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	25071040240000
Property address	9524 S HAMILTON AVE HSE
Township	Lake (72)
Assessor neighborhood	72271
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$43,000

20.8% of the current assessed value.

COMPARABLES IMPLY

$34,045

Estimated tax effect about $1,899 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,955

SECTION 1

The argument in one paragraph

The Assessor values 271 other properties in assessor neighborhood 72271 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 $25.07 per square foot. This home is assessed at $31.66 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,358 square feet gives $34,045. 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	1,358 square feet
Land area	5,000 square feet
Year built	1924
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	$43,000
Assessed value per square foot	$31.66

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	894
2	Building area within 15% of this home	580
3	Built within 15 years of this home	310
4	Same building type	272
5	Same construction quality grade	271

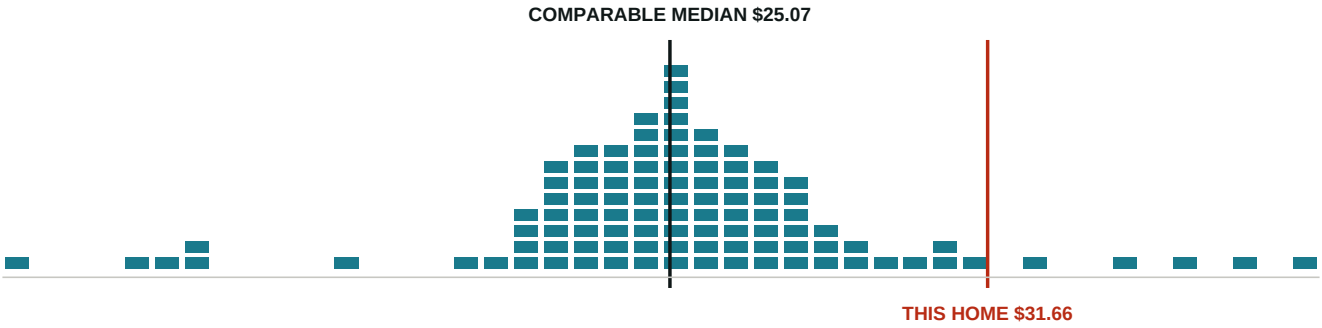
The comparable figure used is the median of all 271 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 271 properties 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	271
Lowest assessed	$11.21 per square foot
25th percentile	$23.65 per square foot
Median	$25.07 per square foot
75th percentile	$26.69 per square foot
Highest assessed	$38.55 per square foot
This home	$31.66 per square foot
Position	assessed above 264 of the 271 comparable properties, the 97th percentile



$11.21 per sq ft — 271 comparable properties by assessed value per square foot, one mark is 3 properties — $38.55 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 271 comparables	$25.07
Building area of this home	1,358 sq ft
Median multiplied by building area	**$34,045**
Current total assessed value	$43,000
Difference, the reduction requested	**$8,955**

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 $8,955 in assessed value is worth roughly $1,899 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

271 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 271 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
25071100140000	9637 S OAKLEY AVE	1,322	1939	3	1	$18,383	$13.91
25071100150000	9637 S OAKLEY AVE	1,322	1939	3	1	$18,383	$13.91
25073100170000	10026 S BELL AVE	1,344	1928	3	1	$29,994	$22.32
25061160150000	9000 S OAKLEY AVE	1,330	1939	3	1	$29,705	$22.33
25071090230000	9618 S OAKLEY AVE	1,369	1935	3	1	$30,904	$22.57
25063120100000	9345 S OAKLEY AVE	1,330	1932	3	1	$30,119	$22.65
25073100040000	10019 S OAKLEY AVE	1,344	1931	3	1	$30,787	$22.91
25071010260000	9514 S OAKLEY AVE	1,371	1937	3	2	$31,434	$22.93
25073100050000	10021 S OAKLEY AVE	1,385	1931	3	1	$32,000	$23.10
25182060200000	10629 S LONGWOOD DR	1,383	1922	3	1	$32,000	$23.14
25063040320000		1,341	1923	4	1	$31,602	$23.57
25063210080000		1,400	1930	3	1	$33,000	$23.57
25181200020000		1,350	1922	3	1	$32,000	$23.70
25073040230000		1,362	1928	3	2	$32,703	$24.01
25071200180000		1,393	1931	3	1	$33,486	$24.04
25181260180000		1,371	1925	3	1	$33,000	$24.07
25073240160000		1,360	1926	5	2	$32,764	$24.09
25181240210000		1,319	1925	3	1	$32,006	$24.27
25071120250000		1,350	1926	3	1	$33,000	$24.44
25181160190000		1,390	1924	3	1	$34,001	$24.46
25073100160000		1,385	1930	3	1	$34,000	$24.55
25071070220000		1,397	1925	5	2	$34,318	$24.57
25181190100000		1,333	1926	4	2	$32,751	$24.57
25071060150000		1,342	1923	3	1	$33,000	$24.59
25071060140000		1,370	1918	3	1	$34,000	$24.82
25181130020000		1,352	1922	2	2	$33,710	$24.93
25071220120000		1,362	1920	3	1	$34,000	$24.96
25181230100000		1,347	1925	3	1	$33,712	$25.03
25181200290000		1,358	1916	3	1	$34,000	$25.04
25071130260000		1,350	1918	3	1	$34,000	$25.19
25071200050000		1,350	1924	3	1	$34,000	$25.19
25072140120000		1,350	1920	3	1	$34,000	$25.19
25064020100000		1,325	1928	3	1	$33,416	$25.22
25181240030000		1,347	1936	3	1	$34,001	$25.24
25071060180000		1,340	1923	3	1	$34,000	$25.37
25181250020000		1,377	1924	3	1	$35,001	$25.42
25071130050000		1,337	1928	3	1	$34,000	$25.43
25073240090000		1,376	1926	3	1	$35,000	$25.44
25182060170000		1,374	1927	3	1	$35,000	$25.47
25071210290000		1,366	1923	3	2	$34,930	$25.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25063080070000		1,380	1924	6	1	$35,441	$25.68
25073100310000		1,398	1926	3	1	$36,000	$25.75
25071210160000		1,355	1923	3	1	$35,000	$25.83
25061180120000		1,352	1924	3	1	$35,000	$25.89
25063080130000		1,385	1922	3	1	$36,001	$25.99
25073240190000		1,320	1924	3	1	$34,411	$26.07
25064210190000		1,340	1927	3	1	$35,001	$26.12
25071210060000		1,373	1925	3	1	$36,000	$26.22
25072080040000		1,332	1920	3	1	$35,000	$26.28
25071190130000		1,384	1930	3	2	$37,000	$26.73
25181110050000		1,335	1926	3	1	$36,000	$26.97
25073220040000		1,333	1912	4	2	$36,001	$27.01
25071130250000		1,344	1918	3	1	$36,400	$27.08
25071260040000		1,335	1923	4	1	$36,524	$27.36
25072070100000		1,388	1925	3	1	$38,000	$27.38
25072060060000		1,323	1910	3	1	$36,651	$27.70
25071190260000		1,380	1924	3	1	$39,000	$28.26
25181260070000		1,366	1926	3	1	$39,449	$28.88
25072000190000		1,375	1913	3	1	$41,000	$29.82
25071040240000	**9524 S HAMILTON AVE HSE**	**1,358**	**1924**	**3**	**1**	**$43,000**	**$31.66**
25073050020000		1,330	1926	3	1	$46,000	$34.59

Median of all 271 comparables: $25.07 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72271, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 271 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.

25073000350000	25071100140000	25071100150000	25061160120000	25061160110000
25061090030000	25061090020000	25073010390000	25073010380000	25073000340000
25071270010000	25071010300000	25071260050000	25181270080000	25071180280000
25072160080000	25071120050000	25073080250000	25071140010000	25071260270000
25071120120000	25071050200000	25071020290000	25181110220000	25073100170000
25061160150000	25073080240000	25071200170000	25071120240000	25071090230000
25071140110000	25071270020000	25071020250000	25071120060000	25071270070000
25071200140000	25063120100000	25071260060000	25071150020000	25071180120000
25071060090000	25073100040000	25071010260000	25181250150000	25071120230000
25063210130000	25071210070000	25073100050000	25072010170000	25071030440000
25181270280000	25182060200000	25061030350000	25181260250000	25071200020000
25071120140000	25063020090000	25071210050000	25071150030000	25063010250000
25071270180000	25073170130000	25181180080000	25181200040000	25071120090000
25063040320000	25063210080000	25073130190000	25181200020000	25061180170000
25062180060000	25071040310000	25181170130000	25073280060000	25071130070000
25063040190000	25073040230000	25181170230000	25071200180000	25072070200000
25071200090000	25181260180000	25071210170000	25073240040000	25073210120000
25073240160000	25071210210000	25071040280000	25071260090000	25073170210000
25071260130000	25181240210000	25071230150000	25063010280000	25071050230000
25071140020000	25071210040000	25071120250000	25181160190000	25071010310000
25071120270000	25071130080000	25073100160000	25071260260000	25071070220000
25073250170000	25181190100000	25063010240000	25071060150000	25073180100000
25073050170000	25071010230000	25063020080000	25073240110000	25073040180000
25073030190000	25071040270000	25071060140000	25181170220000	25072070090000
25071050170000	25073190210000	25072140060000	25071150150000	25071040260000
25071210140000	25181130020000	25073080290000	25071220120000	25063050030000
25071150120000	25181230100000	25063140160000	25181200290000	25071210240000
25071190190000	25071210250000	25073110060000	25071130260000	25071200050000
25072140120000	25063110140000	25181240120000	25064020100000	25181240030000
25063200030000	25071260140000	25073240180000	25071130060000	25071060180000
25071130110000	25181250020000	25071130050000	25071150170000	25073240090000
25182060170000	25072050150000	25071060240000	25071270100000	25073080320000
25063050230000	25071270060000	25071210290000	25071100030000	25071210100000
25063080070000	25073100310000	25071140090000	25181250080000	25071210160000
25071060230000	25071150190000	25061180120000	25073170280000	25073050180000
25181220140000	25071130230000	25063080130000	25073240030000	25181090140000
25073250060000	25073240190000	25064210190000	25071140160000	25073240210000
25071210090000	25061190180000	25072080100000	25071150200000	25071210060000
25073030070000	25071130210000	25072080040000	25071040250000	25071270170000
25071130090000	25071050240000	25063090020000	25072140170000	25071190170000
25063060080000	25073040160000	25073220050000	25181260380000	25071190130000
25181180230000	25071230290000	25073250030000	25181110050000	25071200040000
25073220040000	25063140150000	25073210130000	25071130250000	25181110060000
25072140080000	25181240200000	25071040150000	25061190220000	25063030290000
25071260250000	25181270040000	25071140120000	25181240240000	25071260040000

25071210230000 25072070100000 25071140210000 25063040340000 25073260170000
25071270260000 25071190090000 25071040180000 25181230170000 25063160060000
25063030080000 25071190110000 25072060060000 25071120300000 25181230160000
25071040320000 25071210130000 25073170250000 25073220020000 25071210120000
25071190260000 25071270200000 25073250070000 25063020110000 25063030330000
25071070110000 25181260070000 25071150110000 25071270040000 25071150010000
25061190160000 25072000190000 25073240230000 25063060030000 25181250030000
25073040210000 25064030230000 25063220050000 25071020210000 25071200100000
25071180270000 25073190110000 25073050020000 25074000230000 25181190260000
25071210180000

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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