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	21304130140000
Property address	7759 S SOUTH SHORE DR
Township	Hyde Park (70)
Assessor neighborhood	70080
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$17,113

32.5% of the current assessed value.

COMPARABLES IMPLY

$11,557

Estimated tax effect about $1,178 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,556

SECTION 1

The argument in one paragraph

The Assessor values 75 other properties in assessor neighborhood 70080 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 $8.04 per square foot. This home is assessed at $11.91 per square foot, which is 48% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,437 square feet gives $11,557. 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	1,437 square feet
Land area	10,000 square feet
Year built	1888
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$17,113
Assessed value per square foot	$11.91

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	1,001
2	Building area within 15% of this home	444
3	Built within 15 years of this home	75
4	Same building type	75
5	Same construction quality grade	75

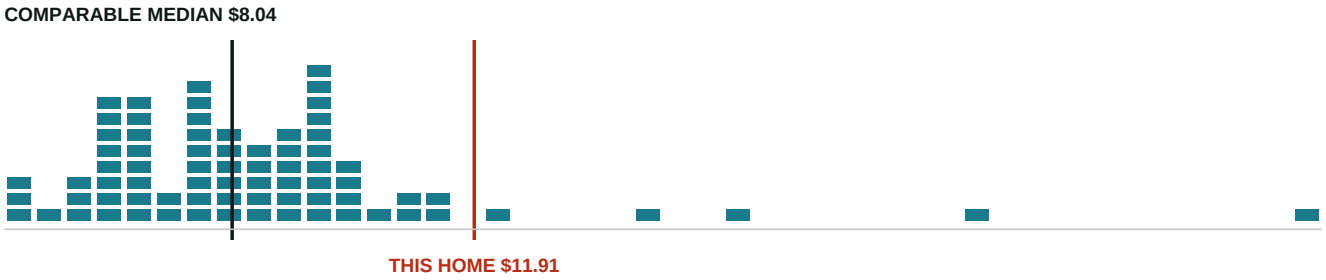
The comparable figure used is the median of all 75 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 75 properties 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	75
Lowest assessed	$4.41 per square foot
25th percentile	$6.50 per square foot
Median	$8.04 per square foot
75th percentile	$9.53 per square foot
Highest assessed	$25.44 per square foot
This home	$11.91 per square foot
Position	assessed above 70 of the 75 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 75 comparables	$8.04
Building area of this home	1,437 sq ft
Median multiplied by building area	**$11,557**
Current total assessed value	$17,113
Difference, the reduction requested	**$5,556**

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 $5,556 in assessed value is worth roughly $1,178 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

75 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 75 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
21302000110000	2700 E 75TH PL	1,430	1898	4	2	$6,300	$4.41
21303170040000	2817 E 76TH PL	1,516	1893	3	1	$6,900	$4.55
21303160070000	2725 E 76TH ST	1,586	1888	3	1	$7,301	$4.60
21303170110000	2835 E 76TH PL	1,470	1893	3	1	$7,501	$5.10
21303170100000	2831 E 76TH PL	1,396	1888	4	2	$7,501	$5.37
21304030100000	7746 S COLES AVE	1,460	1891	3	1	$8,000	$5.48
21301040360000	7221 S YATES BLVD	1,364	1893	3	2	$8,073	$5.92
20361200090000	8227 S EAST END AVE	1,358	1893	3	1	$8,201	$6.04
20361190280000	8240 S EAST END AVE	1,336	1893	3	1	$8,198	$6.14
20361190240000	8228 S EAST END AVE HSE	1,336	1893	3	1	$8,201	$6.14
20361190260000	8234 S EAST END AVE HSE	1,336	1893	4	1	$8,201	$6.14
20361190300000	8246 S EAST END AVE	1,336	1893	3	1	$8,201	$6.14
20361190170000	8208 S EAST END AVE	1,336	1893	3	1	$8,201	$6.14
20361200060000	8217 S EAST END AVE	1,296	1893	3	1	$8,011	$6.18
20361200040000	8211 S EAST END AVE	1,296	1893	3	1	$8,201	$6.33
21301160170000	2452 E 74TH PL	1,492	1898	4	1	$9,600	$6.43
21303110010000	2601 E 76TH ST	1,600	1888	3	1	$10,300	$6.44
20361190310000	8250 S EAST END AVE	1,586	1894	3	2	$10,348	$6.52
21301040030000	7223 S YATES BLVD	1,320	1893	3	1	$8,700	$6.59
21304040060000	2817 E 76TH ST HSE	1,408	1893	4	1	$9,300	$6.61
20361190180000	8210 S EAST END AVE HSE	1,356	1893	3	1	$9,186	$6.77
21304120080000	7715 S COLES AVE	1,474	1899	4	2	$10,177	$6.90
20361200130000	8239 S EAST END AVE	1,414	1893	3	1	$10,101	$7.14
21304030170000	2908 E 78TH ST	1,284	1901	3	2	$9,601	$7.48
20362210150000	8157 S LUELLA AVE	1,532	1892	3	2	$11,500	$7.51
20361190290000	8244 S EAST END AVE	1,336	1893	3	1	$10,101	$7.56
20361190250000	8232 S EAST END AVE	1,336	1893	3	1	$10,101	$7.56
20361190190000	8214 S EAST END AVE	1,336	1893	3	1	$10,101	$7.56
21304030020000	2805 E 77TH PL	1,448	1893	3	1	$11,000	$7.60
21303110170000	2608 E 77TH ST	1,486	1903	3	1	$11,300	$7.60
20251370110000	7441 S EUCLID AVE	1,470	1893	3	2	$11,609	$7.90
20361110360000	8056 S ANTHONY AVE	1,291	1898	4	1	$10,300	$7.98
21303160210000	2814 E 76TH PL HSE	1,492	1893	3	1	$12,000	$8.04
21303170280000	7652 S COLES AVE	1,540	1893	3	1	$13,000	$8.44
20361200170000	8251 S EAST END AVE	1,414	1893	3	3	$12,070	$8.54
20361200120000	8235 S EAST END AVE	1,414	1893	3	1	$12,101	$8.56
20361200110000	8233 S EAST END AVE	1,456	1897	3	1	$13,101	$9.00
20361190270000	8238 S EAST END AVE	1,336	1893	3	2	$12,101	$9.06
20362170380000	8123 S CHAPPEL AVE	1,400	1900	3	1	$12,701	$9.07
21301090290000	7310 S PHILLIPS AVE	1,423	1903	4	1	$13,000	$9.14

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20254040210000	7514 S LUELLA AVE	1,452	1903	3	1	$13,401	$9.23
21303060230000	2710 E 76TH ST	1,282	1893	3	1	$12,001	$9.36
21301180020000	7415 S KINGSTON AVE	1,536	1898	3	1	$14,500	$9.44
21301160070000	2459 E 74TH ST	1,564	1891	3	1	$14,900	$9.53
21301160100000	2469 E 74TH ST HSE	1,564	1891	3	1	$14,900	$9.53
21301160110000	2471 E 74TH ST	1,564	1892	3	1	$14,900	$9.53
21301160060000	2457 E 74TH ST	1,564	1892	4	1	$14,900	$9.53
21301160140000	2481 E 74TH ST	1,536	1891	3	1	$14,700	$9.57
21304040220000	2872 E 77TH ST	1,544	1889	3	1	$14,801	$9.59
21304030110000		1,460	1891	4	2	$14,000	$9.59
20251360330000		1,275	1878	4	2	$12,401	$9.73
21301170060000		1,520	1891	3	1	$14,900	$9.80
20352190170000		1,312	1898	3	2	$13,401	$10.21
21303220230000		1,596	1898	3	1	$17,000	$10.65
21301130340000		1,458	1898	4	2	$16,500	$11.32
20362250490000		1,312	1897	3	1	$15,000	$11.43
21304130140000	**7759 S SOUTH SHORE DR**	**1,437**	**1888**	**2**	**2**	**$17,113**	**$11.91**
21304040140000		1,542	1893	3	2	$19,000	$12.32
21303110020000		1,532	1890	6	3	$22,300	$14.56
25024050090000		1,288	1903	4	1	$20,600	$15.99
21302010180000		1,294	1887	3	1	$26,000	$20.09

Median of all 75 comparables: $8.04 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 75 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.

21302000110000	21303170040000	21303160070000	21303170110000	21303170100000
21304030100000	20362210250000	21301040360000	20361200090000	20361190280000
20361190240000	20361190260000	20361190300000	20361190170000	20361200060000
20361200040000	21301160170000	21303110010000	20361200100000	20361190310000
21301040030000	21304040060000	20361190180000	21304120080000	20361200130000
21304030170000	20362210150000	20361190290000	20361190250000	20361190190000
21304030020000	21303110170000	21303060210000	21303110050000	20251370110000
21301130220000	20361110360000	20361200050000	21303160210000	21304120050000
21303040120000	21303040140000	21303170280000	20361200170000	20361200120000
21303160160000	25024100220000	20361200110000	20361190270000	20362170380000
21301090290000	20254040210000	21303060230000	21301180020000	21301160070000
21301160100000	21301160110000	21301160060000	21301160140000	21304040220000
21304030110000	20251360330000	20352080180000	21301170060000	20361190200000
20352190170000	21303220170000	21303220230000	21301130340000	20362250490000
21304040140000	21303110020000	25024050090000	21302010180000	20243240040000

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.