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	26303310110000
Property address	12931 S COMMERCIAL AVE
Township	Hyde Park (70)
Assessor neighborhood	70280
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$12,800	**$7,799**	**$5,001**

39.1% of the current assessed value.
Estimated tax effect about $1,061 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 109 other properties in assessor neighborhood 70280 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 $8.65 per square foot. This home is assessed at $14.19 per square foot, which is 64% above that median. Applying the median the Assessor already uses for those neighbors to this home's 902 square feet gives $7,799. 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	902 square feet
Land area	3,750 square feet
Year built	1893
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$12,800
Assessed value per square foot	$14.19

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	590
2	Building area within 15% of this home	462
3	Built within 15 years of this home	116
4	Same building type	109
5	Same construction quality grade	109

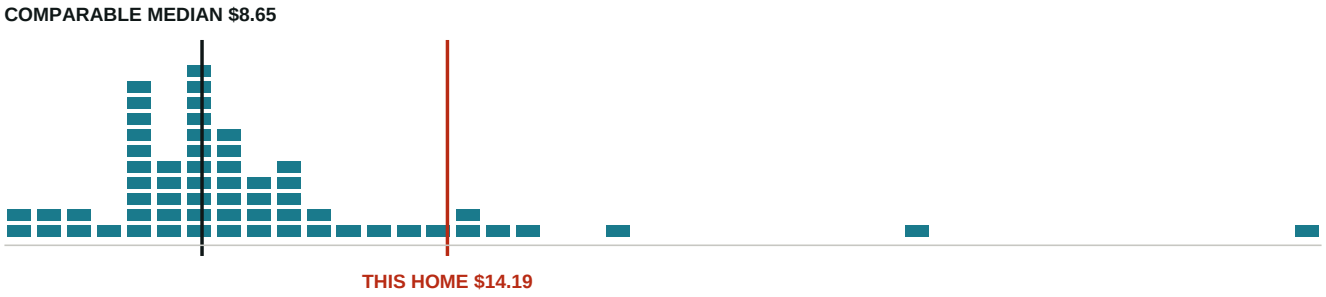
The comparable figure used is the median of all 109 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 109 properties 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	109
Lowest assessed	$4.18 per square foot
25th percentile	$7.48 per square foot
Median	$8.65 per square foot
75th percentile	$10.05 per square foot
Highest assessed	$33.94 per square foot
This home	$14.19 per square foot
Position	assessed above 100 of the 109 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 109 comparables	$8.65
Building area of this home	902 sq ft
Median multiplied by building area	**$7,799**
Current total assessed value	$12,800
Difference, the reduction requested	**$5,001**

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 $5,001 in assessed value is worth roughly $1,061 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

109 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 109 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
26314110380000	3242 E 136TH ST	882	1888	3	1	$3,688	$4.18
26314110370000	3238 E 136TH ST	882	1888	3	1	$3,688	$4.18
26314100270000	13510 S BURLEY AVE	860	1883	2	1	$4,400	$5.12
26312180360000	13242 S BURLEY AVE	894	1883	3	1	$4,800	$5.37
26312150340000	13228 S HOUSTON AVE	907	1888	4	2	$5,200	$5.73
26312230060000	13319 S CARONDOLET AVE	920	1878	2	1	$5,400	$5.87
26312270390000	13336 S BUFFALO AVE 1	900	1893	2	1	$6,400	$7.11
26312180120000	13237 S BRANDON AVE	924	1908	2	1	$6,600	$7.14
26321110310000	13316 S AVENUE M	924	1908	2	1	$6,600	$7.14
26314110050000	13513 S BURLEY AVE	924	1893	4	1	$6,600	$7.14
26314100400000	13542 S BURLEY AVE	924	1888	2	1	$6,600	$7.14
26314020210000	13453 S BALTIMORE AVE	924	1896	2	1	$6,600	$7.14
26312260320000	13328 S BURLEY AVE	891	1878	2	1	$6,500	$7.30
26314100130000	13531 S BRANDON AVE	902	1893	3	1	$6,600	$7.32
26314110230000	13516 S BUFFALO AVE	900	1898	2	1	$6,600	$7.33
26312260220000	13302 S BURLEY AVE	924	1888	2	1	$6,800	$7.36
26312230040000	13315 S CARONDOLET AVE	920	1885	2	1	$6,800	$7.39
26314030410000	13448 S BURLEY AVE	920	1893	2	1	$6,800	$7.39
26312270130000	13331 S BURLEY AVE	920	1893	3	1	$6,800	$7.39
26314110280000	13528 S BUFFALO AVE HSE	882	1904	3	1	$6,600	$7.48
26314090190000	13522 S BRANDON AVE	882	1898	3	1	$6,600	$7.48
26314100300000	13518 S BURLEY AVE	880	1883	2	1	$6,600	$7.50
26314100370000	13536 S BURLEY AVE	880	1893	3	1	$6,600	$7.50
26314110100000	13523 S BURLEY AVE	876	1896	2	1	$6,604	$7.54
26312240140000	13331 S HOUSTON AVE	874	1908	3	1	$6,600	$7.55
26314030300000	13420 S BURLEY AVE	856	1888	2	1	$6,800	$7.94
26312020140000	13035 S BALTIMORE AVE	880	1908	2	1	$7,146	$8.12
26312070470000	13138 S HOUSTON AVE	945	1903	2	1	$7,800	$8.25
26311170180000	13314 S CARONDOLET AVE	924	1908	2	2	$7,800	$8.44
26314040450000	13409 S BURLEY AVE	880	1888	3	1	$7,600	$8.64
26312160090000	13221 S HOUSTON AVE	900	1898	3	1	$7,800	$8.67
26314050130000		880	1898	2	1	$7,800	$8.86
26312240110000		930	1898	2	1	$8,300	$8.92
26312270420000		936	1908	2	1	$8,400	$8.97
26321110390000		924	1908	2	1	$8,300	$8.98
26314100120000		920	1896	2	1	$8,300	$9.02
26314040170000		916	1895	3	1	$8,300	$9.06
26312100390000		940	1906	2	1	$8,600	$9.15
26312070350000		900	1903	2	1	$8,300	$9.22
26311170150000		900	1903	2	1	$8,300	$9.22

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
26312230320000		900	1904	3	1	$8,300	$9.22
26311150190000		898	1908	2	1	$8,300	$9.24
26312100300000		920	1908	4	2	$8,600	$9.35
26311170160000		884	1903	3	1	$8,300	$9.39
26314040340000		880	1900	2	1	$8,300	$9.43
26312280110000		924	1908	2	1	$8,900	$9.63
26312150200000		888	1908	3	1	$8,600	$9.68
26314030270000		869	1893	3	1	$8,600	$9.90
26312260350000		856	1906	2	1	$8,600	$10.05
26314040350000		945	1900	2	1	$10,300	$10.90
26312070120000		880	1903	2	1	$9,600	$10.91
26321110370000		924	1908	3	1	$10,300	$11.15
26312100030000		900	1908	3	1	$10,300	$11.44
26312230210000		880	1893	2	1	$10,300	$11.70
26303310110000	**12931 S COMMERCIAL AVE**	**902**	**1893**	**3**	**1**	**$12,800**	**$14.19**
26323030330000		882	1908	2	1	$13,000	$14.74
26312170360000		880	1893	3	2	$13,000	$14.77
26321110490000		924	1908	3	1	$14,000	$15.15
26311170210000		880	1903	3	1	$14,000	$15.91
26303300360000		922	1898	3	1	$16,800	$18.22
26311150410000		919	1898	2	1	$22,854	$24.87

Median of all 109 comparables: $8.65 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 70280, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 109 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.

26314110380000	26314110370000	26314040090000	26314040100000	26314100270000
26314110060000	26312180360000	26314040200000	26312260270000	26312150340000
26312230060000	26312010300000	26312180320000	26312270390000	26312180120000
26321110310000	26314110050000	26314100400000	26314020210000	26312260320000
26314100130000	26314110230000	26312260220000	26312230040000	26314030410000
26312270130000	26314110280000	26314090190000	26314100300000	26314100370000
26314110100000	26312240140000	26314100360000	26321110030000	26312020210000
26321110060000	26314030300000	26314040330000	26312260300000	26314030240000
26314030420000	26312020140000	26312070470000	26312240120000	26312260390000
26312260400000	26312150170000	26312170100000	26311170180000	26314050400000
26312180290000	26312170350000	26312070280000	26314040450000	26321100310000
26312230220000	26312160090000	26312260230000	26314030320000	26323040170000
26314050040000	26314050130000	26312070090000	26312240110000	26312270420000
26321110390000	26314100120000	26314040170000	26312100390000	26312070350000
26311170150000	26312230320000	26311150190000	26312100300000	26311170160000
26314040340000	26312280110000	26312150200000	26314110070000	26312150270000
26314030270000	26312260350000	26321110160000	26312180390000	26312260250000
26312140350000	26312150130000	26312000200000	26312070030000	26312160140000
26314100380000	26314040350000	26312070120000	26323020260000	26321110370000
26312100030000	26312230210000	26312160060000	26314100310000	26312010220000
26312010030000	26314180050000	26323030330000	26312170360000	26321110490000
26311170210000	26303300360000	26311150410000	26321110430000	

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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