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	25052280260000
Property address	9012 S CARPENTER ST
Township	Lake (72)
Assessor neighborhood	72281
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$19,000

25.2% of the current assessed value.

COMPARABLES IMPLY

$14,216

Estimated tax effect about $1,015 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,784

SECTION 1

The argument in one paragraph

The Assessor values 541 other properties in assessor neighborhood 72281 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 $11.81 per square foot. This home is assessed at $15.78 per square foot, which is 34% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,204 square feet gives $14,216. 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	1,204 square feet
Land area	4,687 square feet
Year built	1927
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$19,000
Assessed value per square foot	$15.78

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	1,333
2	Building area within 15% of this home	994
3	Built within 15 years of this home	596
4	Same building type	541
5	Same construction quality grade	541

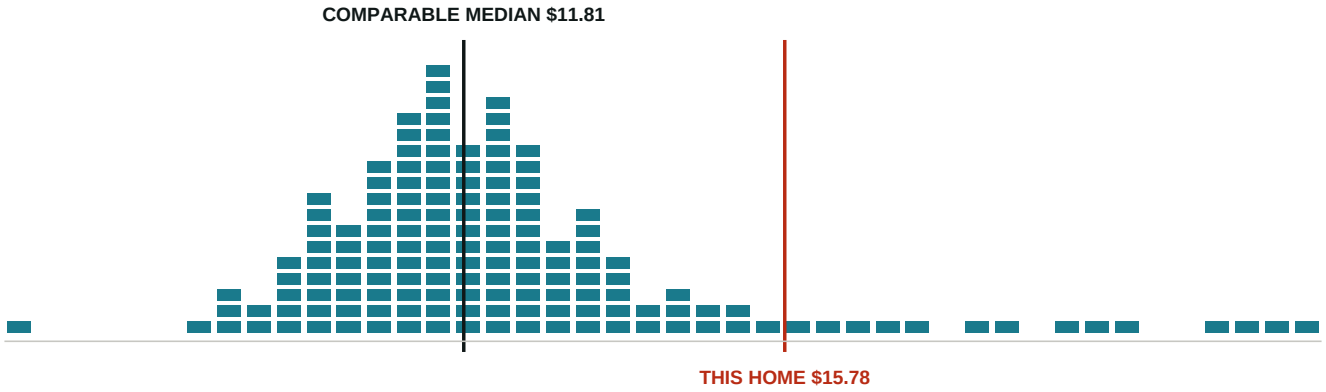
The comparable figure used is the median of all 541 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 541 properties 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	541
Lowest assessed	$6.12 per square foot
25th percentile	$10.94 per square foot
Median	$11.81 per square foot
75th percentile	$12.77 per square foot
Highest assessed	$22.43 per square foot
This home	$15.78 per square foot
Position	assessed above 511 of the 541 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 541 comparables	$11.81
Building area of this home	1,204 sq ft
Median multiplied by building area	**$14,216**
Current total assessed value	$19,000
Difference, the reduction requested	**$4,784**

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 $4,784 in assessed value is worth roughly $1,015 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

541 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 541 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
25051080290000	8850 S JUSTINE ST	1,210	1924	3	2	$12,001	$9.92
25051100110000	8835 S LAFLIN ST	1,200	1924	3	1	$12,000	$10.00
25051100240000	8820 S BISHOP ST	1,200	1924	3	1	$12,000	$10.00
25051100290000	8836 S BISHOP ST	1,200	1924	3	1	$12,000	$10.00
25051150260000	8826 S RACINE AVE HSE	1,200	1926	3	1	$12,000	$10.00
25051100320000	8848 S BISHOP ST HSE	1,200	1924	3	1	$12,000	$10.00
25051100120000	8839 S LAFLIN ST	1,200	1924	3	1	$12,000	$10.00
25051000170000	8722 S JUSTINE ST	1,200	1925	3	1	$12,001	$10.00
25051000160000	8718 S JUSTINE ST	1,200	1925	3	1	$12,001	$10.00
25051020070000	8714 S BISHOP ST	1,200	1924	3	1	$12,001	$10.00
25051000150000	8716 S JUSTINE ST	1,200	1925	3	1	$12,001	$10.00
25051100270000	8830 S BISHOP ST H	1,200	1924	3	1	$12,007	$10.01
25051100150000	8849 S LAFLIN ST	1,198	1924	3	1	$12,000	$10.02
25051000230000		1,200	1925	3	1	$12,216	$10.18
25051040120000		1,209	1924	3	1	$13,001	$10.75
25051010290000		1,206	1924	3	1	$13,000	$10.78
25081110080000		1,204	1927	3	1	$13,000	$10.80
25081010490000		1,200	1922	3	1	$13,000	$10.83
25051100140000		1,200	1924	3	1	$13,000	$10.83
25051100170000		1,200	1924	3	1	$13,000	$10.83
25051100300000		1,200	1924	3	1	$13,000	$10.83
25051020150000		1,200	1924	3	1	$13,000	$10.83
25051100340000		1,200	1924	3	1	$13,000	$10.83
25051100160000		1,200	1924	3	1	$13,000	$10.83
25051100310000		1,200	1924	3	1	$13,000	$10.83
25051100330000		1,200	1924	3	1	$13,000	$10.83
25051000220000		1,200	1925	3	1	$13,001	$10.83
25062030340000		1,207	1923	3	1	$14,000	$11.60
25051010270000		1,206	1924	3	2	$14,000	$11.61
25051010280000		1,206	1924	3	1	$14,000	$11.61
25081090030000		1,205	1930	4	1	$14,000	$11.62
25081110070000		1,204	1927	3	1	$14,000	$11.63
25051100130000		1,200	1924	3	1	$14,000	$11.67
25062230100000		1,200	1927	3	1	$14,000	$11.67
25062030310000		1,200	1927	3	1	$14,000	$11.67
25051100210000		1,200	1924	3	1	$14,000	$11.67
25051100100000		1,200	1924	3	1	$14,000	$11.67
25051100280000		1,200	1924	3	1	$14,000	$11.67
25051000270000		1,200	1924	3	1	$14,001	$11.67
25062030190000		1,199	1925	3	1	$14,001	$11.68

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25062030320000		1,200	1923	3	1	$14,495	$12.08
25081120020000		1,209	1928	3	1	$15,000	$12.41
25052200080000		1,205	1940	3	1	$15,001	$12.45
25051030150000		1,202	1921	3	1	$15,000	$12.48
25062130080000		1,202	1926	3	1	$15,000	$12.48
25062020280000		1,201	1927	3	1	$15,000	$12.49
25051100190000		1,200	1924	4	1	$15,000	$12.50
25062230110000		1,200	1927	3	1	$15,000	$12.50
25051100260000		1,200	1924	3	2	$15,000	$12.50
25051020140000		1,200	1924	3	1	$15,000	$12.50
25081070140000		1,200	1929	3	1	$15,000	$12.50
25051000180000		1,200	1925	3	1	$15,001	$12.50
25051000190000		1,200	1925	3	1	$15,001	$12.50
25081090230000		1,207	1924	3	1	$16,001	$13.26
25081040090000		1,206	1918	3	1	$16,001	$13.27
25052280270000		1,204	1927	4	1	$16,000	$13.29
25083080600000		1,200	1913	3	1	$17,740	$14.78
25052280260000	**9012 S CARPENTER ST**	**1,204**	**1927**	**3**	**1**	**$19,000**	**$15.78**
25051020250000		1,206	1924	3	1	$24,001	$19.90
25051100220000		1,200	1924	3	1	$24,000	$20.00
25081110090000		1,204	1927	3	1	$27,000	$22.43

Median of all 541 comparables: $11.81 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72281, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 541 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.

25081030310000	25081030300000	25052050110000	25052100300000	25052100290000
25052100030000	25051030100000	25051080220000	25051080210000	25051080160000
25051080170000	25052100010000	25051080200000	25051080190000	25052100280000
25051100070000	25051100090000	25051100080000	25051030290000	25081110290000
25081120200000	25081040130000	25081140050000	25051040140000	25081110180000
25051030280000	25051020160000	25052040140000	25051150030000	25081020220000
25051080180000	25051080150000	25051080140000	25052210020000	25051140270000
25051110140000	25051050110000	25051050080000	25051080290000	25081070120000
25052020230000	25052130020000	25051100110000	25051100240000	25051100290000
25051150260000	25051060230000	25051100320000	25051100120000	25051000170000
25051000160000	25051020070000	25051000150000	25051100270000	25051100150000
25051040110000	25052040260000	25052120180000	25062200270000	25051010110000
25051010120000	25051010090000	25051010140000	25051010070000	25062050270000
25052130160000	25051000230000	25051110170000	25052100110000	25051030210000
25051150080000	25052110240000	25052050140000	25052050090000	25052050150000
25081070110000	25081070150000	25051100230000	25052270240000	25081120120000
25062060100000	25051090320000	25081090040000	25051090170000	25051090150000
25051020200000	25051090340000	25081100270000	25062100240000	25052100240000
25062170160000	25081130270000	25081140040000	25051150280000	25062220350000
25052040300000	25052280360000	25052020200000	25062170060000	25081070060000
25051030220000	25051150220000	25051150020000	25081090360000	25051090100000
25052110090000	25051020170000	25052020310000	25051080240000	25051080270000
25051040120000	25062020300000	25051140200000	25051010290000	25081110080000
25081020580000	25051020290000	25081010490000	25051100140000	25051100170000
25051100300000	25051020150000	25051100340000	25051100160000	25051100310000
25051100330000	25051000220000	25052260170000	25081090110000	25052260140000
25052040250000	25051110080000	25052030250000	25052090240000	25051080280000
25051010130000	25051120090000	25051090260000	25052270050000	25062090130000
25051060240000	25052110230000	25052260260000	25051100050000	25051100030000
25051100060000	25051100040000	25062220130000	25081040290000	25062220140000
25081040280000	25051020180000	25052030060000	25052190060000	25052020120000
25081110370000	25052260340000	25052050100000	25081150330000	25052050130000
25052050080000	25062020290000	25082000100000	25062160310000	25062120330000
25052040200000	25081110450000	25062030360000	25062170070000	25052040180000
25062220040000	25062220050000	25081040660000	25051080230000	25062040140000
25051030270000	25051060210000	25051070200000	25051140120000	25081130450000
25062170140000	25081110110000	25081140160000	25081140150000	25081100340000
25052100360000	25051110070000	25081020440000	25051090160000	25052290530000
25052260030000	25051140170000	25062050370000	25081120090000	25052040080000
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25051090290000	25052100220000	25051060200000	25081100130000	25051030190000
25062210250000	25051030180000	25051030170000	25051030160000	25081160440000
25051020130000	25051020080000	25051030200000	25051020060000	25052280370000
25083040640000	25062210310000	25081011120000	25051050180000	25052020180000
25062220240000	25051050170000	25052020210000	25062120260000	25062120270000

25052260290000	25081100300000	25051010210000	25051010200000	25051040210000
25052000210000	25051080260000	25051050190000	25062160270000	25062160240000
25062160280000	25051090190000	25062050390000	25062030340000	25052020250000
25051010270000	25051010280000	25081090030000	25081150070000	25081110070000
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25062030190000	25051110100000	25081020570000	25051010060000	25051010160000
25081070130000	25062030260000	25081120040000	25052110040000	25081040250000
25051100020000	25062030270000	25052120090000	25052120070000	25052040110000
25052040220000	25062220380000	25081020460000	25052050190000	25052050070000
25052040240000	25051120100000	25052090010000	25051040070000	25051140260000
25062170050000	25051040130000	25051100010000	25062220180000	25062040180000
25062030200000	25052260330000	25081040550000	25062030420000	25062030350000
25081090190000	25062210300000	25062220080000	25062200200000	25081090060000
25062160140000	25051050210000	25052260050000	25062160330000	25062200170000
25052260380000	25062110130000	25051070210000	25052110110000	25052170280000
25062100190000	25062030320000	25081100320000	25081020250000	25081110100000
25062030170000	25062050380000	25081120140000	25062100090000	25051150330000
25052210030000	25081130460000	25062030430000	25051080130000	25052100150000
25081160050000	25052280330000	25062200190000	25051150230000	25081010510000
25051020100000	25051020090000	25051020110000	25081130180000	25051010180000
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25081110090000

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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