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	26171150270000
Property address	10726 S AVENUE F
Township	Hyde Park (70)
Assessor neighborhood	70240
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$22,800

13.5% of the current assessed value.

COMPARABLES IMPLY

$19,714

REDUCTION REQUESTED

$3,086

Estimated tax effect about $655 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 other properties in assessor neighborhood 70240 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 $7.79 per square foot. This home is assessed at $9.01 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,530 square feet gives $19,714. 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	2,530 square feet
Land area	4,216 square feet
Year built	1919
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$22,800
Assessed value per square foot	$9.01

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	26
2	Building area within 15% of this home	25
3	Built within 15 years of this home	22
4	Same building type	18
5	Same construction quality grade	18

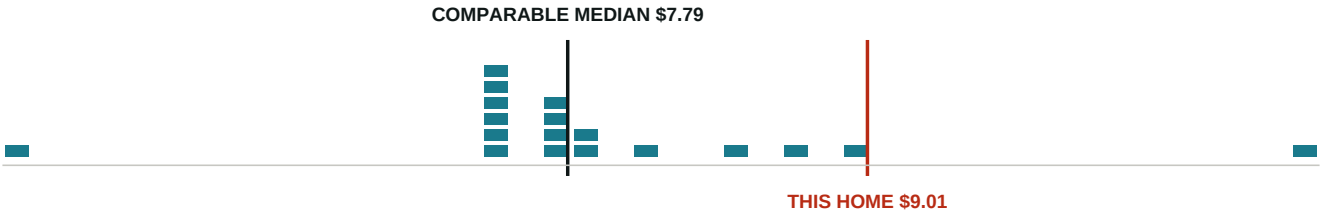
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$5.49 per square foot
25th percentile	$7.52 per square foot
Median	$7.79 per square foot
75th percentile	$8.10 per square foot
Highest assessed	$10.85 per square foot
This home	$9.01 per square foot
Position	assessed above 17 of the 18 comparable properties, the 94th percentile



$5.49 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $10.85 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$7.79
Building area of this home	2,530 sq ft
Median multiplied by building area	**$19,714**
Current total assessed value	$22,800
Difference, the reduction requested	**$3,086**

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 $3,086 in assessed value is worth roughly $655 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 18 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
26171010060000	10614 S AVENUE M	2,713	1919	3	1	$14,900	$5.49
26171150220000	10710 S AVENUE F	2,675	1919	4	2	$20,000	$7.48
26171070340000	10656 S AVENUE F	2,474	1917	4	2	$18,500	$7.48
26083010280000	10222 S AVENUE M	2,373	1912	4	2	$17,801	$7.50
26171150200000	10702 S AVENUE F	2,530	1919	4	1	$19,000	$7.51
26171070030000	10609 S AVENUE G	2,492	1917	4	2	$18,800	$7.54
26172050010000	10701 S AVENUE F	2,623	1924	4	2	$19,800	$7.55
26172050100000	10733 S AVENUE F	2,541	1924	4	2	$19,800	$7.79
26172050080000	10727 S AVENUE F	2,541	1924	4	2	$19,800	$7.79
26172050060000	10719 S AVENUE F	2,541	1924	4	2	$19,800	$7.79
26172050070000	10723 S AVENUE F	2,541	1924	4	2	$19,800	$7.79
26171150310000	10740 S AVENUE F	2,530	1919	4	2	$19,800	$7.83
26171150230000	10712 S AVENUE F	2,530	1919	4	2	$20,000	$7.91
26172050180000	10700 S AVENUE E	2,791	1930	4	2	$22,800	$8.17
26171150130000	10741 S AVENUE G	2,705	1919	4	2	$22,800	$8.43
26171150250000	10720 S AVENUE F	2,530	1919	4	2	$22,000	$8.70
26172050040000	10713 S AVENUE F	2,652	1924	5	2	$23,800	$8.97
26171150270000	**10726 S AVENUE F**	**2,530**	**1919**	**4**	**2**	**$22,800**	**$9.01**
26172050030000	10709 S AVENUE F	2,620	1924	4	2	$28,431	$10.85

Median of all 18 comparables: $7.79 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70240, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 18 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.

26171010060000	26171150220000	26171070340000	26083010280000	26171150200000
26171070030000	26172050010000	26172050100000	26172050080000	26172050060000
26172050070000	26171150310000	26171150230000	26172050180000	26171150130000
26171150250000	26172050040000	26172050030000		

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.