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	19123120020000
Property address	5205 S SACRAMENTO AVE
Township	Lake (72)
Assessor neighborhood	72070
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$28,000

38.8% of the current assessed value.

COMPARABLES IMPLY

$17,124

Estimated tax effect about $2,307 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,876

SECTION 1

The argument in one paragraph

The Assessor values 529 other properties in assessor neighborhood 72070 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 $17.73 per square foot. This home is assessed at $28.99 per square foot, which is 64% above that median. Applying the median the Assessor already uses for those neighbors to this home's 966 square feet gives $17,124. 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	966 square feet
Land area	3,750 square feet
Year built	1916
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$28,000
Assessed value per square foot	$28.99

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	902
2	Building area within 15% of this home	673
3	Built within 15 years of this home	543
4	Same building type	529
5	Same construction quality grade	529

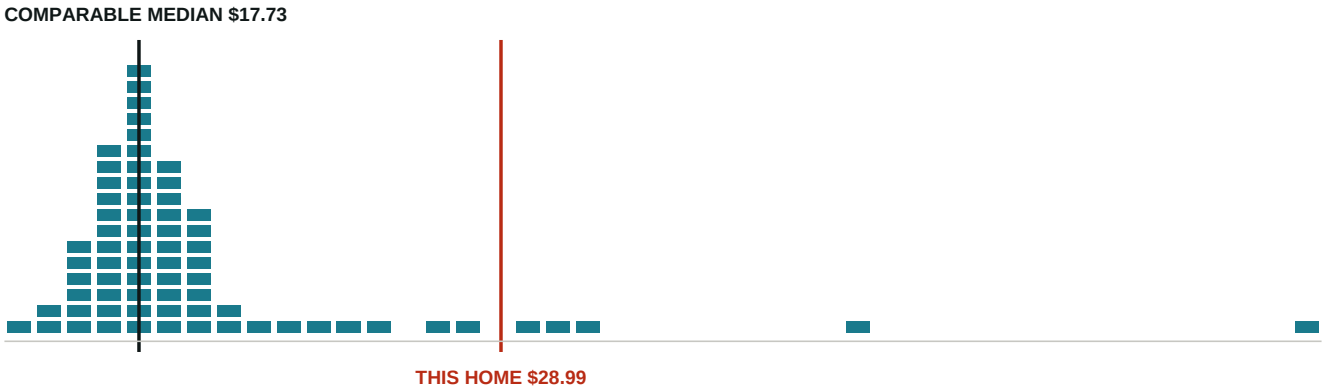
The comparable figure used is the median of all 529 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 529 properties 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	529
Lowest assessed	$13.54 per square foot
25th percentile	$16.86 per square foot
Median	$17.73 per square foot
75th percentile	$18.89 per square foot
Highest assessed	$54.50 per square foot
This home	$28.99 per square foot
Position	assessed above 524 of the 529 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 529 comparables	$17.73
Building area of this home	966 sq ft
Median multiplied by building area	**$17,124**
Current total assessed value	$28,000
Difference, the reduction requested	**$10,876**

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 $10,876 in assessed value is worth roughly $2,307 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

529 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 529 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
19241140260000	6420 S MOZART ST	968	1914	2	1	$14,000	$14.46
19241060120000	6327 S FRANCISCO AVE	968	1915	2	1	$14,000	$14.46
19241030120000	6329 S WHIPPLE ST	966	1915	2	1	$14,001	$14.49
19241100090000	6427 S ALBANY AVE	966	1911	3	1	$14,001	$14.49
19124100270000	5218 S TALMAN AVE	966	1916	3	1	$14,877	$15.40
19241230150000	6543 S MOZART ST	968	1919	3	1	$15,000	$15.50
19241150060000	6419 S MOZART ST	968	1916	2	1	$15,000	$15.50
19241230130000	6537 S MOZART ST	968	1918	3	1	$15,000	$15.50
19241140030000	6411 S FRANCISCO AVE	968	1918	3	1	$15,000	$15.50
19124180040000	5313 S WASHTENAW AVE	968	1921	2	1	$15,001	$15.50
19241090250000	6412 S ALBANY AVE	966	1926	2	1	$15,001	$15.53
19124190310000	5348 S ROCKWELL ST	966	1910	2	1	$15,001	$15.53
19241140040000		968	1918	2	1	$16,000	$16.53
19241230140000		968	1919	3	1	$16,000	$16.53
19122190220000		967	1926	3	1	$16,000	$16.55
19123190170000		966	1923	2	1	$16,000	$16.56
19131170320000		966	1916	2	1	$16,000	$16.56
19122220300000		966	1910	3	1	$16,000	$16.56
19131170380000		966	1918	2	1	$16,000	$16.56
19131170280000		966	1915	2	1	$16,000	$16.56
19131280070000		966	1916	2	1	$16,000	$16.56
19131140190000		966	1922	2	1	$16,000	$16.56
19122200130000		966	1921	3	1	$16,000	$16.56
19131140240000		966	1922	2	1	$16,000	$16.56
19123010380000		966	1925	2	1	$16,000	$16.56
19131280090000		966	1915	2	1	$16,000	$16.56
19123190180000		966	1923	2	1	$16,000	$16.56
19124290250000		966	1925	3	1	$16,001	$16.56
19132010180000		965	1924	2	1	$16,000	$16.58
19132010200000		965	1923	2	1	$16,000	$16.58
19124220410000		965	1908	2	1	$16,001	$16.58
19241080260000		964	1922	3	1	$16,001	$16.60
19123160190000		967	1928	2	1	$17,000	$17.58
19131060240000		966	1920	2	1	$17,000	$17.60
19131060290000		966	1920	2	1	$17,000	$17.60
19131090080000		966	1918	2	1	$17,000	$17.60
19131140210000		966	1922	2	1	$17,000	$17.60
19123010140000		966	1925	3	1	$17,000	$17.60
19123110240000		966	1923	2	1	$17,000	$17.60
19131160430000		966	1918	2	1	$17,000	$17.60

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19123150240000		966	1924	3	1	$17,000	$17.60
19131150150000		966	1923	2	1	$17,000	$17.60
19131060250000		966	1920	2	1	$17,000	$17.60
19131140200000		966	1922	2	1	$17,000	$17.60
19131080310000		966	1916	2	1	$17,000	$17.60
19123190160000		966	1923	3	1	$17,000	$17.60
19131080300000		966	1916	2	1	$17,000	$17.60
19131080320000		966	1914	2	1	$17,000	$17.60
19131140220000		966	1922	2	1	$17,000	$17.60
19131260230000		966	1921	3	1	$17,001	$17.60
19131140250000		966	1924	4	1	$17,012	$17.61
19131140090000		965	1924	2	1	$17,000	$17.62
19132010140000		965	1924	2	1	$17,000	$17.62
19132010160000		965	1924	2	1	$17,000	$17.62
19132010230000		965	1924	2	1	$17,000	$17.62
19132010170000		965	1924	2	1	$17,000	$17.62
19131080330000		966	1914	2	1	$18,000	$18.63
19131100190000		966	1920	2	1	$18,001	$18.63
19132010150000		965	1924	3	1	$18,000	$18.65
19131280130000		966	1911	2	2	$19,000	$19.67
19123120020000	**5205 S SACRAMENTO AVE**	**966**	**1916**	**2**	**1**	**$28,000**	**$28.99**

Median of all 529 comparables: $17.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 529 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.

19241080270000	19241100070000	19241070290000	19241120080000	19241140260000
19241060120000	19241030120000	19241100090000	19124060370000	19241010160000
19124220350000	19241150230000	19241010130000	19123080270000	19124010170000
19133080370000	19241180340000	19123090390000	19133120210000	19124100270000
19122230010000	19241230150000	19241150060000	19241230130000	19241140030000
19124180040000	19241090250000	19124190310000	19133020110000	19124100110000
19133120050000	19241010190000	19122180300000	19124270010000	19131110030000
19133050330000	19241150090000	19241160380000	19133040160000	19123120180000
19124100290000	19124160390000	19124250320000	19241090230000	19122140340000
19122140330000	19124240080000	19131090300000	19131200350000	19124080420000
19241250070000	19241150250000	19124000230000	19133020190000	19133110230000
19131040070000	19124060360000	19124100330000	19123060370000	19124010320000
19124020250000	19124070060000	19123060360000	19123010200000	19123270150000
19123110200000	19241250260000	19124100150000	19241090060000	19133180110000
19124050320000	19123250090000	19133110150000	19131150020000	19131150040000
19123300580000	19124130250000	19241140040000	19241230140000	19122190220000
19131160370000	19123190170000	19131170320000	19122220300000	19131170380000
19131170280000	19131280070000	19131140190000	19122200130000	19131140240000
19123010380000	19131280090000	19123190180000	19124290250000	19131160270000
19132010180000	19132010200000	19124220410000	19241080260000	19124230130000
19241100310000	19123070380000	19124190260000	19122010030000	19241000240000
19123290250000	19124100370000	19124100260000	19131200120000	19124160370000
19123040060000	19124100280000	19241080290000	19123230110000	19131140310000
19124190100000	19124170280000	19123210310000	19133160250000	19122230070000
19123010350000	19124030340000	19131090120000	19131010140000	19124240120000
19241160280000	19122190190000	19131290240000	19123060250000	19241010250000
19241080320000	19241080310000	19133120060000	19123280280000	19123050300000
19123280260000	19131200340000	19123100040000	19123070340000	19241020120000
19124140030000	19241130280000	19131170360000	19122210130000	19241020370000
19241080210000	19241080220000	19123030330000	19131200360000	19123210160000
19123210090000	19123210070000	19123210120000	19124100170000	19124100160000
19122010020000	19131220290000	19131070190000	19131010330000	19131090030000
19123140110000	19131210270000	19123260150000	19123280050000	19123280030000
19123280020000	19123280060000	19131090310000	19123150140000	19131090070000
19131060360000	19122180280000	19123090280000	19241210150000	19123030350000
19131110090000	19123160150000	19123040080000	19241190380000	19124270040000
19241110100000	19123010280000	19123050240000	19131140080000	19122020040000
19123060380000	19122240130000	19123060390000	19124130380000	19241250080000
19241080360000	19241080350000	19124250030000	19122010040000	19124270170000
19131090270000	19124000250000	19131110070000	19122190200000	19133170250000
19123170100000	19123230280000	19124050440000	19241220150000	19241010150000
19123120340000	19131170340000	19131170330000	19131170350000	19123200040000
19131160400000	19124090290000	19123030150000	19124010370000	19123100380000
19124020230000	19131200290000	19131190320000	19123160190000	19241250270000
19124200190000	19131060240000	19131060290000	19131090080000	19131140210000

19123010140000	19123110240000	19131160430000	19123150240000	19131150150000
19131060250000	19131140200000	19131080310000	19123190160000	19131080300000
19131080320000	19131140220000	19131260230000	19131140250000	19131140090000
19132010140000	19132010160000	19132010230000	19132010170000	19123210320000
19122170040000	19124190060000	19124180270000	19131290280000	19123290240000
19123290310000	19123290300000	19123290290000	19132020360000	19123290280000
19131150250000	19124140390000	19122070260000	19131100160000	19241130290000
19124220120000	19241130270000	19241170020000	19124130210000	19123040230000
19123040220000	19241050240000	19131220270000	19124170250000	19131090150000
19131090140000	19123210170000	19123210040000	19133050340000	19133050350000
19131100090000	19122230090000	19122230080000	19241090310000	19241020100000
19241080280000	19124220270000	19241090300000	19123210010000	19131200380000
19124180290000	19123050310000	19122190020000	19123010370000	19124100030000
19131100070000	19131120300000	19131110340000	19131140120000	19131140110000
19123260180000	19133010270000	19131080240000	19131090320000	19131110430000
19124010140000	19123060210000	19123160180000	19241050110000	19123210080000
19123210380000	19123210060000	19123210390000	19123210220000	19123210140000
19123210150000	19123210110000	19123210200000	19124080370000	19124280100000
19124220100000	19131120140000	19124170120000	19131080260000	19124050330000
19123140130000	19124100090000	19123120240000	19123010270000	19124180090000
19124080080000	19132020100000	19124050230000	19124140240000	19123280010000
19123000370000	19131030150000	19131080290000	19133200040000	19131070430000
19131070420000	19124210120000	19123190130000	19131230250000	19123060140000
19123190150000	19123050250000	19123150150000	19123150160000	19241050100000
19123160170000	19124010290000	19122070310000	19131080340000	19131300200000
19124130070000	19241050280000	19132030250000	19131090260000	19131260290000
19131070170000	19131150050000	19131150060000	19131150080000	19131150090000
19131150030000	19131150010000	19122000090000	19131190270000	19131020170000
19123140100000	19241070240000	19131160300000	19133290090000	19122040300000
19131020200000	19123090330000	19241210370000	19241050270000	19241210360000
19241210350000	19241210110000	19123040250000	19131080330000	19131100190000
19131020330000	19131110010000	19132010150000	19123240310000	19131150280000
19131150290000	19123160220000	19131020360000	19123230100000	19123010390000
19123070350000	19124270020000	19131090130000	19131020130000	19123110220000
19123210340000	19123210050000	19123210030000	19123210360000	19123110130000
19131200330000	19131010120000	19123210350000	19123210180000	19123230300000
19131150440000	19131070100000	19123040260000	19124100180000	19131140280000
19123000280000	19123020340000	19123030340000	19131110330000	19131110360000
19131040350000	19124210220000	19131230190000	19122060150000	19124070180000
19131150110000	19124240340000	19123030130000	19123010220000	19124010050000
19124170070000	19131140230000	19131020160000	19123210210000	19123170270000
19131220030000	19131120280000	19131120340000	19131150340000	19131250130000
19124010130000	19123040370000	19123040350000	19131020180000	19123080220000
19124080090000	19131170150000	19123230040000	19131120310000	19131120320000
19131120290000	19131150260000	19131110200000	19124060060000	19131040360000
19124170020000	19131170140000	19133130340000	19124010200000	19123150210000
19123090300000	19123060170000	19123150200000	19123060160000	19123060180000
19123060150000	19132000310000	19123100140000	19123070060000	19123190140000
19123050260000	19131110100000	19131260080000	19131070300000	19131070330000
19131070320000	19123150260000	19131120220000	19123210190000	19131280130000
19131110040000	19124040270000	19131120190000	19131150310000	19131070160000
19123240180000	19131070220000	19122060160000	19122060410000	19123160200000
19131070210000	19123090050000	19133030350000	19123210330000	19124140210000

19124080130000	19132030240000	19131070180000	19131120330000	19123220170000
19131110180000	19123060220000	19123090290000	19124120400000	19122060180000
19131110420000	19123110210000	19131090210000	19131110210000	19131070130000
19131080350000	19123170050000	19124080350000	19131110170000	19123210130000
19241140250000	19123290270000	19124070050000	19124050200000	19133230050000
19124250140000	19131230150000	19131070290000	19124140170000	19241080250000
19123230420000	19133120040000	19124190290000	19131250110000	19131200170000
19123290260000	19124000220000	19122050300000	19124290380000	

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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