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	25151240460000
Property address	10543 S FOREST AVE
Township	Hyde Park (70)
Assessor neighborhood	70220
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$14,001	**$10,562**	**$3,439**

24.6% of the current assessed value.
Estimated tax effect about $729 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 466 other properties in assessor neighborhood 70220 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 $9.31 per square foot. This home is assessed at $12.35 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,134 square feet gives $10,562. 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	1,134 square feet
Land area	5,625 square feet
Year built	1949
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$14,001
Assessed value per square foot	$12.35

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	936
2	Building area within 15% of this home	648
3	Built within 15 years of this home	536
4	Same building type	466
5	Same construction quality grade	466

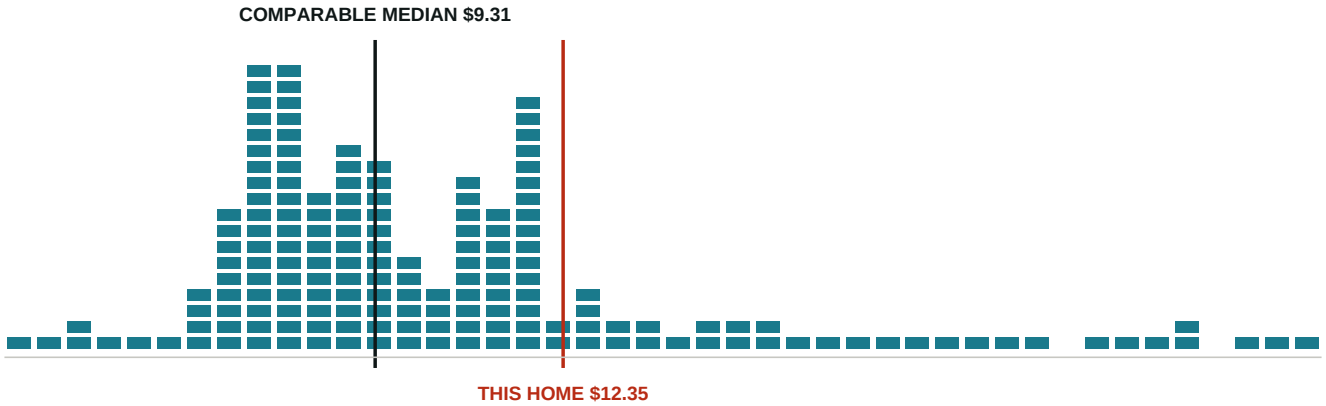
The comparable figure used is the median of all 466 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 466 properties 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	466
Lowest assessed	$3.33 per square foot
25th percentile	$7.77 per square foot
Median	$9.31 per square foot
75th percentile	$11.64 per square foot
Highest assessed	$24.58 per square foot
This home	$12.35 per square foot
Position	assessed above 391 of the 466 comparable properties, the 84th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 466 comparables	$9.31
Building area of this home	1,134 sq ft
Median multiplied by building area	**$10,562**
Current total assessed value	$14,001
Difference, the reduction requested	**$3,439**

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 $3,439 in assessed value is worth roughly $729 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

466 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 466 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
25154010270000	10718 S EBERHART AVE	1,152	1956	3	1	$8,200	$7.12
25154010210000	10747 S VERNON AVE	1,149	1954	3	1	$8,200	$7.14
25151290460000	10605 S CALUMET AVE	1,145	1953	3	1	$8,200	$7.16
25154010190000	10741 S VERNON AVE	1,123	1953	3	1	$8,200	$7.30
25154010350000	10742 S EBERHART AVE	1,117	1953	3	1	$8,200	$7.34
25151230100000		1,143	1958	3	1	$8,400	$7.35
25104160060000		1,138	1949	3	1	$8,400	$7.38
25151240290000		1,133	1940	3	1	$8,400	$7.41
25153060120000		1,132	1955	3	1	$8,400	$7.42
25154000340000		1,131	1948	3	1	$8,400	$7.43
25104160230000		1,131	1952	3	1	$8,400	$7.43
25104120240000		1,130	1941	3	1	$8,400	$7.43
25151160350000		1,128	1948	3	1	$8,400	$7.45
25152140320000		1,119	1955	3	1	$8,400	$7.51
25151280060000		1,118	1954	3	1	$8,400	$7.51
25151030370000		1,152	1962	3	1	$8,943	$7.76
25151280310000		1,143	1958	3	1	$9,300	$8.14
25152250040000		1,152	1954	3	1	$10,200	$8.85
25152010370000		1,152	1940	4	2	$10,200	$8.85
25152020360000		1,152	1961	3	1	$10,200	$8.85
25152160050000		1,152	1952	3	1	$10,200	$8.85
25151050230000		1,151	1953	3	1	$10,200	$8.86
25152160210000		1,146	1953	3	1	$10,200	$8.90
25153140330000		1,144	1955	3	1	$10,200	$8.92
25151230070000		1,143	1957	3	1	$10,200	$8.92
25151160060000		1,132	1948	3	1	$10,200	$9.01
25104160240000		1,132	1948	4	1	$10,200	$9.01
25151230190000		1,127	1949	3	1	$10,200	$9.05
25151220290000		1,122	1948	3	1	$10,200	$9.09
25151030290000		1,120	1952	3	1	$10,200	$9.11
25152010300000		1,119	1955	3	1	$10,200	$9.12
25152260040000		1,116	1960	3	1	$10,200	$9.14
25153060110000		1,116	1955	3	1	$10,200	$9.14
25152230260000		1,116	1953	3	1	$10,300	$9.23
25151280490000		1,143	1958	3	1	$10,600	$9.27
25152100020000		1,121	1951	3	1	$10,736	$9.58
25151230060000		1,152	1957	3	1	$11,200	$9.72
25152160220000		1,146	1953	3	1	$11,200	$9.77
25151230110000		1,143	1958	3	1	$11,200	$9.80
25151220370000		1,139	1954	3	1	$11,200	$9.83

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25104020190000		1,131	1955	3	2	$11,200	$9.90
25152080180000		1,121	1952	3	1	$11,200	$9.99
25152040320000		1,120	1955	3	1	$11,200	$10.00
25154070120000		1,142	1953	3	1	$12,206	$10.69
25151030350000		1,120	1952	3	1	$12,000	$10.71
25153150220000		1,142	1953	3	1	$13,000	$11.38
25153060420000		1,137	1954	3	1	$13,000	$11.43
25151290270000		1,131	1948	3	1	$13,000	$11.49
25151250340000		1,122	1958	3	1	$13,000	$11.59
25151290210000		1,117	1955	3	1	$13,000	$11.64
25103210360000		1,117	1953	3	1	$13,000	$11.64
25152100010000		1,121	1951	3	2	$13,200	$11.78
25152040360000		1,138	1951	3	1	$14,001	$12.30
25151240460000	**10543 S FOREST AVE**	**1,134**	**1949**	**3**	**1**	**$14,001**	**$12.35**
25103260160000		1,133	1949	3	1	$14,000	$12.36
25153050570000		1,128	1955	3	1	$14,000	$12.41
25103210370000		1,117	1952	3	1	$16,900	$15.13
25151220380000		1,139	1954	3	1	$18,000	$15.80
25151040180000		1,134	1956	3	2	$18,000	$15.87
25154020320000		1,128	1957	3	1	$20,300	$18.00
25152110090000		1,146	1955	3	1	$25,500	$22.25

Median of all 466 comparables: $9.31 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70220, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 466 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.

25153060500000	25154120840000	25154120850000	25104050310000	25103200200000
25103200190000	25104160070000	25104160080000	25154120900000	25154130650000
25154130670000	25104050320000	25152250360000	25151280380000	25152000310000
25153150120000	25151250450000	25151260460000	25151140210000	25103260030000
25152150390000	25151250170000	25154130580000	25154000230000	25104030310000
25151060200000	25152040330000	25151250160000	25103130210000	25104070200000
25152140310000	25154010260000	25152020330000	25152090240000	25104110330000
25154070220000	25152010130000	25151280220000	25151270280000	25154020460000
25152070120000	25152020130000	25152010110000	25154010270000	25154010210000
25151220340000	25151220330000	25151290460000	25153140310000	25154130610000
25154020120000	25104110380000	25104060190000	25104120070000	25154010190000
25153050030000	25153060490000	25151220190000	25153150150000	25154010350000
25151230100000	25152090280000	25152090270000	25154120890000	25104160060000
25154010180000	25152090110000	25151240290000	25153060120000	25154000340000
25104160230000	25152030180000	25104120240000	25152080170000	25151160350000
25154130630000	25152110190000	25152140320000	25151280060000	25103180070000
25153070330000	25152080140000	25151280240000	25152140080000	25151050320000
25104150130000	25152010160000	25152150110000	25152150050000	25152150060000
25152150100000	25103200170000	25153140280000	25104060050000	25153070240000
25103130350000	25104180030000	25152140130000	25154130640000	25152150080000
25152150090000	25152110030000	25151250180000	25103140190000	25104130230000
25153150110000	25104060240000	25104070340000	25104140180000	25104170150000
25152000300000	25152000340000	25153060510000	25152140300000	25103250030000
25151030370000	25104110390000	25154000240000	25152230230000	25103200100000
25152010280000	25152100300000	25152150340000	25152150260000	25103060420000
25103180280000	25153040390000	25152260050000	25152260030000	25151150190000
25104120220000	25104110290000	25152110040000	25152020270000	25151030280000
25151050240000	25151260210000	25103250020000	25104160170000	25151240110000
25151140260000	25152090080000	25152010480000	25151040110000	25151270480000
25103130220000	25153070250000	25104170110000	25152160360000	25104110340000
25103180340000	25154070260000	25151280100000	25154020450000	25151280310000
25104060040000	25154090020000	25104050360000	25152190030000	25103180110000
25104080230000	25104050410000	25104050350000	25151240170000	25104030010000
25104060030000	25104030390000	25151250150000	25104160050000	25152000350000
25152140070000	25104110180000	25151230130000	25151160320000	25152020220000
25151280190000	25151220150000	25152150240000	25151040160000	25152240190000
25103270110000	25104100210000	25151250030000	25151280050000	25152240030000
25151040320000	25151150350000	25151170120000	25152040120000	25152190050000
25152000270000	25104010040000	25104010050000	25104100290000	25104090110000
25104090090000	25152140360000	25152140370000	25154010220000	25154010230000
25152250040000	25152010370000	25152020360000	25152160050000	25151050230000
25151150250000	25152160210000	25154120790000	25153140330000	25151230070000
25154090650000	25151260380000	25154020050000	25104020010000	25151160060000
25104160240000	25151230190000	25151040380000	25151220290000	25151030290000
25152010300000	25103210280000	25152040130000	25151170130000	25152260040000

25153060110000 25104140240000 25103280260000 25152190180000 25152230260000
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25104020120000 25151240280000 25151140250000 25151220040000 25104050280000
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25151240090000 25104150150000 25152150120000 25154130540000 25104090280000
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25152000360000 25103140030000 25152100020000 25151150290000 25152190040000
25152160190000 25151140110000 25104090080000 25151230060000 25153040070000
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25104080250000 25152070040000 25153050550000 25151280010000 25104020020000
25151060250000 25154080370000 25154130590000 25154120860000 25152260130000
25104030350000 25154120920000 25154090040000 25151240370000 25152000150000
25152000160000 25153140380000 25153060380000 25152140050000 25153140340000
25153060460000 25151270450000 25151270460000 25103250150000 25103140340000
25151140040000 25104180010000 25154020440000 25152010470000 25152020370000
25151060280000 25104020420000 25152070050000 25154080160000 25104030160000
25104050120000 25151240120000 25153150220000 25152260330000 25152260340000
25152140400000 25153050560000 25153060420000 25152020120000 25104070130000
25104120050000 25151290270000 25104150110000 25151260310000 25103250010000
25152110120000 25151250340000 25151150340000 25104030330000 25151290210000
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25152040360000 25103260160000 25153050570000 25104010150000 25104150430000
25151250310000 25154010250000 25104020410000 25103280230000 25153050540000
25151030190000 25152260270000 25104150460000 25104010170000 25104120080000
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25153140370000 25153060520000 25153060480000 25151140240000 25103130150000
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25151150180000 25103130290000 25103180240000 25103060410000 25103060050000
25151220260000 25151030360000 25152020160000 25154010320000 25154020320000
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25153070320000 25154120910000 25152110090000 25151260200000 25152250030000
25151040310000 25152100310000 25104180020000 25154090310000 25152100080000
25154120880000

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.

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