessed	$31.51 per square foot
This home	$26.54 per square foot
Position	assessed above 2025 of the 2180 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 2180 comparables	$23.58
Building area of this home	1,168 sq ft
Median multiplied by building area	**$27,547**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,453**

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 $3,453 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

2180 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 2180 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
06232090330000		1,168	1963	3	1	$26,403	$22.61
06234040220000		1,168	1963	3	1	$26,477	$22.67
06234040360000		1,168	1963	3	1	$26,761	$22.91
06232090200000		1,168	1965	3	1	$26,788	$22.93
06232100220000		1,168	1963	3	1	$27,000	$23.12
06232080050000		1,168	1965	3	1	$27,103	$23.20
06261120180000		1,168	1973	3	1	$27,140	$23.24
06251030040000		1,168	1969	3	1	$27,160	$23.25
06264050220000		1,168	1971	3	1	$27,296	$23.37
06264110060000		1,168	1971	3	1	$27,659	$23.68
06232060390000		1,168	1962	3	1	$27,743	$23.75
06232150010000		1,168	1969	3	1	$28,000	$23.97
06251130050000		1,168	1966	3	1	$28,000	$23.97
06262150380000		1,168	1969	3	1	$28,011	$23.98
06264080340000		1,168	1971	3	1	$28,026	$23.99
06232150460000		1,168	1966	3	1	$28,027	$24.00
06262140170000		1,168	1967	3	1	$28,235	$24.17
06251070180000		1,168	1967	3	1	$28,273	$24.21
06261120340000		1,168	1970	3	1	$28,434	$24.34
06261120310000		1,168	1971	3	1	$28,484	$24.39
06232130270000		1,168	1963	3	1	$28,500	$24.40
06232160020000		1,168	1968	3	1	$28,601	$24.49
06232110070000		1,168	1964	3	1	$28,897	$24.74
06264050240000		1,168	1971	3	1	$29,000	$24.83
06232100570000		1,168	1967	3	1	$29,000	$24.83
06261120510000		1,168	1970	3	1	$29,000	$24.83
06232100530000		1,168	1964	3	1	$29,000	$24.83
06232100500000		1,168	1969	3	1	$29,000	$24.83
06261120170000		1,168	1970	3	1	$29,000	$24.83
06234110180000		1,168	1962	3	1	$29,000	$24.83
06232030290000		1,168	1962	3	1	$29,000	$24.83
06232130220000		1,168	1963	3	1	$29,000	$24.83
06234120160000		1,168	1968	3	1	$29,000	$24.83
06232150160000		1,168	1969	3	1	$29,000	$24.83
06262210010000		1,168	1965	3	1	$29,000	$24.83
06232100090000		1,168	1962	3	1	$29,000	$24.83
06232100520000		1,168	1963	3	1	$29,000	$24.83
06251030150000		1,168	1968	3	1	$29,000	$24.83
06234040160000		1,168	1966	3	1	$29,000	$24.83
06262230100000		1,168	1967	3	1	$29,001	$24.83

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
06262230010000		1,168	1966	3	1	$29,001	$24.83
06262230030000		1,168	1966	3	1	$29,001	$24.83
06261120260000		1,168	1974	3	1	$30,000	$25.68
06264200060000		1,168	1971	3	1	$30,000	$25.68
06251040790000		1,168	1971	3	1	$30,000	$25.68
06261120240000		1,168	1970	3	1	$30,000	$25.68
06261120350000		1,168	1974	3	1	$30,000	$25.68
06262130370000		1,168	1967	3	1	$30,000	$25.68
06262140230000		1,168	1967	3	1	$30,000	$25.68
06232150020000		1,168	1972	3	1	$30,000	$25.68
06232030240000		1,168	1966	3	1	$30,000	$25.68
06232070030000		1,168	1963	3	1	$30,000	$25.68
06251030140000		1,168	1971	3	1	$30,000	$25.68
06262020120000		1,168	1969	3	1	$30,000	$25.68
06262130070000		1,168	1967	3	1	$30,000	$25.68
06232060380000		1,168	1963	3	1	$30,000	$25.68
06232150200000		1,168	1969	3	1	$30,000	$25.68
06232150400000		1,168	1968	3	1	$30,000	$25.68
06234090220000		1,168	1968	3	1	$30,000	$25.68
06251040820000		1,168	1970	3	1	$30,000	$25.68
06262190010000	**1005 VINE ST**	**1,168**	**1964**	**3**	**1**	**$31,000**	**$26.54**

Median of all 2180 comparables: $23.58 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 18020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 2180 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.

06261120700000	06262020110000	06261010070000	06231040060000	06234040320000
06231060200000	06262150140000	06231110150000	06234070150000	06253170100000
06234080100000	06234100320000	06261020120000	06234020250000	06234030020000
06262130160000	06134010150000	06222010160000	06222030370000	06243070180000
06233080240000	06241100010000	06262190100000	06234120180000	06262150110000
06232090100000	06231090190000	06243030010000	06221030020000	06261070320000
06261060040000	06231050230000	06262070280000	06253140150000	06234070060000
06134050120000	06231120480000	06231040120000	06232140020000	06234060050000
06253110190000	06241020210000	06234070540000	06234000640000	06234100330000
06234120140000	06234100420000	06262080190000	06134160020000	06251060050000
06261030130000	06234090030000	06234100270000	06262140210000	06243040200000
06243040260000	06243070330000	06234100540000	06243040180000	06261120400000
06234070270000	06231050070000	06262060440000	06231110280000	06231120420000
06234080140000	06232030350000	06232150250000	06261010380000	06232100350000
06231040180000	06232080070000	06232080040000	06232050070000	06261010430000
06233040250000	06262060420000	06234110190000	06251090080000	06231040100000
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06361210010000	06261020380000	06262070250000	06261090070000	06243030070000
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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.