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	13211120170000
Property address	5505 W BERENICE AVE
Township	Jefferson (71)
Assessor neighborhood	71150
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$42,344	**$38,092**	**$4,252**

10.0% of the current assessed value.
Estimated tax effect about $902 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 44 other properties in assessor neighborhood 71150 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 $21.32 per square foot. This home is assessed at $23.70 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,787 square feet gives $38,092. 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	1,787 square feet
Land area	3,782 square feet
Year built	1924
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$42,344
Assessed value per square foot	$23.70

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	5,558
2	Building area within 15% of this home	921
3	Built within 15 years of this home	717
4	Same building type	44
5	Same construction quality grade	44

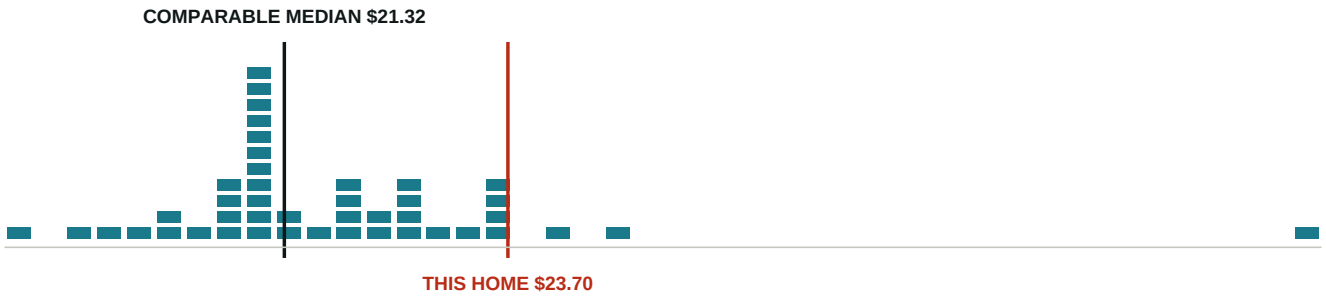
The comparable figure used is the median of all 44 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 44 properties 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	44
Lowest assessed	$18.34 per square foot
25th percentile	$20.86 per square foot
Median	$21.32 per square foot
75th percentile	$22.58 per square foot
Highest assessed	$32.35 per square foot
This home	$23.70 per square foot
Position	assessed above 40 of the 44 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 44 comparables	$21.32
Building area of this home	1,787 sq ft
Median multiplied by building area	**$38,092**
Current total assessed value	$42,344
Difference, the reduction requested	**$4,252**

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 $4,252 in assessed value is worth roughly $902 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 44 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
13194070110000	3525 N NAGLE AVE	1,636	1924	3	1	$30,000	$18.34
13191100310000	3842 N NOTTINGHAM AVE	1,776	1910	4	2	$34,001	$19.14
13193070190000	3525 N NEW ENGLAND AVE	1,532	1923	3	1	$30,000	$19.58
13202290220000	5834 W ADDISON ST	1,577	1932	3	1	$31,355	$19.88
13201230330000	6110 W PATTERSON AVE	1,800	1924	3	1	$36,001	$20.00
13171180160000	4446 N MERRIMAC AVE	1,584	1916	4	1	$32,000	$20.20
13204240190000	5642 W SCHOOL ST	1,629	1927	4	1	$33,000	$20.26
13203030230000	6032 W EDDY ST	1,695	1929	3	1	$35,000	$20.65
13194230260000	3332 N NATCHEZ AVE	1,549	1913	5	2	$32,000	$20.66
13191060380000	3914 N NEW ENGLAND AVE	1,639	1926	2	1	$34,000	$20.74
13201110280000	6126 W GRACE ST	1,733	1922	4	2	$36,000	$20.77
13191060450000	3945 N NEWLAND AVE	1,723	1929	3	2	$36,000	$20.89
13204180260000	5840 W HENDERSON ST	1,618	1926	2	1	$33,811	$20.90
13191330210000	3630 N NEW ENGLAND AVE	1,672	1928	3	1	$35,000	$20.93
13202000270000	5926 W DAKIN ST	1,767	1927	3	1	$37,000	$20.94
13201120090000	6035 W BERENICE AVE	1,575	1918	3	1	$33,000	$20.95
13204090380000	5812 W NEWPORT AVE	1,764	1938	3	1	$37,000	$20.98
13191060330000	3930 N NEW ENGLAND AVE	1,519	1923	3	1	$32,000	$21.07
13203200300000	6320 W SCHOOL ST	1,566	1924	4	2	$33,001	$21.07
13204290090000	5633 W SCHOOL ST	1,700	1925	2	1	$35,826	$21.07
13201140300000	6226 W WARWICK AVE	1,625	1928	4	1	$34,248	$21.08
13201230170000	6105 W WAVELAND AVE	1,559	1924	3	1	$33,001	$21.17
13171200150000	4450 N MOODY AVE	1,584	1926	4	1	$34,000	$21.46
13191330180000	3642 N NEW ENGLAND AVE	1,674	1924	4	1	$36,000	$21.51
13191190110000	3742 N NOTTINGHAM AVE	1,564	1928	3	1	$34,000	$21.74
13204130300000	5814 W ROSCOE ST	1,738	1925	2	1	$38,000	$21.86
13211110070000	5235 W BYRON ST	1,736	1921	2	1	$38,000	$21.89
13202300330000	5708 W ADDISON ST	1,731	1930	2	1	$38,000	$21.95
13211310230000	5224 W ADDISON ST 1	1,536	1922	3	1	$34,000	$22.14
13204100240000	5744 W NEWPORT AVE	1,567	1929	4	2	$35,000	$22.34
13212280130000	5111 W PATTERSON AVE	1,603	1923	3	1	$36,000	$22.46
13201070060000	6141 W BYRON ST	1,598	1928	4	2	$36,000	$22.53
13191100350000	3830 N NOTTINGHAM AVE	1,728	1932	4	2	$39,000	$22.57
13203230390000	6004 W SCHOOL ST	1,680	1937	3	2	$38,000	$22.62
13202290230000	5832 W ADDISON ST	1,541	1926	3	1	$35,000	$22.71
13202060170000	5701 W DAKIN ST	1,732	1923	4	2	$39,845	$23.01
13212270190000	4850 W PATTERSON AVE	1,598	1920	4	1	$37,001	$23.15
13202110110000	5623 W BYRON ST	1,574	1918	4	1	$37,000	$23.51
13202080030000	5951 W BYRON ST	1,612	1925	3	2	$38,001	$23.57
13202220010000	5757 W WARWICK AVE	1,604	1928	4	1	$38,000	$23.69

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13211120170000	**5505 W BERENICE AVE**	**1,787**	**1924**	**3**	**2**	**$42,344**	**$23.70**
13212310340000	4814 W ADDISON ST	1,535	1919	2	2	$36,407	$23.72
13212240080000	5143 W WAVELAND AVE	1,531	1921	3	1	$37,000	$24.17
13212150200000	4850 W GRACE ST	1,613	1921	3	2	$40,000	$24.80
13212130110000	5021 W BERENICE AVE HSE	1,669	1923	4	3	$54,000	$32.35

Median of all 44 comparables: $21.32 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71150, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 44 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.

13194070110000	13191100310000	13193070190000	13202290220000	13201230330000
13171180160000	13204240190000	13203030230000	13194230260000	13191060380000
13201110280000	13191060450000	13204180260000	13191330210000	13202000270000
13201120090000	13204090380000	13191060330000	13203200300000	13204290090000
13201140300000	13201230170000	13171200150000	13191330180000	13191190110000
13204130300000	13211110070000	13202300330000	13211310230000	13204100240000
13212280130000	13201070060000	13191100350000	13203230390000	13202290230000
13202060170000	13212270190000	13202110110000	13202080030000	13202220010000
13212310340000	13212240080000	13212150200000	13212130110000	

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.