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	25153050540000
Property address	255 E 107TH ST
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

$15,000

26.9% of the current assessed value.

COMPARABLES IMPLY

$10,967

REDUCTION REQUESTED

$4,033

Estimated tax effect about $855 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 494 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 $9.33 per square foot. This home is assessed at $12.77 per square foot, which is 37% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,175 square feet gives $10,967. 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	1,175 square feet
Land area	5,375 square feet
Year built	1953
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$15,000
Assessed value per square foot	$12.77

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	703
3	Built within 15 years of this home	583
4	Same building type	494
5	Same construction quality grade	494

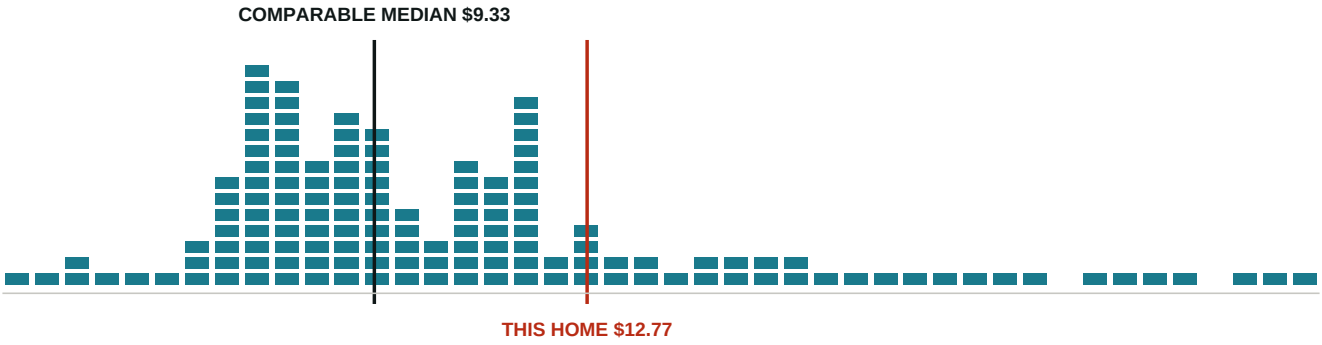
The comparable figure used is the median of all 494 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 494 properties 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	494
Lowest assessed	$3.33 per square foot
25th percentile	$7.78 per square foot
Median	$9.33 per square foot
75th percentile	$11.71 per square foot
Highest assessed	$24.58 per square foot
This home	$12.77 per square foot
Position	assessed above 418 of the 494 comparable properties, the 85th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 494 comparables	$9.33
Building area of this home	1,175 sq ft
Median multiplied by building area	**$10,967**
Current total assessed value	$15,000
Difference, the reduction requested	**$4,033**

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 $4,033 in assessed value is worth roughly $855 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

494 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 494 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
25152010130000	10321 S VERNON AVE	1,172	1951	3	1	$8,200	$7.00
25151270280000	10638 S FOREST AVE	1,194	1951	3	1	$8,400	$7.04
25152020130000	10323 S EBERHART AVE	1,161	1957	3	1	$8,200	$7.06
25152090170000	10449 S EBERHART AVE	1,156	1965	3	1	$8,200	$7.09
25152010110000	10315 S VERNON AVE	1,156	1955	3	1	$8,200	$7.09
25151220340000	10540 S PRAIRIE AVE	1,176	1956	3	1	$8,400	$7.14
25151220330000	10536 S PRAIRIE AVE	1,176	1956	3	1	$8,400	$7.14
25153140310000	308 E 109TH ST	1,171	1957	3	1	$8,400	$7.17
25154020120000	10719 S EBERHART AVE	1,156	1957	3	1	$8,325	$7.20
25104110380000	10123 S SAINT LAWRENCE A	1,159	1956	3	1	$8,400	$7.25
25104060190000	643 E 100TH PL	1,159	1941	3	1	$8,400	$7.25
25104120070000	10153 S SAINT LAWRENCE A	1,157	1954	3	1	$8,400	$7.26
25151220190000		1,158	1941	4	2	$8,480	$7.32
25104110390000		1,159	1956	3	1	$9,000	$7.77
25152010480000		1,153	1956	3	1	$9,200	$7.98
25154020450000		1,161	1955	3	1	$9,400	$8.10
25151220150000		1,197	1947	3	1	$10,200	$8.52
25152150240000		1,195	1952	3	1	$10,200	$8.54
25151040160000		1,194	1951	3	1	$10,200	$8.54
25152240190000		1,190	1955	3	1	$10,200	$8.57
25103270110000		1,190	1938	4	1	$10,200	$8.57
25151280050000		1,183	1954	3	1	$10,200	$8.62
25152240030000		1,182	1954	3	1	$10,200	$8.63
25104060110000		1,176	1968	3	1	$10,200	$8.67
25152040120000		1,166	1955	3	1	$10,200	$8.75
25152190050000		1,165	1954	3	1	$10,200	$8.76
25152000270000		1,176	1950	3	1	$10,300	$8.76
25104100290000		1,158	1941	3	1	$10,200	$8.81
25104090110000		1,157	1955	3	1	$10,200	$8.82
25104090090000		1,157	1955	3	1	$10,200	$8.82
25152140360000		1,168	1950	3	1	$10,300	$8.82
25152140370000		1,168	1950	3	1	$10,300	$8.82
25154010220000		1,153	1953	3	1	$10,200	$8.85
25154010230000		1,153	1953	3	1	$10,200	$8.85
25151240090000		1,189	1954	3	1	$11,200	$9.42
25151150070000		1,182	1940	3	1	$11,200	$9.48
25152250140000		1,179	1941	3	1	$11,200	$9.50
25152190040000		1,165	1958	3	1	$11,200	$9.61
25104090080000		1,157	1956	3	1	$11,200	$9.68
25151280410000		1,183	1941	3	1	$12,000	$10.14

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25104150080000		1,160	1940	3	1	$12,000	$10.34
25103250190000		1,158	1941	4	1	$12,000	$10.36
25104090100000		1,157	1955	3	1	$12,200	$10.54
25152000150000		1,184	1956	3	1	$13,000	$10.98
25152000160000		1,184	1956	3	1	$13,000	$10.98
25153060380000		1,182	1951	3	1	$13,000	$11.00
25103140340000		1,170	1940	3	1	$13,001	$11.11
25104180010000		1,164	1940	3	1	$13,000	$11.17
25154020440000		1,161	1955	3	1	$13,000	$11.20
25151040390000		1,185	1953	3	1	$14,000	$11.81
25153050540000	**255 E 107TH ST**	**1,175**	**1953**	**3**	**1**	**$15,000**	**$12.77**
25104120080000		1,157	1954	3	1	$15,000	$12.96
25151060360000		1,162	1954	3	1	$15,500	$13.34
25103130150000		1,167	1941	3	1	$17,000	$14.57
25104030300000		1,167	1955	3	1	$17,000	$14.57
25103070010000		1,160	1940	3	1	$16,900	$14.57
25151280110000		1,164	1954	3	1	$17,000	$14.60
25152080060000		1,175	1954	3	1	$17,200	$14.64
25151040150000		1,194	1951	3	2	$18,000	$15.08
25152010120000		1,156	1955	3	1	$18,000	$15.57
25151240100000		1,165	1953	5	2	$25,000	$21.46

Median of all 494 comparables: $9.33 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 494 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	25103040030000	25154120840000	25154120850000	25104050310000
25103200200000	25103200190000	25104160070000	25104160080000	25154120900000
25154130650000	25154130670000	25104050320000	25152250360000	25103040040000
25151280380000	25152000310000	25103140110000	25153150120000	25151250450000
25104120090000	25151260460000	25151140210000	25103260030000	25152150390000
25151250170000	25154130580000	25154000230000	25104030310000	25152040330000
25151250160000	25103130210000	25104070200000	25152140310000	25154010260000
25152020330000	25152090240000	25104110330000	25154070220000	25152010130000
25151280220000	25151290440000	25151270280000	25154020460000	25152070120000
25152020130000	25152090170000	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	25153060470000	25152110190000	25152140320000	25151280060000
25103180070000	25153070330000	25152080140000	25151280240000	25152140080000
25151050320000	25104150130000	25152010160000	25152150110000	25152150050000
25152150060000	25152150100000	25103200170000	25153140280000	25104060050000
25104060170000	25153070240000	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	25103210170000	25151230130000
25151160320000	25152020220000	25151280190000	25151220150000	25152150240000
25151040160000	25152240190000	25103270110000	25104100210000	25151250030000
25151280050000	25152240030000	25151040320000	25104060110000	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	25152250330000
25151260380000	25154020050000	25104020010000	25151160060000	25104160240000

25154070420000	25151230190000	25151040380000	25151220290000	25151030290000
25152010300000	25103210280000	25152040130000	25151170130000	25152260040000
25153060110000	25104140240000	25103210180000	25103280260000	25152190180000
25152230260000	25104060060000	25151280490000	25151060140000	25152190020000
25104120230000	25151280200000	25104020120000	25151240280000	25151140250000
25151220040000	25104050280000	25151280460000	25152250290000	25153150260000
25154010310000	25152010140000	25151240090000	25104150150000	25152150120000
25154130540000	25104090280000	25151150070000	25104100040000	25152250140000
25152140290000	25104090220000	25152000360000	25103140030000	25152100020000
25151150290000	25152190040000	25152160190000	25151140110000	25104090080000
25151230060000	25153040070000	25154080010000	25152160220000	25151140350000
25154070460000	25151230110000	25154090670000	25154130600000	25151220370000
25154130620000	25104020190000	25152080180000	25154020080000	25152040320000
25151280410000	25151150310000	25152140410000	25104150080000	25103250190000
25152010230000	25154070060000	25152260220000	25151260370000	25153140400000
25104090100000	25153070310000	25153070290000	25152140040000	25154070120000
25152020390000	25151030350000	25152040080000	25152040350000	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	25103210360000
25104030030000	25103250420000	25104170280000	25104050430000	25153070300000
25153070340000	25152090180000	25103260050000	25154010380000	25151270050000
25154010370000	25103250070000	25103180100000	25152150300000	25154130520000
25154120830000	25154130490000	25152100010000	25151140390000	25154090660000
25154120870000	25154130570000	25154130560000	25151060300000	25151040390000
25154000160000	25151260190000	25151140230000	25152070110000	25152140060000
25153050590000	25154020190000	25154130680000	25104150290000	25151160090000
25103280220000	25152230130000	25103140330000	25103260140000	25103140310000
25152040360000	25103180040000	25151240460000	25103260160000	25153050570000
25104010150000	25104150430000	25151250310000	25154010250000	25104020410000
25103280230000	25152100270000	25152010460000	25151030190000	25152260270000
25104150460000	25104010170000	25104120080000	25154000140000	25152080070000
25104090150000	25152070130000	25151140220000	25151060360000	25103130110000
25152260320000	25152260280000	25151140360000	25152090400000	25103280200000
25152070300000	25152150400000	25153140370000	25152080190000	25153060520000
25153060480000	25103110180000	25151140240000	25103130150000	25104030300000
25103070010000	25151280110000	25152080060000	25103120270000	25154070070000
25151040150000	25103210370000	25103250410000	25154130660000	25103200160000
25152010120000	25103040250000	25103110140000	25151220380000	25151040180000
25152090390000	25103180120000	25151150180000	25103110020000	25103110200000
25103180240000	25103060410000	25103060050000	25151220260000	25151030360000
25152020160000	25154010320000	25154020320000	25151140130000	25151220160000
25152140160000	25154020070000	25152110200000	25103110220000	25104020320000
25153140270000	25151240100000	25154000110000	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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