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	13091070290000
Property address	5436 N LONG AVE
Township	Jefferson (71)
Assessor neighborhood	71010
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$46,000

10.7% of the current assessed value.

COMPARABLES IMPLY

$41,067

Estimated tax effect about $1,046 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,933

SECTION 1

The argument in one paragraph

The Assessor values 81 other properties in assessor neighborhood 71010 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 $21.96 per square foot. This home is assessed at $24.60 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,870 square feet gives $41,067. 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	1,870 square feet
Land area	3,750 square feet
Year built	1929
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$46,000
Assessed value per square foot	$24.60

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	161
2	Building area within 15% of this home	110
3	Built within 15 years of this home	87
4	Same building type	81
5	Same construction quality grade	81

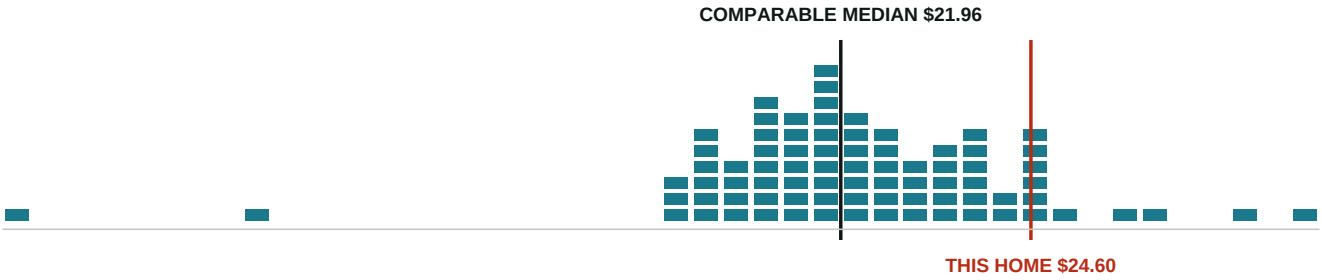
The comparable figure used is the median of all 81 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 81 properties 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	81
Lowest assessed	$10.33 per square foot
25th percentile	$21.01 per square foot
Median	$21.96 per square foot
75th percentile	$23.45 per square foot
Highest assessed	$28.60 per square foot
This home	$24.60 per square foot
Position	assessed above 75 of the 81 comparable properties, the 93rd percentile



$10.33 per sq ft — 81 comparable properties by assessed value per square foot, one mark is one property — $28.60 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 81 comparables	$21.96
Building area of this home	1,870 sq ft
Median multiplied by building area	**$41,067**
Current total assessed value	$46,000
Difference, the reduction requested	**$4,933**

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 $4,933 in assessed value is worth roughly $1,046 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

81 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 81 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
13091010210000	5501 N LUNA AVE	1,912	1923	4	1	$19,754	$10.33
13091010200000	5501 N LUNA AVE	1,912	1923	4	1	$26,512	$13.87
13043050220000	5416 W ARDMORE AVE	1,974	1924	4	3	$39,064	$19.79
13082020300000	5543 N MONITOR AVE	1,893	1922	4	1	$37,494	$19.81
13091150190000	5303 N LYNCH AVE	2,009	1922	4	1	$40,239	$20.03
13082090140000	5449 N MARMORA AVE	1,834	1921	3	1	$37,065	$20.21
13052140130000	6031 N MARMORA AVE	1,920	1931	4	2	$39,039	$20.33
13082230580000	5318 N MAGNET AVE	1,874	1919	4	1	$38,272	$20.42
13054100420000	5804 N MARMORA AVE	1,992	1915	4	3	$41,191	$20.68
13091260310000	5440 N LIEB AVE	1,951	1927	4	2	$40,653	$20.84
13091070350000	5416 N LONG AVE	1,912	1928	4	3	$40,127	$20.99
13092190040000	5237 N LATROBE AVE	1,856	1922	3	1	$38,962	$20.99
13091320140000	5237 N LIANO AVE	1,999	1931	4	1	$42,000	$21.01
13091010090000	5535 N LUNA AVE	1,957	1925	5	2	$41,195	$21.05
13091150080000	5331 N LYNCH AVE	1,865	1922	3	1	$39,289	$21.07
13052140210000	6007 N MARMORA AVE	1,964	1924	4	1	$41,702	$21.23
13082080050000	5475 N MASON AVE	1,868	1924	3	1	$40,000	$21.41
13052120080000	6025 N AUSTIN AVE	1,890	1923	3	2	$40,503	$21.43
13082070110000	5529 N PARKSIDE AVE	1,865	1929	4	1	$40,000	$21.45
13091090420000	5306 N LINDER AVE	1,996	1923	4	2	$43,000	$21.54
13091340250000	5236 N LIND AVE	1,992	1925	3	1	$43,000	$21.59
13091320270000	5280 N LARNED AVE	1,841	1928	4	1	$40,000	$21.73
13091330260000	5264 N LIANO AVE	1,840	1927	3	1	$40,000	$21.74
13092210060000	5243 N LEAMINGTON AVE	1,880	1923	3	1	$41,000	$21.81
13091340260000	5232 N LIND AVE	2,010	1925	3	1	$44,001	$21.89
13091310160000	5347 N LUDLAM AVE	1,901	1926	3	2	$41,617	$21.89
13082010130000	5513 N MASON AVE	1,958	1922	4	2	$43,000	$21.96
13052130050000	6045 N MASON AVE	1,941	1931	2	1	$42,818	$22.06
13091070110000	5429 N LOTUS AVE	1,992	1927	4	2	$44,000	$22.09
13091240110000	5412 N LYNCH AVE	1,938	1927	4	2	$43,000	$22.19
13091160150000	5217 N LUDLAM AVE	1,881	1926	4	2	$42,000	$22.33
13091070180000	5407 N LOTUS AVE	1,967	1928	3	2	$44,001	$22.37
13054220130000	5753 N MENARD AVE	1,817	1940	3	1	$40,775	$22.44
13054130020000	5872 N LEONARD AVE	1,826	1937	3	1	$41,129	$22.52
13091290210000	5235 N LARNED AVE HSE	1,963	1942	4	2	$44,439	$22.64
13054190250000	5740 N MARMORA AVE	1,899	1926	3	1	$43,000	$22.64
13054160190000	5719 N AUSTIN AVE	1,805	1923	4	1	$41,000	$22.71
13052080210000	6112 N MASON AVE	1,862	1930	4	2	$42,481	$22.81
13091290250000	5223 N LARNED AVE	1,827	1941	4	1	$42,062	$23.02
13092160260000	5318 N LEAMINGTON AVE BS	1,911	1924	3	1	$44,000	$23.02

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13054270200000	5631 N MASON AVE	1,895	1922	4	1	$44,000	$23.22
13052080160000	6128 N MASON AVE	1,872	1930	4	2	$43,876	$23.44
13091000400000		1,919	1942	3	2	$45,000	$23.45
13091090250000		1,866	1922	4	2	$44,000	$23.58
13054120070000		1,904	1926	5	1	$45,000	$23.63
13091010300000		1,818	1924	4	2	$43,000	$23.65
13091260080000		1,853	1927	5	2	$44,000	$23.75
13052150260000		1,879	1939	3	1	$45,000	$23.95
13092200120000		1,862	1924	4	1	$45,001	$24.17
13054130360000		1,925	1925	4	1	$47,001	$24.42
13052120250000		1,961	1941	4	2	$48,000	$24.48
13054330450000		1,866	1942	4	3	$45,677	$24.48
13052140030000		2,001	1925	4	2	$49,000	$24.49
13054130280000		1,905	1928	4	2	$46,659	$24.49
13091160050000		1,915	1925	3	2	$47,000	$24.54
13091070290000	**5436 N LONG AVE**	**1,870**	**1929**	**4**	**2**	**$46,000**	**$24.60**
13054020040000		1,811	1941	4	2	$45,000	$24.85
13092210100000		1,835	1923	3	2	$46,000	$25.07
13052160160000		1,846	1934	3	1	$48,000	$26.00
13091260200000		1,813	1927	4	3	$50,000	$27.58
13052140170000		1,818	1941	3	2	$52,000	$28.60

Median of all 81 comparables: $21.96 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 81 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.

13091010210000	13091010200000	13043050220000	13091060160000	13082020300000
13052160090000	13091150190000	13082100420000	13091100130000	13082090140000
13091320340000	13052140130000	13082230580000	13082230220000	13054100420000
13054130040000	13091260310000	13091070350000	13092190040000	13091340190000
13091320140000	13091010090000	13091150080000	13052140210000	13091290150000
13082080050000	13052120080000	13082070110000	13091100120000	13091090420000
13091290090000	13091340250000	13052140320000	13091320270000	13091330260000
13092200030000	13092210060000	13091340260000	13091310160000	13091010350000
13082010130000	13052130050000	13091070110000	13091240110000	13054310230000
13091160150000	13091070180000	13054220130000	13052130090000	13054130020000
13091290210000	13054190250000	13054160190000	13052080210000	13052080080000
13091290250000	13092160260000	13054270200000	13054180130000	13052080160000
13091000400000	13091090250000	13054120070000	13091010300000	13091260080000
13054000160000	13052130190000	13052150260000	13092200120000	13054130360000
13052120250000	13054330450000	13052140030000	13054130280000	13091160050000
13054020040000	13092210100000	13052160160000	13093020200000	13091260200000
13052140170000				

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.