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	25011080140000
Property address	8725 S BENNETT AVE
Township	Hyde Park (70)
Assessor neighborhood	70130
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$20,901	**$14,745**	**$6,156**

29.4% of the current assessed value.
Estimated tax effect about $1,306 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1738 other properties in assessor neighborhood 70130 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 $12.29 per square foot. This home is assessed at $17.42 per square foot, which is 42% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,200 square feet gives $14,745. 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	3,750 square feet
Year built	1959
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$20,901
Assessed value per square foot	$17.42

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	2,671
2	Building area within 15% of this home	2,100
3	Built within 15 years of this home	1,807
4	Same building type	1,738
5	Same construction quality grade	1,738

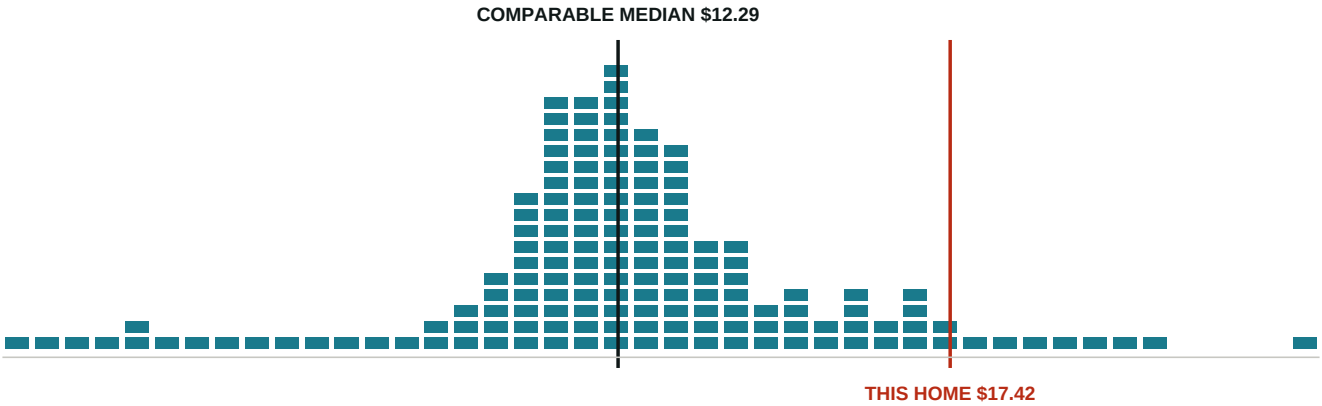
The comparable figure used is the median of all 1738 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1738 properties 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	1,738
Lowest assessed	$2.78 per square foot
25th percentile	$11.39 per square foot
Median	$12.29 per square foot
75th percentile	$13.40 per square foot
Highest assessed	$23.12 per square foot
This home	$17.42 per square foot
Position	assessed above 1698 of the 1738 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1738 comparables	$12.29
Building area of this home	1,200 sq ft
Median multiplied by building area	**$14,745**
Current total assessed value	$20,901
Difference, the reduction requested	**$6,156**

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 $6,156 in assessed value is worth roughly $1,306 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

1738 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 1738 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
26063080110000	9200 S ESSEX AVE	1,199	1958	3	1	$6,361	$5.31
26063080100000	9200 S ESSEX AVE	1,199	1958	3	1	$6,478	$5.40
25014220490000	9351 S LUELLA AVE	1,204	1960	3	2	$6,693	$5.56
25014220210000	9341 S LUELLA AVE	1,204	1960	3	1	$6,807	$5.65
25014220220000	9341 S LUELLA AVE	1,204	1960	3	1	$6,807	$5.65
25014220480000	9351 S LUELLA AVE	1,204	1960	3	2	$7,006	$5.82
26071080390000		1,200	1957	3	1	$9,986	$8.32
25012280580000		1,202	1956	3	1	$10,048	$8.36
25014060310000		1,200	1966	3	1	$11,400	$9.50
25014140070000		1,196	1959	2	1	$11,400	$9.53
26063120230000		1,200	1964	3	1	$11,500	$9.58
26061230040000		1,200	1966	3	1	$12,500	$10.42
26071390550000		1,200	1964	3	1	$12,600	$10.50
26063140580000		1,200	1958	3	1	$13,300	$11.08
25014070730000		1,200	1962	3	1	$13,401	$11.17
26071070300000		1,204	1966	3	1	$13,500	$11.21
25012110120000		1,203	1951	3	1	$13,501	$11.22
26063150750000		1,200	1961	3	1	$13,500	$11.25
26071080400000		1,200	1957	3	1	$13,500	$11.25
26071680290000		1,200	1965	3	1	$13,500	$11.25
26063150740000		1,200	1961	3	1	$13,501	$11.25
26063170510000		1,200	1961	3	1	$13,501	$11.25
25014070680000		1,200	1961	3	1	$13,501	$11.25
25012210050000		1,196	1953	3	1	$13,501	$11.29
26071080380000		1,200	1958	3	1	$13,600	$11.33
25014090630000		1,200	1961	3	1	$14,000	$11.67
25014000610000		1,197	1954	4	1	$14,122	$11.80
25011150250000		1,202	1950	3	1	$14,201	$11.81
25012100380000		1,203	1951	3	1	$14,601	$12.14
25012100280000		1,203	1951	3	1	$14,601	$12.14
26063170520000		1,200	1961	3	1	$14,600	$12.17
26071680340000		1,200	1965	3	1	$14,600	$12.17
26061160090000		1,200	1956	3	1	$14,601	$12.17
25014070660000		1,200	1960	3	2	$14,601	$12.17
25014070690000		1,200	1960	3	1	$14,601	$12.17
25014180840000		1,200	1960	3	1	$14,601	$12.17
25014070710000		1,200	1961	3	2	$14,601	$12.17
25012220350000		1,200	1963	3	1	$14,601	$12.17
25014060560000		1,200	1960	3	1	$14,601	$12.17
25012200340000		1,200	1953	3	1	$14,601	$12.17

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25014070670000		1,200	1960	3	1	$14,601	$12.17
25012220340000		1,200	1957	3	1	$14,601	$12.17
26061160110000		1,200	1956	3	1	$14,601	$12.17
25012020200000		1,199	1950	3	1	$14,601	$12.18
25014060580000		1,200	1967	3	1	$14,700	$12.25
25011020100000		1,200	1960	3	1	$14,700	$12.25
25014060610000		1,200	1966	3	1	$14,700	$12.25
25012030410000		1,199	1951	3	1	$14,700	$12.26
25014000620000		1,197	1954	3	1	$14,700	$12.28
25014200580000		1,200	1959	3	1	$15,601	$13.00
25014180810000		1,200	1960	3	2	$15,601	$13.00
25011070240000		1,200	1953	3	1	$15,601	$13.00
25014200570000		1,200	1959	3	1	$15,601	$13.00
26061160100000		1,200	1956	3	2	$15,601	$13.00
25011020110000		1,200	1957	4	3	$15,700	$13.08
25014000600000		1,197	1954	3	1	$15,700	$13.12
25014000590000		1,197	1954	3	1	$15,700	$13.12
25014190680000		1,200	1960	3	2	$16,701	$13.92
25011280300000		1,200	1957	3	1	$20,901	$17.42
25011080140000	**8725 S BENNETT AVE**	**1,200**	**1959**	**3**	**1**	**$20,901**	**$17.42**
25011090330000		1,201	1955	3	2	$21,901	$18.24

Median of all 1738 comparables: $12.29 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70130, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1738 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.

25012230500000	25012170320000	25012050180000	26061220020000	26061230150000
25012170450000	25014030240000	26061220530000	26061230410000	25013220130000
26061230090000	26071060370000	25013200240000	26071080430000	25014110180000
26063180290000	26063180300000	25012170040000	25012170690000	26071080440000
26061180080000	25014070370000	25014070360000	25014060370000	25014060360000
25014220500000	25013200140000	25014150320000	26061180070000	25014050050000
25014050060000	25014150330000	25014120140000	25014120130000	26063080110000
26063080100000	25011040170000	25014010230000	25014010240000	25012170460000
25011040180000	25014120110000	25014120120000	25014220490000	25014220510000
25014220210000	25014220220000	25014050030000	25014050040000	25014230170000
25014230160000	25014220480000	26061220010000	25014050010000	25014050020000
25011150380000	25011150370000	26061230100000	26071060380000	25014100060000
25014100070000	25014040020000	25014040010000	26061230140000	26061230400000
25013220140000	26063050140000	25014030230000	25012170310000	26061210200000
26063120440000	26071390430000	26071080390000	26063050530000	25012280580000
26061220390000	26063010120000	25014110170000	26063140450000	26071070190000
26063100440000	26063020390000	26071680370000	26061240080000	26061080390000
26063010490000	25014050110000	25011240200000	26063000620000	26071280090000
26071070420000	25014060310000	26063010500000	26063010510000	26063010520000
25014140070000	25013150430000	25013150470000	25013150460000	26071280540000
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25014060340000	26063190220000	25012050170000	25014230600000	26071060350000
25014150200000	25012110420000	26071700210000	25012260210000	26071280550000
26063050550000	25011090270000	25012270730000	25013200230000	26063050540000
25012040260000	26063090510000	26063190360000	26063120310000	25013180170000
26061180050000	25014130070000	25013170360000	25014140050000	26061220160000
25014240550000	26061180170000	26061180160000	26061180130000	25012200040000
26061210150000	26063190310000	26063050480000	25014060100000	25012100090000
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26071280480000	26061230040000	25012200070000	26061160020000	25011150280000
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25012190680000	26063090340000	26063100600000	26071070410000	25012110270000
25013210160000	25013210150000	25014100210000	26071170390000	25012310200000
25011020200000	26071700070000	26061210550000	25012100010000	25012100250000
25012100110000	26071680270000	25012210390000	26063090570000	26063100450000
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25012310190000	25012310170000	25012310130000	25012310150000	25012310160000
25012310110000	25012310140000	26061220150000	26061220110000	25012240250000
26061220030000	26061220070000	26061210190000	26061220140000	26061220130000
25012230340000	25012270640000	26071280520000	26071280510000	25012180230000
25011270210000	25014190520000	26063150530000	26063150520000	25011190530000
25011190570000	26071380070000	26071380280000	26071380320000	26071380110000
26071380170000	25012270630000	26071180300000	26061290440000	26061170330000
26071180420000	26061230510000	25012230050000	25012230490000	25012270610000
25012270600000	25012050540000	25012230030000	25012220110000	25012290260000
25011180480000	26071390390000	25012210140000	25012020400000	25011230130000
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25014020400000	25013220200000	26063010070000	26063170280000	25012190690000
25014050620000	26071680330000	25012270710000	25012130030000	25012120540000
25013220210000	25013220220000	25011030040000	26063090410000	25012050520000
25012150140000	25012150120000	25012050530000	25012030320000	25012030330000
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25012150150000	26071070460000	26071070450000	26071170470000	26071170500000

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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.