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	19182050340000
Property address	5542 S NATCHEZ AVE
Township	Lake (72)
Assessor neighborhood	72380
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$32,266

20.6% of the current assessed value.

COMPARABLES IMPLY

$25,618

Estimated tax effect about $1,410 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,648

SECTION 1

The argument in one paragraph

The Assessor values 393 other properties in assessor neighborhood 72380 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 $24.31 per square foot. This home is assessed at $30.61 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,054 square feet gives $25,618. 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	1,054 square feet
Land area	5,040 square feet
Year built	1946
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$32,266
Assessed value per square foot	$30.61

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	1,292
2	Building area within 15% of this home	395
3	Built within 15 years of this home	394
4	Same building type	393
5	Same construction quality grade	393

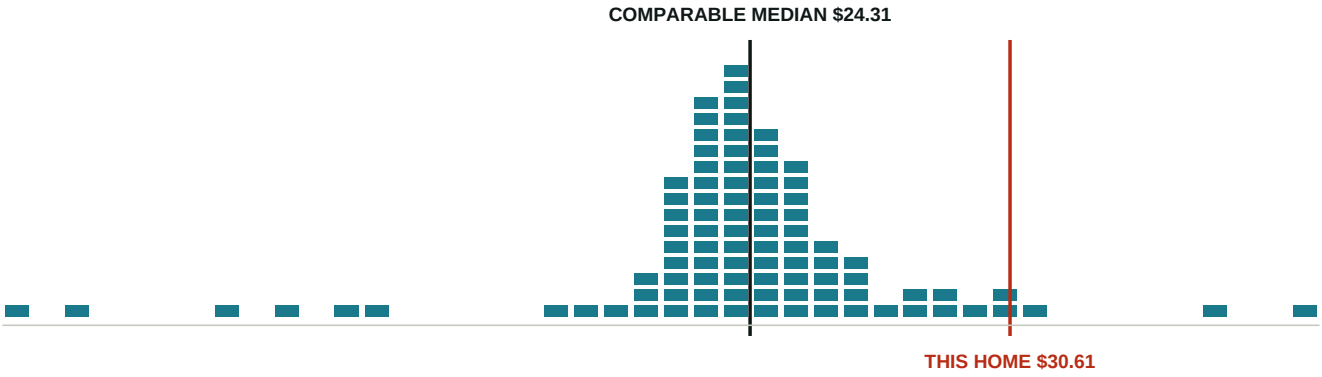
The comparable figure used is the median of all 393 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 393 properties 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	393
Lowest assessed	$6.17 per square foot
25th percentile	$23.43 per square foot
Median	$24.31 per square foot
75th percentile	$25.22 per square foot
Highest assessed	$38.12 per square foot
This home	$30.61 per square foot
Position	assessed above 387 of the 393 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 393 comparables	$24.31
Building area of this home	1,054 sq ft
Median multiplied by building area	**$25,618**
Current total assessed value	$32,266
Difference, the reduction requested	**$6,648**

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 $6,648 in assessed value is worth roughly $1,410 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

393 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 393 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
19084091000000	5248 S MAYFIELD AVE	1,040	1943	2	1	$8,182	$7.87
19084010500000	5109 S MASON AVE	1,056	1948	2	1	$23,374	$22.13
19084010540000		1,056	1942	2	1	$24,000	$22.73
19084020560000		1,056	1942	2	1	$24,000	$22.73
19084020680000		1,056	1943	2	1	$24,000	$22.73
19084030500000		1,056	1943	2	1	$24,000	$22.73
19084020780000		1,050	1943	2	1	$24,000	$22.86
19084000590000		1,050	1942	2	1	$24,000	$22.86
19084170520000		1,062	1939	2	1	$24,311	$22.89
19084280350000		1,061	1943	2	1	$24,327	$22.93
19084030490000		1,056	1943	2	1	$24,346	$23.05
19173150620000		1,061	1944	2	1	$24,507	$23.10
19173150730000		1,061	1944	2	1	$25,000	$23.56
19084280270000		1,061	1943	2	1	$25,000	$23.56
19173150750000		1,061	1944	2	1	$25,000	$23.56
19173150650000		1,061	1944	3	1	$25,000	$23.56
19084280260000		1,061	1943	2	1	$25,000	$23.56
19084280280000		1,061	1943	2	1	$25,000	$23.56
19173150660000		1,061	1949	2	1	$25,000	$23.56
19084280360000		1,061	1943	2	1	$25,000	$23.56
19173150720000		1,060	1944	3	1	$25,000	$23.58
19084050570000		1,056	1943	2	1	$25,000	$23.67
19084010600000		1,056	1943	2	1	$25,000	$23.67
19084030510000		1,056	1943	2	1	$25,000	$23.67
19084020670000		1,056	1943	2	1	$25,000	$23.67
19084010620000		1,056	1943	2	1	$25,000	$23.67
19084010510000		1,056	1942	2	1	$25,000	$23.67
19084010490000		1,056	1942	2	1	$25,000	$23.67
19084020570000		1,056	1942	2	1	$25,000	$23.67
19084000610000		1,050	1943	2	1	$25,000	$23.81
19084020700000		1,050	1943	2	1	$25,000	$23.81
19084020750000		1,050	1943	2	1	$25,000	$23.81
19084020660000		1,050	1942	2	1	$25,000	$23.81
19084000600000		1,050	1942	2	1	$25,000	$23.81
19084280290000		1,061	1943	2	1	$26,000	$24.51
19084280310000		1,061	1943	2	1	$26,000	$24.51
19173150740000		1,061	1944	2	1	$26,000	$24.51
19173150680000		1,061	1944	2	1	$26,000	$24.51
19084280300000		1,061	1943	2	1	$26,000	$24.51
19084010630000		1,060	1943	3	1	$26,000	$24.53

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19084020530000		1,056	1942	2	1	$26,000	$24.62
19084020550000		1,056	1942	2	1	$26,000	$24.62
19171290280000		1,056	1947	2	1	$26,000	$24.62
19084020540000		1,056	1943	2	1	$26,000	$24.62
19084010530000		1,056	1942	2	1	$26,000	$24.62
19084010610000		1,056	1943	2	1	$26,000	$24.62
19084020590000		1,050	1942	2	1	$26,000	$24.76
19084020690000		1,050	1943	2	1	$26,000	$24.76
19084020600000		1,050	1942	2	1	$26,000	$24.76
19174140230000		1,042	1941	3	1	$26,000	$24.95
19074190190000		1,064	1951	2	1	$27,000	$25.38
19084280340000		1,061	1943	2	1	$27,000	$25.45
19173150610000		1,061	1944	2	1	$27,000	$25.45
19084050560000		1,056	1943	2	1	$27,000	$25.57
19084010590000		1,056	1947	2	2	$27,000	$25.57
19074270470000		1,052	1940	2	1	$27,000	$25.67
19073170140000		1,061	1943	3	1	$28,000	$26.39
19084020740000		1,050	1943	2	1	$30,000	$28.57
19084280320000		1,061	1943	2	1	$31,000	$29.22
19084000550000		1,056	1942	2	1	$31,664	$29.98
19182050340000	**5542 S NATCHEZ AVE**	**1,054**	**1946**	**2**	**1**	**$32,266**	**$30.61**

Median of all 393 comparables: $24.31 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72380, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 393 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.

19084200170000	19084091000000	19084110020000	19084220030000	19084220040000
19084190640000	19084190170000	19084110010000	19084090440000	19174090350000
19174120310000	19182080530000	19174140220000	19174190390000	19171260140000
19212180170000	19212140670000	19084131070000	19084080950000	19084050170000
19173150700000	19074200040000	19174110460000	19084131050000	19084130920000
19084010500000	19173150630000	19181150360000	19084101330000	19084091250000
19174110470000	19084150630000	19174080470000	19174210350000	19084040750000
19084140840000	19084120990000	19084090640000	19084140850000	19084090800000
19174080450000	19083230140000	19174080460000	19084080570000	19174160160000
19084091380000	19084010700000	19184120130000	19084030540000	19074150150000
19084060740000	19084080680000	19084030520000	19084111250000	19084111370000
19074210250000	19074100230000	19174210330000	19181040350000	19174210340000
19084101260000	19084010540000	19084020560000	19084020680000	19084030500000
19084200180000	19181190170000	19181190280000	19084150690000	19084020780000
19084000590000	19084170520000	19084280350000	19212030260000	19181150390000
19174200030000	19173140260000	19173140250000	19084030490000	19171290250000
19172000170000	19173150620000	19212140680000	19173230070000	19084040530000
19084120870000	19084150590000	19084130770000	19084150620000	19084020770000
19084190390000	19171070570000	19174160050000	19084190580000	19084170460000
19084111290000	19211150530000	19212170290000	19212180210000	19212170310000
19084091260000	19084030560000	19083150210000	19074280260000	19084080910000
19074130140000	19074150160000	19084080670000	19084080690000	19074130150000
19182080670000	19083150190000	19074130180000	19084060760000	19084080660000
19084080900000	19074210260000	19074100240000	19074250290000	19084080930000
19084190610000	19084040590000	19181040330000	19084130790000	19212150040000
19084120950000	19084130860000	19173150730000	19084280270000	19173150750000
19173150650000	19084280260000	19084280280000	19173150660000	19084280360000
19173150720000	19181210200000	19084110670000	19084200370000	19084101320000
19084050570000	19084010600000	19084030510000	19084020670000	19084010620000
19084010510000	19084010490000	19084020570000	19084100550000	19084100920000
19084080870000	19084131060000	19182080700000	19084140890000	19073270250000
19084000610000	19084020700000	19084020750000	19084020660000	19084000600000
19174310400000	19174200020000	19173240280000	19174200130000	19174200120000
19074100260000	19084140750000	19084010690000	19084010660000	19212150150000
19084130830000	19173230080000	19181210110000	19083230340000	19084000630000
19084010550000	19084000620000	19084000570000	19074100270000	19084120900000
19084130750000	19084140860000	19084120910000	19084121000000	19181210230000
19084240600000	19084020610000	19074110320000	19084091210000	19084080940000
19083100520000	19084060750000	19073270440000	19074270450000	19084030530000
19084091220000	19182080650000	19084091280000	19084080960000	19074110310000
19084091290000	19181150190000	19074110220000	19073220160000	19182080680000
19073220180000	19182100150000	19084080890000	19084091300000	19084091240000
19073220190000	19073270460000	19074210200000	19084091200000	19084050530000
19084110690000	19182080740000	19084120940000	19074190160000	19212140610000
19182090180000	19182090200000	19212140540000	19084010670000	19084110680000

19074100280000	19212140460000	19211150630000	19212030270000	19212150050000
19212140600000	19212150060000	19212180070000	19084280290000	19084280310000
19173150740000	19173150680000	19084280300000	19084140880000	19084180490000
19084010630000	19212020160000	19084020530000	19084020550000	19171290280000
19084020540000	19084010530000	19084010610000	19182080710000	19084120860000
19084210320000	19084091320000	19084101200000	19084101270000	19073210030000
19084020590000	19084020690000	19084020600000	19182080720000	19174100110000
19084170280000	19074100120000	19171070560000	19174140230000	19084020820000
19211150540000	19083150220000	19084020830000	19202070230000	19083230130000
19084020810000	19073210230000	19084210120000	19181210210000	19073200190000
19181210220000	19084000580000	19182110290000	19182080660000	19181110270000
19181150370000	19074110210000	19073220170000	19074100250000	19074310100000
19074210210000	19181150350000	19073270450000	19083090480000	19192110230000
19181040340000	19084240610000	19084210290000	19084130900000	19084130910000
19084020720000	19084020710000	19172000160000	19074190190000	19073210080000
19083230580000	19182090190000	19084111320000	19182090140000	19084280340000
19173150610000	19084130850000	19212180280000	19212170160000	19212140530000
19212180080000	19212140450000	19212180220000	19212140440000	19084050560000
19084010590000	19083260260000	19084080700000	19074270470000	19182080750000
19084101190000	19182110280000	19182080410000	19182080430000	19084060660000
19074100100000	19074190180000	19084080530000	19084170290000	19083150160000
19182110300000	19084050780000	19181210170000	19181210190000	19182080440000
19084010560000	19084130880000	19084130800000	19084120930000	19074180160000
19073170130000	19182080550000	19073170140000	19084110660000	19084150640000
19084200350000	19074190170000	19084170270000	19182110260000	19084030550000
19084060670000	19074100170000	19074100180000	19181220290000	19083150170000
19181220330000	19084060640000	19084060680000	19083150230000	19073210020000
19074060110000	19181200120000	19182080570000	19074100110000	19182080560000
19181220210000	19181220340000	19084060510000	19084020740000	19182110270000
19074110180000	19074110190000	19084130820000	19181200140000	19181220270000
19181220160000	19181200130000	19181220280000	19181220440000	19084280320000
19212180230000	19084000550000	19181200150000	19181200160000	19083090730000
19181190150000	19181120150000	19084140730000	19084060690000	19212150140000
19181220360000	19182080540000	19084111170000		

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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