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	19252190630000
Property address	7335 S TALMAN AVE
Township	Lake (72)
Assessor neighborhood	72151
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$20,000	**$16,575**	**$3,425**

17.1% of the current assessed value.
Estimated tax effect about $726 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 107 other properties in assessor neighborhood 72151 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 $17.71 per square foot. This home is assessed at $21.37 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 936 square feet gives $16,575. 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	936 square feet
Land area	4,851 square feet
Year built	1944
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$20,000
Assessed value per square foot	$21.37

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	268
2	Building area within 15% of this home	107
3	Built within 15 years of this home	107
4	Same building type	107
5	Same construction quality grade	107

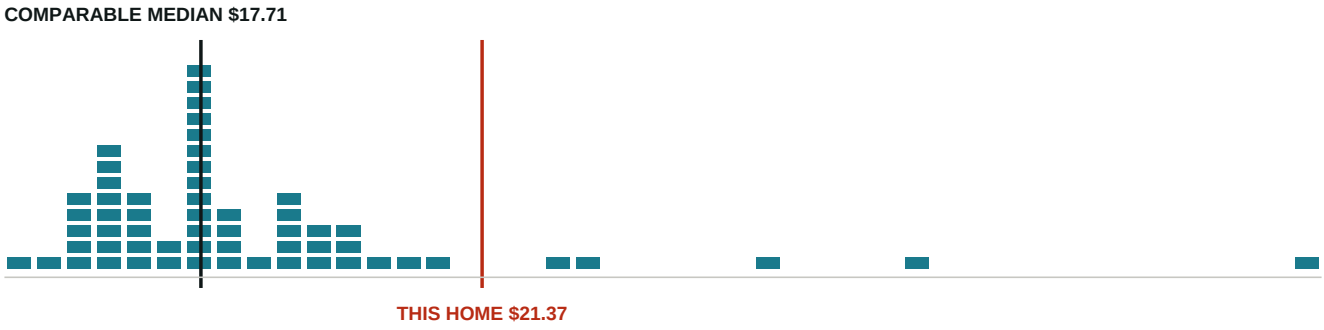
The comparable figure used is the median of all 107 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 107 properties 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	107
Lowest assessed	$15.15 per square foot
25th percentile	$16.67 per square foot
Median	$17.71 per square foot
75th percentile	$18.75 per square foot
Highest assessed	$32.29 per square foot
This home	$21.37 per square foot
Position	assessed above 100 of the 107 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 107 comparables	$17.71
Building area of this home	936 sq ft
Median multiplied by building area	**$16,575**
Current total assessed value	$20,000
Difference, the reduction requested	**$3,425**

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 $3,425 in assessed value is worth roughly $726 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

107 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 107 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
19251220660000	7311 S FRANCISCO AVE	960	1945	2	1	$14,976	$15.60
19252180660000	7340 S TALMAN AVE	936	1944	2	1	$15,000	$16.03
19251210470000	7346 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251220560000	7318 S MOZART ST	960	1944	2	1	$16,000	$16.67
19251210380000	7310 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251210400000	7318 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251210480000	7350 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251210410000	7322 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251230650000	7309 S MOZART ST	960	1944	2	1	$16,000	$16.67
19251210460000	7342 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251220690000	7323 S FRANCISCO AVE	960	1944	2	1	$16,000	$16.67
19251220710000	7329 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251230730000	7339 S MOZART ST	960	1944	2	1	$16,000	$16.67
19251210450000	7338 S FRANCISCO AVE HSE	960	1945	2	1	$16,000	$16.67
19251230680000	7321 S MOZART ST	960	1944	2	1	$16,000	$16.67
19251220760000	7351 S FRANCISCO AVE	960	1945	2	1	$16,000	$16.67
19251220570000	7322 S MOZART ST	960	1944	2	1	$16,000	$16.67
19252190670000	7351 S TALMAN AVE	936	1944	2	1	$16,000	$17.09
19252190640000	7339 S TALMAN AVE	936	1944	2	1	$16,000	$17.09
19252190580000	7315 S TALMAN AVE	936	1944	2	1	$16,000	$17.09
19252180620000	7320 S TALMAN AVE	936	1944	2	1	$16,000	$17.09
19252180670000	7344 S TALMAN AVE	936	1944	2	1	$16,000	$17.09
19252180680000	7348 S TALMAN AVE	936	1944	2	1	$16,073	$17.17
19251180380000	7310 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251190400000	7319 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251190440000	7333 S WHIPPLE ST	960	1949	2	1	$17,000	$17.71
19251180450000	7338 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251190470000	7345 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251180400000	7318 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251210390000	7314 S FRANCISCO AVE	960	1945	2	1	$17,000	$17.71
19251220680000	7319 S FRANCISCO AVE	960	1945	2	1	$17,000	$17.71
19251190410000	7323 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251190460000	7341 S WHIPPLE ST	960	1946	2	1	$17,000	$17.71
19251180480000	7350 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251220720000	7333 S FRANCISCO AVE	960	1945	2	1	$17,000	$17.71
19251180390000	7314 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251190450000	7337 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251230660000	7313 S MOZART ST	960	1944	2	1	$17,000	$17.71
19251190390000	7315 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251220650000	7307 S FRANCISCO AVE	960	1945	2	1	$17,000	$17.71

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
19251190480000	7351 S WHIPPLE ST	960	1945	2	1	$17,000	$17.71
19251220610000	7338 S MOZART ST	960	1944	2	2	$17,000	$17.71
19251180430000		960	1945	2	1	$17,000	$17.71
19251180440000		960	1946	2	1	$17,000	$17.71
19251220670000		960	1945	2	1	$17,000	$17.71
19251180420000		960	1945	2	1	$17,000	$17.71
19251220730000		960	1945	3	1	$17,000	$17.71
19252180640000		936	1944	2	1	$17,000	$18.16
19252180610000		936	1944	2	1	$17,000	$18.16
19252180630000		936	1944	2	1	$17,000	$18.16
19251190420000		920	1945	2	1	$17,000	$18.48
19252190660000		936	1944	2	1	$18,000	$19.23
19252190590000		936	1944	2	1	$18,000	$19.23
19252190600000		936	1944	2	1	$18,000	$19.23
19252190610000		936	1944	2	1	$18,000	$19.23
19252190650000		936	1944	2	1	$18,000	$19.23
19252190620000		936	1944	2	1	$18,000	$19.23
19252180650000		936	1944	3	2	$19,000	$20.30
19252190560000		936	1944	2	1	$19,000	$20.30
19252190630000	**7335 S TALMAN AVE**	**936**	**1944**	**3**	**1**	**$20,000**	**$21.37**
19252190570000		936	1944	3	2	$21,000	$22.44

Median of all 107 comparables: $17.71 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72151, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 107 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.

19251210530000	19251210540000	19251220660000	19252200090000	19252180660000
19252160090000	19251210490000	19251200560000	19251200570000	19251160490000
19251210510000	19251210570000	19252170450000	19251210470000	19251220560000
19251210380000	19251210400000	19251210480000	19251210410000	19251230650000
19251210460000	19251220690000	19251220710000	19251230730000	19251210450000
19251230680000	19251220760000	19251220570000	19252200150000	19251190520000
19251200510000	19251200420000	19252190670000	19252190640000	19252190580000
19252180620000	19252180670000	19252210150000	19252180680000	19251210370000
19252160080000	19251180380000	19251190400000	19251190440000	19251180450000
19251190470000	19251180400000	19251210390000	19251220680000	19251190410000
19251190460000	19251180480000	19251220720000	19251180390000	19251190450000
19251230660000	19251190390000	19251220650000	19251190480000	19251220610000
19251180430000	19251180440000	19251220670000	19251180420000	19251220730000
19251210440000	19251170410000	19251170450000	19251200410000	19251170400000
19252180640000	19252180610000	19252180630000	19251190420000	19251220640000
19251230710000	19252190020000	19251180460000	19251220540000	19251230670000
19251180470000	19251230760000	19251220010000	19251170510000	19252190660000
19252190590000	19252190600000	19252190610000	19252190650000	19252190620000
19251200460000	19251230740000	19251230640000	19251190370000	19251220530000
19251180370000	19252180650000	19252190560000	19251190380000	19251220740000
19251230700000	19252190570000	19251210430000	19251220750000	19251220580000
19251230690000	19251190180000			

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.