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	20304100210000
Property address	7538 S MARSHFIELD AVE
Township	Lake (72)
Assessor neighborhood	72212
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$21,000

25.1% of the current assessed value.

COMPARABLES IMPLY

$15,736

Estimated tax effect about $1,116 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,264

SECTION 1

The argument in one paragraph

The Assessor values 45 other properties in assessor neighborhood 72212 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 $7.17 per square foot. This home is assessed at $9.57 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,194 square feet gives $15,736. 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	2,194 square feet
Land area	3,750 square feet
Year built	1926
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$21,000
Assessed value per square foot	$9.57

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	105
2	Building area within 15% of this home	78
3	Built within 15 years of this home	52
4	Same building type	46
5	Same construction quality grade	45

The comparable figure used is the median of all 45 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 45 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	45
Lowest assessed	$5.93 per square foot
25th percentile	$6.68 per square foot
Median	$7.17 per square foot
75th percentile	$7.89 per square foot
Highest assessed	$14.23 per square foot
This home	$9.57 per square foot
Position	assessed above 39 of the 45 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 45 comparables	$7.17
Building area of this home	2,194 sq ft
Median multiplied by building area	**$15,736**
Current total assessed value	$21,000
Difference, the reduction requested	**$5,264**

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 $5,264 in assessed value is worth roughly $1,116 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 45 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
20304240030000	7707 S WOOD ST	2,025	1923	4	1	$12,000	$5.93
20314280230000	8624 S PAULINA ST	1,947	1912	6	2	$12,001	$6.16
20304120240000	7610 S WINCHESTER AVE	2,095	1931	4	1	$13,000	$6.21
20304250230000	7714 S PAULINA ST	2,086	1918	5	2	$13,000	$6.23
20312170270000	8114 S WOLCOTT AVE	2,215	1929	3	1	$14,000	$6.32
20304230170000	7755 S HONORE ST	1,886	1924	4	1	$12,000	$6.36
20314060410000	8327 S MARSHFIELD AVE	1,885	1940	4	2	$12,000	$6.37
20314050260000	8348 S MARSHFIELD AVE	2,023	1923	5	2	$13,000	$6.43
20312180330000	8136 S HONORE ST	2,446	1926	5	2	$16,001	$6.54
20303060140000	7641 S SEELEY AVE	1,965	1929	5	1	$13,000	$6.62
20304330260000	7830 S PAULINA ST	2,098	1922	5	2	$14,000	$6.67
20312170350000	8136 S WOLCOTT AVE	2,245	1925	5	2	$15,000	$6.68
20312200140000	8141 S WOOD ST	2,391	1931	4	2	$16,000	$6.69
20304220130000	7737 S WOLCOTT AVE	2,085	1921	3	2	$14,000	$6.71
20304140220000	7606 S HONORE ST	2,444	1925	3	2	$16,490	$6.75
20312200110000	8131 S WOOD ST	2,356	1929	4	2	$16,000	$6.79
20314140440000	8445 S MARSHFIELD AVE	2,079	1941	4	2	$14,121	$6.79
20314210070000	1637 W 85TH ST	2,057	1937	4	2	$14,001	$6.81
20314110220000	8457 S WOOD ST	2,310	1929	6	3	$16,001	$6.93
20312200070000	8119 S WOOD ST	1,990	1927	4	1	$14,000	$7.04
20312200150000	8143 S WOOD ST	2,251	1926	4	2	$16,000	$7.11
20312170380000	8146 S WOLCOTT AVE	2,232	1937	4	2	$16,000	$7.17
20304160100000	7629 S WOOD ST	1,952	1921	3	1	$14,000	$7.17
20312210090000	8127 S HERMITAGE AVE	2,494	1925	4	2	$18,000	$7.22
20304020110000	7531 S WOLCOTT AVE	2,074	1925	8	4	$15,000	$7.23
20314290050000	8617 S PAULINA ST	1,928	1936	4	2	$14,000	$7.26
20312200300000	8126 S HERMITAGE AVE	2,177	1926	4	2	$16,000	$7.35
20314260260000	8616 S WOOD ST	1,887	1927	4	1	$14,001	$7.42
20304190140000	7641 S MARSHFIELD AVE	1,872	1923	3	2	$14,000	$7.48
20314240250000	8616 S WOLCOTT AVE	2,004	1937	4	1	$15,001	$7.49
20312270240000	8218 S WOOD ST	2,368	1939	4	2	$18,000	$7.60
20312270080000	8219 S HONORE ST	1,884	1927	3	1	$14,367	$7.63
20312200330000	8136 S HERMITAGE AVE	1,922	1926	4	1	$15,000	$7.80
20304120120000	7635 S DAMEN AVE	1,901	1941	4	1	$15,000	$7.89
20312260180000	8206 S HONORE ST	1,865	1929	4	2	$15,000	$8.04
20314080490000	8423 S WINCHESTER AVE	2,105	1940	4	3	$17,000	$8.08
20312140010000	8001 S PAULINA ST	2,102	1939	2	1	$17,000	$8.09
20312190030000	8105 S HONORE ST	2,097	1936	4	2	$17,001	$8.11
20312200040000	8111 S WOOD ST HSE	2,432	1927	7	3	$20,000	$8.22
20304100210000	**7538 S MARSHFIELD AVE**	**2,194**	**1926**	**3**	**1**	**$21,000**	**$9.57**

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20304240040000	7709 S WOOD ST	2,274	1922	3	1	$22,000	$9.67
20304200230000	7706 S WINCHESTER AVE	1,998	1927	5	2	$24,000	$12.01
20304150240000	7610 S WOOD ST	2,402	1929	3	2	$32,000	$13.32
20304230160000	7753 S HONORE ST	2,054	1925	3	1	$28,000	$13.63
20304020270000	7522 S HONORE ST	1,984	1923	3	2	$28,000	$14.11
20304140180000	7653 S WOLCOTT AVE	2,108	1929	3	1	$30,000	$14.23

Median of all 45 comparables: $7.17 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72212, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 45 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.

20304240030000	20314280230000	20304120240000	20304250230000	20312170270000
20304230170000	20314060410000	20314050260000	20312180330000	20303060140000
20304330260000	20312170350000	20312200140000	20304220130000	20304140220000
20312200110000	20314140440000	20314210070000	20314110220000	20312200070000
20312200150000	20312170380000	20304160100000	20312210090000	20304020110000
20314290050000	20312200300000	20314260260000	20304190140000	20314240250000
20312270240000	20312270080000	20312200330000	20304120120000	20312260180000
20314080490000	20312140010000	20312190030000	20312200040000	20304240040000
20304200230000	20304150240000	20304230160000	20304020270000	20304140180000

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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