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	20324210150000
Property address	8547 S SANGAMON ST
Township	Lake (72)
Assessor neighborhood	72223
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$12,001

27.8% of the current assessed value.

COMPARABLES IMPLY

$8,669

REDUCTION REQUESTED

$3,332

Estimated tax effect about $707 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 62 other properties in assessor neighborhood 72223 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 $8.30 per square foot. This home is assessed at $11.50 per square foot, which is 38% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,044 square feet gives $8,669. 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	1,044 square feet
Land area	3,125 square feet
Year built	1907
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$12,001
Assessed value per square foot	$11.50

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	297
2	Building area within 15% of this home	170
3	Built within 15 years of this home	73
4	Same building type	62
5	Same construction quality grade	62

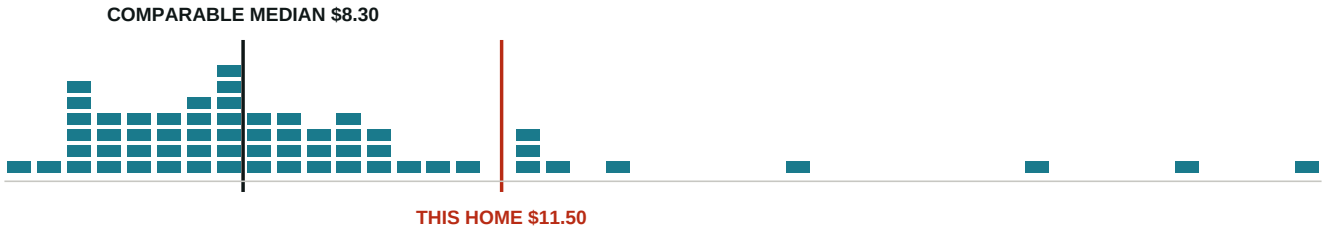
The comparable figure used is the median of all 62 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 62 properties 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	62
Lowest assessed	$5.36 per square foot
25th percentile	$7.23 per square foot
Median	$8.30 per square foot
75th percentile	$9.52 per square foot
Highest assessed	$21.62 per square foot
This home	$11.50 per square foot
Position	assessed above 53 of the 62 comparable properties, the 85th percentile



$5.36 per sq ft — 62 comparable properties by assessed value per square foot, one mark is one property — $21.62 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 62 comparables	$8.30
Building area of this home	1,044 sq ft
Median multiplied by building area	**$8,669**
Current total assessed value	$12,001
Difference, the reduction requested	**$3,332**

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 $3,332 in assessed value is worth roughly $707 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

62 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 62 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
20324030070000	8319 S CARPENTER ST	1,120	1916	3	1	$6,001	$5.36
20324110030000	8407 S CARPENTER ST	1,010	1913	2	1	$5,900	$5.84
20324190100000	8529 S CARPENTER ST	1,056	1914	2	1	$6,501	$6.16
20324190270000	8516 S MORGAN ST	1,012	1911	2	1	$6,401	$6.33
20324200280000	8520 S SANGAMON ST	1,022	1898	2	1	$6,500	$6.36
20324020080000	8323 S ABERDEEN ST	1,021	1911	2	1	$6,501	$6.37
20324100390000	8456 S CARPENTER ST	1,016	1913	2	1	$6,501	$6.40
20324150020000	8405 S GREEN ST	1,056	1916	2	1	$6,801	$6.44
20324260080000	8625 S ABERDEEN ST	1,008	1919	2	1	$6,700	$6.65
20324260090000	8629 S ABERDEEN ST	1,008	1919	2	1	$6,701	$6.65
20324280190000	8620 S SANGAMON ST	1,061	1893	3	1	$7,100	$6.69
20324160270000	8516 S MAY ST	1,144	1922	3	1	$7,801	$6.82
20324110080000	8421 S CARPENTER ST	1,010	1913	3	1	$7,000	$6.93
20324070140000	8341 S GREEN ST	1,012	1920	2	1	$7,201	$7.12
20324120350000	8444 S SANGAMON ST	1,008	1910	3	1	$7,201	$7.14
20324160350000	8544 S MAY ST	1,128	1921	3	1	$8,100	$7.18
20324200240000	8508 S SANGAMON ST	1,097	1909	2	1	$8,100	$7.38
20324200230000	8504 S SANGAMON ST	1,097	1910	2	1	$8,100	$7.38
20324160300000	8526 S MAY ST	1,056	1914	3	1	$7,801	$7.39
20324160330000	8538 S MAY ST HSE	1,056	1914	2	1	$7,801	$7.39
20324200030000	8507 S MORGAN ST	1,097	1914	2	1	$8,401	$7.66
20324150110000	8431 S GREEN ST	1,200	1922	3	1	$9,300	$7.75
20324160370000	8552 S MAY ST	1,186	1921	3	1	$9,246	$7.80
20324100320000	8434 S CARPENTER ST	1,050	1913	2	1	$8,200	$7.81
20324050390000	8346 S PEORIA ST	1,032	1912	2	1	$8,101	$7.85
20324180110000	8533 S ABERDEEN ST	1,080	1903	2	1	$8,601	$7.96
20324030090000	8327 S CARPENTER ST	1,008	1916	4	1	$8,101	$8.04
20324260260000	8634 S CARPENTER ST	1,200	1920	3	1	$9,701	$8.08
20324200090000	8523 S MORGAN ST	1,013	1916	2	1	$8,200	$8.09
20324110090000	8423 S CARPENTER ST	1,050	1898	2	1	$8,601	$8.19
20324170250000	8512 S ABERDEEN ST	1,036	1898	2	1	$8,601	$8.30
20324260230000	8624 S CARPENTER ST	1,168	1921	3	1	$9,701	$8.31
20324110040000	8409 S CARPENTER ST	1,010	1913	4	1	$8,400	$8.32
20324070170000	8351 S GREEN ST	1,153	1908	3	1	$9,601	$8.33
20324030230000	8306 S MORGAN ST HSE	1,152	1914	3	1	$9,700	$8.42
20324100330000	8438 S CARPENTER ST	1,012	1913	2	1	$8,601	$8.50
20324050090000	8327 S SANGAMON ST	1,139	1913	3	1	$10,001	$8.78
20324150080000	8421 S GREEN ST	1,113	1921	3	1	$10,000	$8.98
20324270230000	8628 S MORGAN ST	1,034	1920	2	1	$9,301	$9.00
20324050400000	8348 S PEORIA ST	1,056	1922	3	1	$9,501	$9.00

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20324130060000	8417 S SANGAMON ST	1,100	1909	3	1	$10,001	$9.09
20324160360000	8548 S MAY ST	1,175	1921	3	1	$11,000	$9.36
20324130210000	911 W 84TH ST 1	1,173	1908	4	2	$11,000	$9.38
20324120030000	8407 S MORGAN ST	1,020	1920	2	1	$9,700	$9.51
20324120070000	8419 S MORGAN ST	1,020	1920	3	1	$9,700	$9.51
20324270080000	8625 S CARPENTER ST	1,051	1908	3	1	$10,000	$9.51
20324240210000	8610 S MAY ST	1,050	1911	3	1	$10,001	$9.52
20324200070000	8519 S MORGAN ST 1FL	1,097	1909	3	1	$11,001	$10.03
20324130380000	8452 S PEORIA ST	1,184	1922	3	1	$12,001	$10.14
20324300050000	911 W 86TH PL	1,152	1914	3	2	$12,001	$10.42
20324150060000	8417 S GREEN ST	1,134	1916	3	1	$12,000	$10.58
20324160250000	8508 S MAY ST	1,071	1920	2	2	$12,000	$11.20
20324210150000	**8547 S SANGAMON ST**	**1,044**	**1907**	**5**	**2**	**$12,001**	**$11.50**
20324190210000	8500 S MORGAN ST	1,104	1902	2	2	$13,000	$11.78
20324050260000	8310 S PEORIA ST	1,002	1918	3	2	$12,001	$11.98
20324170260000	8516 S ABERDEEN ST	1,059	1916	2	2	$13,000	$12.28
20324100080000	8421 S ABERDEEN ST	1,038	1919	2	1	$13,266	$12.78
20324120060000	8415 S MORGAN ST	1,064	1920	2	1	$16,000	$15.04
20324160290000	8522 S MAY ST HSE	1,056	1914	3	1	$19,001	$17.99
20324130240000		1,006	1905	2	1	$20,000	$19.88
20324120050000		1,064	1920	2	1	$23,000	$21.62

Median of all 62 comparables: $8.30 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72223, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 62 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.

20324030070000	20324110030000	20324190100000	20324190270000	20324200280000
20324020080000	20324100390000	20324150020000	20324260080000	20324260090000
20324280190000	20324160270000	20324110080000	20324070140000	20324120350000
20324160350000	20324200240000	20324200230000	20324160300000	20324160330000
20324200030000	20324150110000	20324160370000	20324100320000	20324050390000
20324180110000	20324030090000	20324260260000	20324200090000	20324110090000
20324170250000	20324260230000	20324110040000	20324070170000	20324030230000
20324100330000	20324050090000	20324150080000	20324270230000	20324050400000
20324130060000	20324160360000	20324130210000	20324120030000	20324120070000
20324270080000	20324240210000	20324030280000	20324200070000	20324130380000
20324300050000	20324150060000	20324160250000	20324030290000	20324190210000
20324050260000	20324170260000	20324100080000	20324120060000	20324160290000
20324130240000	20324120050000			

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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