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	20073050800000
Property address	5142 S HOYNE AVE
Township	Lake (72)
Assessor neighborhood	72120
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$12,000

32.4% of the current assessed value.

COMPARABLES IMPLY

$8,117

Estimated tax effect about $824 a year at a 7% composite rate.

REDUCTION REQUESTED

$3,883

SECTION 1

The argument in one paragraph

The Assessor values 237 other properties in assessor neighborhood 72120 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 $7.94 per square foot. This home is assessed at $11.74 per square foot, which is 48% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,022 square feet gives $8,117. 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	1,022 square feet
Land area	3,380 square feet
Year built	1957
Building type	1 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	None recorded

Total assessed value	$12,000
Assessed value per square foot	$11.74

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	1,122
2	Building area within 15% of this home	581
3	Built within 15 years of this home	237
4	Same building type	237
5	Same construction quality grade	237

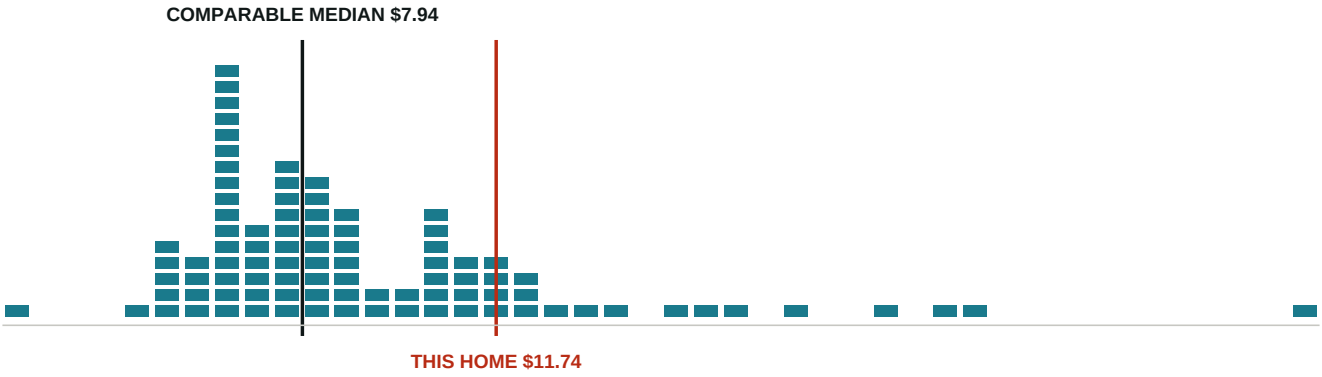
The comparable figure used is the median of all 237 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 237 properties 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	237
Lowest assessed	$2.06 per square foot
25th percentile	$6.64 per square foot
Median	$7.94 per square foot
75th percentile	$10.49 per square foot
Highest assessed	$27.89 per square foot
This home	$11.74 per square foot
Position	assessed above 209 of the 237 comparable properties, the 88th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 237 comparables	$7.94
Building area of this home	1,022 sq ft
Median multiplied by building area	**$8,117**
Current total assessed value	$12,000
Difference, the reduction requested	**$3,883**

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 $3,883 in assessed value is worth roughly $824 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

237 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 237 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
20183090550000	6156 S DAMEN AVE	1,032	1957	3	1	$5,300	$5.14
20184090330000	6020 S WOLCOTT AVE	1,020	1960	2	1	$5,600	$5.49
20184090320000	6018 S WOLCOTT AVE HSE	1,020	1959	3	1	$5,600	$5.49
20192250380000	6642 S WOLCOTT AVE	1,020	1959	3	1	$5,801	$5.69
20183090430000	6158 S DAMEN AVE	1,012	1957	2	1	$5,800	$5.73
20192280210000	6659 S WOOD ST	1,010	1962	3	1	$5,800	$5.74
20184140140000		1,020	1959	2	1	$6,800	$6.67
20191160300000		1,020	1959	3	1	$6,801	$6.67
20191170280000		1,020	1959	3	1	$6,801	$6.67
20191050420000		1,020	1959	2	1	$6,801	$6.67
20191080210000		1,020	1961	3	1	$6,823	$6.69
20191150290000		1,015	1957	3	1	$6,801	$6.70
20191150300000		1,015	1957	3	1	$6,801	$6.70
20073200210000		1,020	1962	2	1	$6,900	$6.76
20191180450000		1,032	1962	3	1	$7,000	$6.78
20191170120000		1,026	1962	3	1	$7,000	$6.82
20191170110000		1,026	1962	3	1	$7,000	$6.82
20191170300000		1,020	1960	3	1	$6,967	$6.83
20191270340000		1,020	1960	3	1	$7,000	$6.86
20192280200000		1,010	1961	2	1	$7,000	$6.93
20183090540000		1,032	1962	2	1	$7,800	$7.56
20183090530000		1,032	1957	3	1	$7,800	$7.56
20073200140000		1,032	1967	3	1	$8,200	$7.95
20191270460000		1,026	1966	3	1	$8,201	$7.99
20184000260000		1,026	1960	3	1	$8,201	$7.99
20191290390000		1,020	1961	4	1	$8,201	$8.04
20191290380000		1,020	1961	3	1	$8,201	$8.04
20191170290000		1,020	1963	2	1	$8,201	$8.04
20191240220000		1,015	1957	3	1	$8,201	$8.08
20191240230000		1,015	1957	3	1	$8,201	$8.08
20191080280000		1,026	1960	3	1	$8,400	$8.19
20191270150000		1,026	1964	3	1	$8,400	$8.19
20191160120000		1,026	1962	3	1	$8,400	$8.19
20191180250000		1,032	1962	2	1	$8,500	$8.24
20191220350000		1,014	1960	3	1	$8,400	$8.28
20191180390000		1,019	1961	2	2	$8,500	$8.34
20073200150000		1,032	1967	3	1	$9,000	$8.72
20073200190000		1,020	1962	3	1	$9,000	$8.82
20073200180000		1,020	1962	3	1	$9,000	$8.82
20191150250000		1,020	1960	3	1	$9,001	$8.82

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20192250390000		1,020	1959	3	1	$9,001	$8.82
20191160130000		1,026	1962	3	1	$10,000	$9.75
20073140220000		1,032	1955	3	1	$11,000	$10.66
20073050810000		1,022	1956	2	1	$11,000	$10.76
20073050820000		1,022	1957	3	1	$11,000	$10.76
20073200130000		1,020	1962	3	1	$11,000	$10.78
20181200470000		1,020	1959	3	1	$11,000	$10.78
20181200480000		1,020	1959	3	1	$11,000	$10.78
20073220300000		1,020	1959	3	1	$11,001	$10.79
20191050430000		1,020	1959	3	1	$11,001	$10.79
20073140210000		1,033	1955	2	1	$12,000	$11.62
20073140290000		1,032	1956	2	1	$12,001	$11.63
20073140300000		1,032	1956	3	1	$12,001	$11.63
20073050800000	**5142 S HOYNE AVE**	**1,022**	**1957**	**3**	**1**	**$12,000**	**$11.74**
20181000160000		1,020	1962	3	1	$12,000	$11.76
20181010490000		1,020	1961	3	1	$12,000	$11.76
20073140190000		1,032	1955	3	1	$13,000	$12.60
20181010500000		1,020	1961	3	1	$13,000	$12.75
20191180230000		1,032	1962	2	1	$17,000	$16.47
20073170220000		1,020	1958	3	1	$18,000	$17.65
20073140310000		1,032	1955	2	1	$22,001	$21.32

Median of all 237 comparables: $7.94 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72120, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 237 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.

20191130380000	20182280060000	20182280150000	20182280170000	20182220230000
20183090550000	20182250030000	20182240380000	20181100360000	20184090330000
20184090320000	20182280160000	20182280020000	20183140500000	20183140490000
20191280300000	20182280040000	20184240100000	20192250380000	20183090430000
20192280210000	20191270090000	20191050210000	20182240010000	20192180320000
20183140440000	20181160370000	20192080440000	20191130420000	20192240100000
20191240300000	20191140050000	20182240390000	20182240020000	20182240030000
20192080220000	20191270280000	20191100280000	20182280050000	20191100410000
20191220430000	20191050300000	20191050150000	20191130440000	20191020370000
20191050180000	20191270190000	20191200160000	20191270060000	20191270070000
20183140300000	20191220210000	20191100200000	20191200170000	20191270080000
20191050120000	20192240140000	20191270470000	20192000210000	20192080210000
20192090280000	20184140140000	20191160300000	20191170280000	20191050420000
20191080210000	20191280350000	20191150290000	20191150300000	20191200120000
20191200130000	20191100310000	20191020270000	20191020280000	20073200210000
20191290120000	20191180450000	20191170120000	20191170110000	20191170300000
20191270340000	20182090100000	20192280200000	20191180220000	20191180310000
20191180320000	20191080410000	20191290470000	20182110290000	20183090460000
20192080120000	20191150240000	20191130390000	20181050360000	20183090540000
20183090530000	20191240450000	20184240130000	20191270450000	20191240440000
20191270440000	20191170240000	20191160220000	20191160210000	20181000250000
20191090400000	20191050290000	20191200280000	20191220440000	20191270180000
20191100230000	20192080160000	20191100220000	20191090390000	20191100210000
20191100270000	20191060120000	20183140480000	20191290190000	20073200140000
20191270460000	20184000260000	20191080400000	20191290390000	20191290380000
20191170290000	20183140510000	20191160090000	20191200140000	20191240220000
20191240230000	20191150460000	20191080280000	20191270150000	20191160120000
20191180250000	20191180440000	20191220350000	20191170250000	20191180390000
20191290480000	20191180040000	20191180260000	20073140390000	20073190210000
20191100420000	20191130180000	20191050200000	20191160080000	20191160280000
20191060130000	20191050160000	20073140360000	20191090370000	20183140430000
20073200150000	20073200190000	20073200180000	20191150250000	20192250390000
20183140470000	20073160080000	20073160220000	20073050830000	20191080440000
20073200120000	20073140250000	20191160130000	20181010480000	20073130240000
20182120430000	20073140380000	20073220470000	20073020370000	20181080320000
20073190590000	20073150260000	20073080250000	20073010470000	20073190600000
20073190230000	20073150400000	20073140220000	20073050810000	20073050820000
20073200130000	20181200470000	20181200480000	20073220300000	20191050430000
20073130250000	20073130200000	20073130280000	20073140200000	20073150460000
20073140280000	20073130270000	20073130290000	20073020380000	20073160210000
20073150470000	20073130300000	20073160090000	20073160250000	20181080310000
20073010460000	20073140210000	20073140290000	20073140300000	20181000160000
20181010490000	20073050790000	20191170480000	20073130090000	20181080300000
20073050760000	20073050180000	20191090270000	20073000130000	20073140190000
20181010500000	20191200150000	20073010040000	20182200450000	20073080260000

20182230110000 20184030460000 20191180230000 20073170220000 20073170160000
20182030290000 20183140460000 20192080450000 20191200360000 20184240120000
20073140310000 20191160270000

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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