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	13092130010000
Property address	5325 N LAWLER AVE
Township	Jefferson (71)
Assessor neighborhood	71560
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$63,000

12.3% of the current assessed value.

COMPARABLES IMPLY

$55,217

Estimated tax effect about $1,651 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,783

SECTION 1

The argument in one paragraph

The Assessor values 16 other properties in assessor neighborhood 71560 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 $25.03 per square foot. This home is assessed at $28.56 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,206 square feet gives $55,217. 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	2,206 square feet
Land area	7,500 square feet
Year built	1948
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$63,000
Assessed value per square foot	$28.56

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	65
2	Building area within 15% of this home	28
3	Built within 15 years of this home	17
4	Same building type	16
5	Same construction quality grade	16

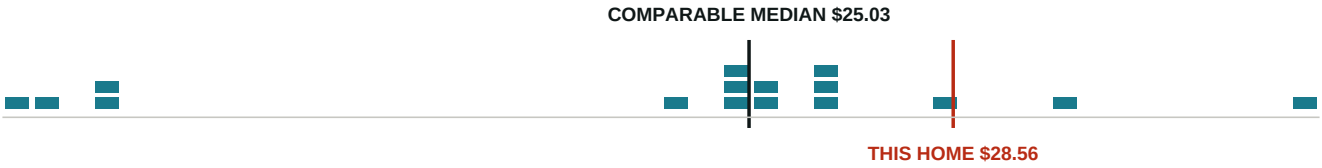
The comparable figure used is the median of all 16 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 16 properties 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	16
Lowest assessed	$12.13 per square foot
25th percentile	$21.26 per square foot
Median	$25.03 per square foot
75th percentile	$26.38 per square foot
Highest assessed	$34.89 per square foot
This home	$28.56 per square foot
Position	assessed above 14 of the 16 comparable properties, the 88th percentile



$12.13 per sq ft — 16 comparable properties by assessed value per square foot, one mark is one property — $34.89 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 16 comparables	$25.03
Building area of this home	2,206 sq ft
Median multiplied by building area	**$55,217**
Current total assessed value	$63,000
Difference, the reduction requested	**$7,783**

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 $7,783 in assessed value is worth roughly $1,651 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 16 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
13042120190000	6112 N CALDWELL AVE	2,526	1935	4	2	$30,638	$12.13
13042120010000	6112 N CALDWELL AVE	2,526	1935	4	2	$32,960	$13.05
13042120060000	6100 N CALDWELL AVE	2,312	1937	4	2	$31,803	$13.76
13042120050000	6100 N CALDWELL AVE	2,312	1937	4	2	$31,905	$13.80
13092260020000	5281 N LAMON AVE	2,384	1939	3	3	$56,607	$23.74
13092270010000	4827 W BERWYN AVE	2,211	1950	4	2	$55,000	$24.88
13044150080000	5937 N LEADER AVE	2,221	1940	5	1	$55,307	$24.90
13092260040000	5275 N LAMON AVE	2,403	1940	3	2	$60,000	$24.97
13092140630000	4820 W BERWYN AVE	2,356	1939	4	2	$59,117	$25.09
13044100290000	5646 N FOREST GLEN AVE	2,233	1940	4	2	$56,109	$25.13
13044150620000	5911 N LEADER AVE	2,295	1943	4	2	$60,012	$26.15
13044150780000	5835 N LANSING AVE	2,398	1945	4	2	$63,218	$26.36
13092020160000	5414 N LAWLER AVE	2,536	1941	4	1	$67,000	$26.42
13042110180000	6017 N LOUISE AVE	2,420	1947	4	2	$69,000	$28.51
13092130010000	**5325 N LAWLER AVE**	**2,206**	**1948**	**4**	**2**	**$63,000**	**$28.56**
13092110200000	4835 W CATALPA AVE	2,535	1943	5	3	$77,000	$30.37
13044150380000	5869 N LANSING AVE	2,207	1940	4	3	$77,000	$34.89

Median of all 16 comparables: $25.03 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71560, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 16 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.

13042120190000 13042120010000 13042120060000 13042120050000 13092260020000
13092270010000 13044150080000 13092260040000 13092140630000 13044100290000
13044150620000 13044150780000 13092020160000 13042110180000 13092110200000
13044150380000

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.