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	26201140150000
Property address	11631 S AVENUE L
Township	Hyde Park (70)
Assessor neighborhood	70241
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$25,000

18.8% of the current assessed value.

COMPARABLES IMPLY

$20,289

REDUCTION REQUESTED

$4,711

Estimated tax effect about $999 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 225 other properties in assessor neighborhood 70241 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 $16.91 per square foot. This home is assessed at $20.83 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,200 square feet gives $20,289. 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	3,875 square feet
Year built	1983
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$25,000
Assessed value per square foot	$20.83

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	300
2	Building area within 15% of this home	231
3	Built within 15 years of this home	231
4	Same building type	231
5	Same construction quality grade	225

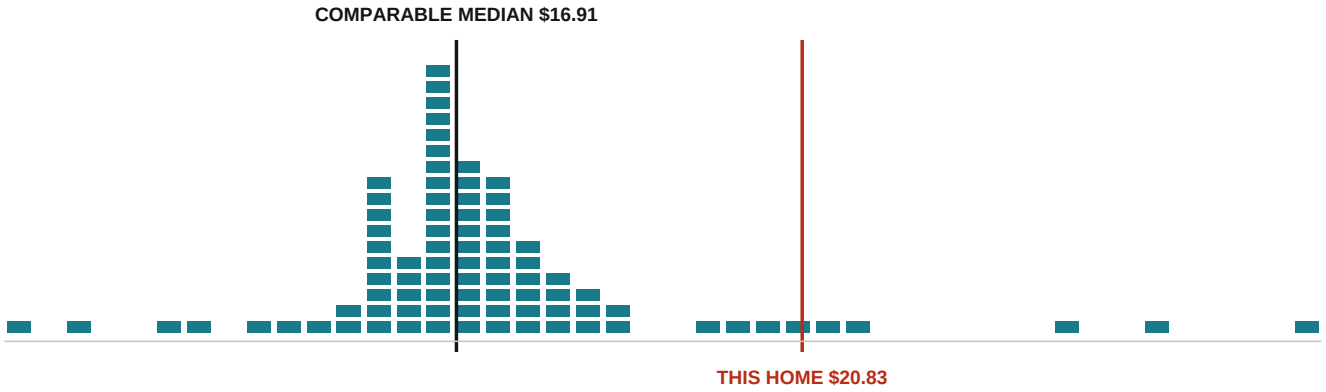
The comparable figure used is the median of all 225 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 225 properties 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	225
Lowest assessed	$11.78 per square foot
25th percentile	$16.53 per square foot
Median	$16.91 per square foot
75th percentile	$17.55 per square foot
Highest assessed	$26.73 per square foot
This home	$20.83 per square foot
Position	assessed above 216 of the 225 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 225 comparables	$16.91
Building area of this home	1,200 sq ft
Median multiplied by building area	**$20,289**
Current total assessed value	$25,000
Difference, the reduction requested	**$4,711**

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 $4,711 in assessed value is worth roughly $999 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

225 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 225 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
26201060520000	11512 S EWING AVE	1,200	1972	3	1	$15,001	$12.50
26201060600000	11532 S EWING AVE	1,200	1970	3	1	$16,361	$13.63
26201060610000	11538 S EWING AVE	1,200	1972	3	1	$19,101	$15.92
26201060550000	11520 S EWING AVE	1,200	1971	3	1	$19,101	$15.92
26201060540000	11518 S EWING AVE	1,200	1969	3	1	$19,101	$15.92
26201060510000	11508 S EWING AVE	1,200	1970	3	1	$19,101	$15.92
26201060560000	11522 S EWING AVE	1,200	1969	3	1	$19,101	$15.92
26201060570000	11524 S EWING AVE	1,200	1969	3	1	$19,101	$15.92
26201060490000	11500 S EWING AVE	1,200	1971	3	1	$19,101	$15.92
26201060580000	11528 S EWING AVE	1,200	1969	3	1	$19,101	$15.92
26201060630000	11544 S EWING AVE	1,200	1970	3	1	$19,101	$15.92
26201030530000	11415 S AVENUE J	1,200	1971	3	1	$19,200	$16.00
26201020250000	11420 S AVENUE J	1,200	1972	3	1	$19,200	$16.00
26201030560000	11405 S AVENUE J	1,200	1970	3	1	$19,200	$16.00
26201020470000	11411 S EWING AVE	1,200	1972	3	1	$19,301	$16.08
26201020590000	11417 S EWING AVE	1,200	1973	3	1	$19,301	$16.08
26201140120000	11623 S AVENUE L	1,200	1979	3	1	$19,397	$16.16
26201020490000	11454 S AVENUE J	1,200	1972	3	1	$19,400	$16.17
26201090160000	11519 S AVENUE H	1,216	1977	3	1	$20,101	$16.53
26201090180000	11513 S AVENUE H	1,213	1979	3	1	$20,101	$16.57
26201030590000	11431 S AVENUE J	1,213	1973	3	1	$20,101	$16.57
26201140170000		1,200	1979	3	1	$20,000	$16.67
26201020300000		1,200	1973	3	1	$20,000	$16.67
26201140160000		1,200	1983	3	1	$20,000	$16.67
26201030540000		1,200	1970	3	1	$20,101	$16.75
26201060530000		1,200	1979	3	1	$20,101	$16.75
26201140130000		1,200	1983	3	1	$20,101	$16.75
26201060620000		1,200	1970	3	1	$20,101	$16.75
26201030510000		1,200	1971	3	1	$20,101	$16.75
26201030550000		1,200	1971	3	1	$20,101	$16.75
26201030500000		1,200	1971	3	1	$20,101	$16.75
26201060590000		1,200	1969	3	1	$20,101	$16.75
26201030520000		1,200	1971	3	1	$20,101	$16.75
26201030570000		1,200	1971	3	1	$20,101	$16.75
26201090190000		1,197	1979	3	1	$20,101	$16.79
26201020310000		1,200	1974	3	1	$20,200	$16.83
26201020280000		1,200	1973	3	1	$20,200	$16.83
26201020580000		1,200	1972	3	1	$20,200	$16.83
26201020350000		1,200	1973	3	1	$20,200	$16.83
26201020260000		1,200	1975	3	1	$20,200	$16.83

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
26201020440000		1,200	1972	3	1	$20,200	$16.83
26201020270000		1,200	1972	3	1	$20,200	$16.83
26201020210000		1,200	1972	3	1	$20,200	$16.83
26201070540000		1,200	1970	3	1	$20,300	$16.92
26201070520000		1,200	1969	3	1	$20,301	$16.92
26201020450000		1,200	1972	3	1	$20,301	$16.92
26201020460000		1,200	1972	3	1	$20,301	$16.92
26201030740000		1,187	1977	3	1	$20,101	$16.93
26201070380000		1,200	1969	3	1	$20,400	$17.00
26201030630000		1,224	1972	3	1	$21,000	$17.16
26201140200000		1,220	1979	3	1	$21,000	$17.21
26201030580000		1,224	1972	3	1	$21,101	$17.24
26201140110000		1,200	1979	3	1	$21,101	$17.58
26201020240000		1,200	1972	3	1	$21,200	$17.67
26201020230000		1,200	1972	3	1	$21,200	$17.67
26201020600000		1,200	1973	3	1	$21,301	$17.75
26201020610000		1,200	1973	3	1	$21,301	$17.75
26201090150000		1,219	1978	3	1	$22,101	$18.13
26201140150000	**11631 S AVENUE L**	**1,200**	**1983**	**3**	**1**	**$25,000**	**$20.83**
26201140140000		1,200	1979	3	1	$25,565	$21.30
26201020220000		1,200	1972	3	1	$30,000	$25.00

Median of all 225 comparables: $16.91 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70241, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 225 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.

26201070420000	26201060520000	26201060800000	26201060820000	26201060600000
26201060660000	26201060810000	26201080630000	26201050120000	26201130040000
26201080440000	26201080430000	26201150360000	26201060850000	26201060610000
26201060550000	26201060540000	26201060510000	26201060560000	26201060570000
26201060490000	26201060580000	26201060630000	26201080680000	26201150270000
26201150260000	26201150230000	26201030530000	26201020250000	26201030560000
26201050090000	26201070480000	26201020470000	26201020590000	26201020640000
26201130060000	26201050100000	26201070570000	26201150190000	26201150160000
26201140190000	26201140120000	26201020490000	26201030760000	26201080550000
26201020680000	26201030670000	26201060830000	26201070560000	26201140050000
26201050080000	26201140230000	26201060500000	26201140280000	26201050130000
26201160230000	26201090160000	26201090180000	26201030590000	26201090210000
26201050190000	26201160270000	26201160300000	26201160240000	26201050060000
26201090200000	26201070370000	26201140170000	26201020690000	26201060840000
26201020300000	26201070260000	26201070210000	26201070330000	26201070220000
26201140160000	26201090230000	26201150290000	26201150280000	26201150250000
26201150220000	26201080560000	26201080690000	26201080670000	26201030540000
26201060530000	26201140130000	26201060620000	26201030510000	26201030550000
26201030500000	26201060590000	26201030520000	26201030570000	26201080590000
26201080600000	26201090190000	26201140270000	26201140210000	26201020310000
26201020280000	26201020580000	26201020350000	26201020260000	26201020440000
26201020270000	26201020210000	26201140060000	26201090170000	26201130050000
26201050180000	26201140070000	26201130070000	26201050160000	26201070540000
26201070520000	26201020450000	26201020460000	26201030740000	26201140180000
26201030790000	26201070580000	26201020290000	26201070380000	26201080490000
26201080470000	26201080540000	26201080460000	26201080500000	26201080480000
26201080510000	26201080530000	26201080450000	26201080520000	26201150210000
26201020620000	26201020630000	26201070250000	26201030630000	26201130380000
26201140200000	26201030610000	26201130230000	26201030580000	26201160260000
26201140340000	26201080640000	26201080650000	26201090370000	26201160310000
26201160280000	26201140100000	26201050110000	26201140380000	26201030600000
26201070340000	26201070320000	26201070240000	26201150340000	26201150390000
26201150400000	26201070440000	26201070490000	26201070400000	26201080660000
26201150350000	26201150070000	26201150060000	26201050050000	26201160290000
26201030780000	26201140110000	26201140310000	26201150170000	26201020240000
26201020230000	26201070530000	26201150130000	26201150150000	26201150380000
26201140090000	26201050150000	26201140080000	26201050140000	26201050170000
26201020600000	26201020610000	26201030730000	26201090410000	26201140390000
26201140350000	26201140360000	26201170130000	26201090380000	26201070460000
26201090150000	26201160220000	26201160250000	26201150300000	26201070270000
26201070470000	26201070430000	26201070500000	26201070510000	26201070410000
26201150120000	26201130350000	26201090390000	26201090400000	26201130440000
26201070310000	26201070300000	26201070290000	26201030750000	26201150180000
26201090040000	26201150140000	26201090110000	26201070450000	26201140140000
26201160210000	26201160200000	26201080620000	26201020220000	26201150080000

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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