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	25054010290000
Property address	9158 S ABERDEEN ST
Township	Lake (72)
Assessor neighborhood	72282
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$19,000

19.8% of the current assessed value.

COMPARABLES IMPLY

$15,244

Estimated tax effect about $797 a year at a 7% composite rate.

REDUCTION REQUESTED

$3,756

SECTION 1

The argument in one paragraph

The Assessor values 86 other properties in assessor neighborhood 72282 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 $9.56 per square foot. This home is assessed at $11.91 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,595 square feet gives $15,244. 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	1,595 square feet
Land area	3,720 square feet
Year built	1951
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$19,000
Assessed value per square foot	$11.91

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	3,581
2	Building area within 15% of this home	519
3	Built within 15 years of this home	181
4	Same building type	86
5	Same construction quality grade	86

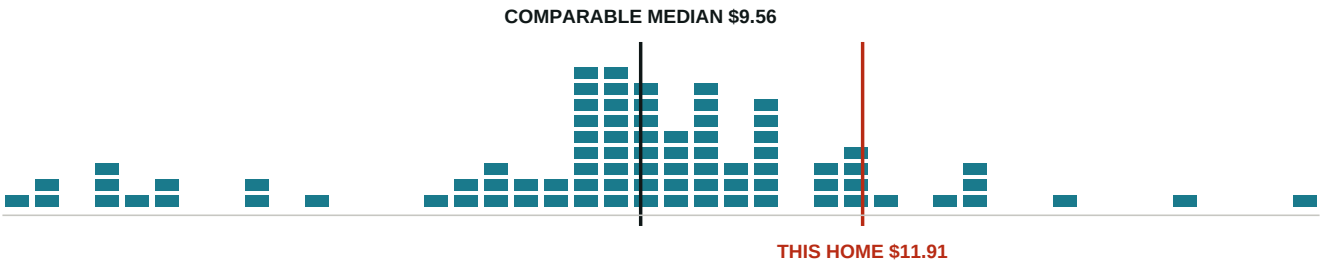
The comparable figure used is the median of all 86 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 86 properties 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	86
Lowest assessed	$2.79 per square foot
25th percentile	$8.65 per square foot
Median	$9.56 per square foot
75th percentile	$10.71 per square foot
Highest assessed	$16.76 per square foot
This home	$11.91 per square foot
Position	assessed above 76 of the 86 comparable properties, the 88th percentile



$2.79 per sq ft — 86 comparable properties by assessed value per square foot, one mark is one property — $16.76 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 86 comparables	$9.56
Building area of this home	1,595 sq ft
Median multiplied by building area	**$15,244**
Current total assessed value	$19,000
Difference, the reduction requested	**$3,756**

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 $3,756 in assessed value is worth roughly $797 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

86 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 86 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
25091050530000	9516 S NORMAL AVE	1,711	1958	3	1	$4,766	$2.79
25043290120000	9427 S NORMAL AVE HSE	1,602	1958	3	2	$5,078	$3.17
25043160250000	9322 S EMERALD AVE HSE	1,596	1959	3	1	$5,135	$3.22
25043250250000	9420 S LOWE AVE	1,622	1957	4	2	$6,078	$3.75
25092190010000	9701 S YALE AVE	1,551	1958	3	1	$6,054	$3.90
25043250260000	9420 S LOWE AVE	1,622	1957	4	2	$7,322	$4.51
25084030130000	9957 S CARPENTER ST	1,469	1956	4	2	$6,680	$4.55
25043220110000	9331 S NORMAL AVE	1,520	1959	3	1	$8,485	$5.58
25043220120000	9331 S NORMAL AVE	1,520	1959	3	1	$8,485	$5.58
25043250510000	9420 S LOWE AVE	1,622	1957	4	2	$9,725	$6.00
25091050330000	9518 S NORMAL AVE	1,711	1958	3	1	$12,872	$7.52
25084030140000	9957 S CARPENTER ST	1,469	1956	4	2	$11,426	$7.78
25054140120000	9321 S MAY ST	1,749	1936	4	1	$14,000	$8.00
25043160240000	9322 S EMERALD AVE HSE	1,596	1959	3	1	$12,835	$8.04
25044130290000	9445 S LASALLE ST	1,476	1960	4	2	$12,000	$8.13
25041140360000	8813 S NORMAL AVE	1,440	1964	3	1	$12,001	$8.33
25051290370000	1308 W 91ST ST	1,770	1941	3	2	$15,000	$8.47
25053010690000	9137 S JUSTINE ST	1,523	1955	3	1	$13,000	$8.54
25091140020000	9601 S NORMAL AVE	1,514	1960	3	1	$13,000	$8.59
25053150100000	9237 S ELIZABETH ST	1,460	1940	5	2	$13,001	$8.90
25082050650000	9556 S GREEN ST	1,457	1959	3	1	$13,000	$8.92
25044060300000	9241 S PERRY AVE	1,445	1936	3	1	$13,001	$9.00
25053150110000	9241 S ELIZABETH ST	1,437	1936	4	1	$13,001	$9.05
25053230380000	9356 S RACINE AVE	1,436	1954	3	1	$13,000	$9.05
25064190120000	1629 W 93RD ST HSE	1,433	1958	3	1	$13,000	$9.07
25091160770000	9750 S EMERALD AVE	1,536	1955	4	2	$14,000	$9.11
25092110460000	9656 S WENTWORTH AVE	1,640	1962	3	2	$15,000	$9.15
25053010670000	9129 S JUSTINE ST	1,523	1955	3	1	$14,000	$9.19
25092190020000	9701 S YALE AVE	1,551	1958	3	1	$14,384	$9.27
25043290130000	9427 S NORMAL AVE HSE	1,602	1958	3	2	$15,106	$9.43
25053140010000	9201 S THROOP ST HSE	1,484	1947	4	2	$14,000	$9.43
25053120100000	9239 S LOOMIS ST	1,480	1953	4	2	$14,001	$9.46
25054270090000	9431 S SANGAMON ST	1,464	1957	3	2	$14,000	$9.56
25091000530000	9548 S EMERALD AVE	1,452	1956	3	1	$14,001	$9.64
25054130300000	9330 S MAY ST	1,450	1936	3	1	$14,000	$9.66
25091130540000	9614 S NORMAL AVE	1,552	1954	3	1	$15,001	$9.67
25053150080000	9231 S ELIZABETH ST	1,444	1936	3	1	$14,001	$9.70
25053150020000	9205 S ELIZABETH ST	1,424	1945	4	2	$14,000	$9.83
25051310390000	9000 S RACINE AVE	1,525	1950	3	1	$15,000	$9.84
25082050680000	9566 S GREEN ST	1,422	1955	3	1	$14,000	$9.85

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
20334030240000	8359 S PERRY AVE HSE	1,622	1963	3	2	$16,000	$9.86
25091210170000	9731 S PARNELL AVE	1,512	1961	3	1	$15,000	$9.92
25092160250000	9716 S HARVARD AVE	1,463	1954	4	2	$15,000	$10.25
25043240660000	9424 S UNION AVE HSE	1,456	1958	3	1	$15,001	$10.30
25053090720000		1,538	1950	4	2	$16,001	$10.40
25082050480000		1,424	1955	3	1	$15,001	$10.53
25043210630000		1,514	1964	3	1	$16,000	$10.57
25043260660000		1,410	1960	4	2	$15,001	$10.64
25091070120000		1,490	1966	2	1	$16,000	$10.74
25064120110000		1,471	1936	4	2	$16,001	$10.88
25053110010000		1,743	1952	4	2	$19,000	$10.90
25091050550000		1,456	1959	4	2	$16,000	$10.99
25064080390000		1,644	1954	4	2	$19,000	$11.56
25054010290000	**9158 S ABERDEEN ST**	**1,595**	**1951**	**3**	**2**	**$19,000**	**$11.91**
25082250070000		1,502	1939	3	1	$18,000	$11.98
25053010680000		1,501	1955	4	2	$18,000	$11.99
25091040300000		1,638	1962	4	2	$20,000	$12.21
25044140110000		1,456	1939	3	1	$19,001	$13.05
25082270010000		1,420	1964	4	2	$20,001	$14.09
25064200220000		1,485	1954	3	1	$22,604	$15.22
25043110590000		1,432	1954	3	1	$24,001	$16.76

Median of all 86 comparables: $9.56 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72282, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 86 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.

25091050530000	25043290120000	25043160250000	25043250250000	25091230250000
25092190010000	25053050270000	25043250260000	25084030130000	25043220110000
25043220120000	25043250510000	25091050330000	25084030140000	25044140380000
25054140120000	25043160240000	25044130290000	25041140360000	25051290370000
25053010690000	25091140020000	25053050260000	25053150100000	25082050650000
25044060300000	25091230260000	25053150110000	25053230380000	25064190120000
25091160770000	25092110460000	25053010670000	25044100290000	25092190020000
25044080100000	25091150150000	25043290130000	25053140010000	25053150180000
25053120100000	25051310420000	25043030490000	25054270090000	25091000530000
25054130300000	25091130540000	25053150080000	25053150020000	25051310390000
25082050680000	20334030240000	25091210170000	25043270130000	20334020250000
25091140180000	25092160250000	25091130010000	25084220660000	25043240660000
25053090720000	25082050480000	25043210630000	25043260660000	25091070120000
25092130450000	25064120110000	25053110010000	25082110430000	25082110440000
25091050550000	25091260240000	25064080390000	25082140030000	25082110420000
25064110110000	25082250070000	25053010680000	25091040300000	25082120440000
25044140110000	25092180430000	25082230130000	25082270010000	25064200220000
25043110590000				

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.