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	25013010630000
Property address	1741 E 91ST ST
Township	Hyde Park (70)
Assessor neighborhood	70151
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$29,001

15.5% of the current assessed value.

COMPARABLES IMPLY

$24,512

REDUCTION REQUESTED

$4,489

Estimated tax effect about $952 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 32 other properties in assessor neighborhood 70151 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 $12.05 per square foot. This home is assessed at $14.26 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,034 square feet gives $24,512. 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	2,034 square feet
Land area	7,500 square feet
Year built	1960
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$29,001
Assessed value per square foot	$14.26

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	172
2	Building area within 15% of this home	36
3	Built within 15 years of this home	35
4	Same building type	35
5	Same construction quality grade	32

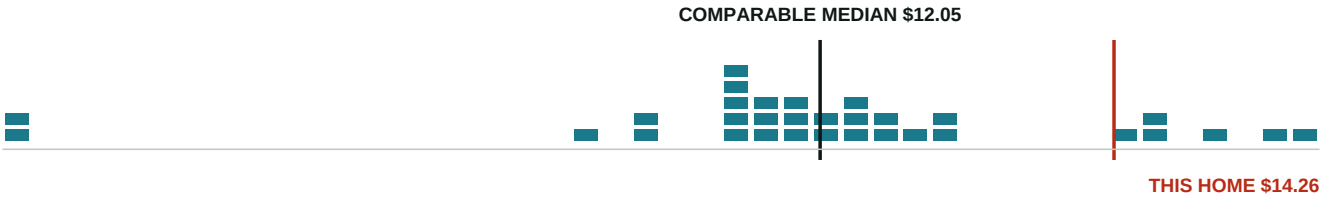
The comparable figure used is the median of all 32 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 32 properties 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	32
Lowest assessed	$5.91 per square foot
25th percentile	$11.43 per square foot
Median	$12.05 per square foot
75th percentile	$12.79 per square foot
Highest assessed	$15.80 per square foot
This home	$14.26 per square foot
Position	assessed above 26 of the 32 comparable properties, the 81st percentile



$5.91 per sq ft — 32 comparable properties by assessed value per square foot, one mark is one property — $15.80 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 32 comparables	$12.05
Building area of this home	2,034 sq ft
Median multiplied by building area	**$24,512**
Current total assessed value	$29,001
Difference, the reduction requested	**$4,489**

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 $4,489 in assessed value is worth roughly $952 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

All 32 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25013010120000	1735 E 91ST ST HSE	2,153	1961	4	3	$12,728	$5.91
25013010130000	1735 E 91ST ST HSE	2,153	1961	4	3	$12,728	$5.91
25013130270000	9246 S BENNETT AVE	2,316	1958	4	1	$23,600	$10.19
25013060540000	9137 S BENNETT AVE	2,208	1960	4	2	$23,700	$10.73
25013030040000	1712 E 92ND ST	1,834	1963	3	2	$19,780	$10.79
25013040190000	9116 S CONSTANCE AVE	1,795	1960	3	2	$20,300	$11.31
25013140610000	9215 S BENNETT AVE	2,092	1957	4	2	$23,700	$11.33
25013060760000	9144 S EUCLID AVE	2,172	1963	4	2	$24,700	$11.37
25013010400000	1711 E 91ST ST	1,834	1960	3	2	$21,000	$11.45
25013040330000	9157 S CREGIER AVE	2,069	1961	3	2	$23,700	$11.45
25013050070000	9127 S CONSTANCE AVE	2,123	1958	4	2	$24,600	$11.59
25013060530000	9133 S BENNETT AVE	1,856	1959	4	2	$21,700	$11.69
25013060550000	9143 S BENNETT AVE HSE	1,856	1959	4	2	$21,700	$11.69
25013050240000	9156 S BENNETT AVE	2,128	1966	4	2	$25,100	$11.80
25013040230000	9136 S CONSTANCE AVE	1,857	1959	4	2	$22,000	$11.85
25013010420000	1719 E 91ST ST	1,840	1960	3	2	$22,000	$11.96
25013050190000	9130 S BENNETT AVE	1,943	1958	4	2	$23,600	$12.15
25013030030000	1706 E 92ND ST	1,834	1962	4	2	$22,300	$12.16
25013040250000	9148 S CONSTANCE AVE	1,736	1959	4	2	$21,300	$12.27
25013030160000	9140 S CREGIER AVE	1,911	1963	4	2	$23,600	$12.35
25013030130000	9150 S CREGIER AVE	1,928	1963	4	2	$23,900	$12.40
25013050230000	9150 S BENNETT AVE	1,974	1958	4	2	$24,600	$12.46
25013030170000	9132 S CREGIER AVE	1,881	1974	3	2	$23,600	$12.55
25013030190000	1720 E 92ND ST	1,740	1966	4	2	$22,200	$12.76
25013040170000	9106 S CONSTANCE AVE	1,809	1960	3	2	$23,300	$12.88
25013040260000	9150 S CONSTANCE AVE	1,808	1959	3	2	$23,600	$13.05
25013010630000	**1741 E 91ST ST**	**2,034**	**1960**	**4**	**2**	**$29,001**	**$14.26**
25013090050000	9200 S CREGIER AVE	1,940	1972	4	2	$27,700	$14.28
25013050040000	9113 S CONSTANCE AVE	1,792	1960	3	1	$26,000	$14.51
25013050060000	9123 S CONSTANCE AVE HSE	1,777	1960	3	1	$26,000	$14.63
25013050150000	9106 S BENNETT AVE	1,779	1958	3	1	$26,625	$14.97
25013120250000	9200 S CONSTANCE AVE	1,756	1957	4	2	$27,000	$15.38
25013050160000	9112 S BENNETT AVE	1,772	1959	4	2	$28,000	$15.80

Median of all 32 comparables: $12.05 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70151, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 32 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.

25013010120000	25013010130000	25013130270000	25013060540000	25013030040000
25013040190000	25013140610000	25013060760000	25013010400000	25013040330000
25013050070000	25013060530000	25013060550000	25013050240000	25013040230000
25013010420000	25013050190000	25013030030000	25013040250000	25013030160000
25013030130000	25013050230000	25013030170000	25013030190000	25013040170000
25013040260000	25013090050000	25013050040000	25013050060000	25013050150000
25013120250000	25013050160000			

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.