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	25073070060000
Property address	9931 S SEELEY AVE
Township	Lake (72)
Assessor neighborhood	72271
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$91,000

38.3% of the current assessed value.

COMPARABLES IMPLY

$56,107

Estimated tax effect about $7,401 a year at a 7% composite rate.

REDUCTION REQUESTED

$34,893

SECTION 1

The argument in one paragraph

The Assessor values 436 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 $20.49 per square foot. This home is assessed at $33.24 per square foot, which is 62% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,738 square feet gives $56,107. 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	2,738 square feet
Land area	11,000 square feet
Year built	1926
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$91,000
Assessed value per square foot	$33.24

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	953
2	Building area within 15% of this home	607
3	Built within 15 years of this home	439
4	Same building type	439
5	Same construction quality grade	436

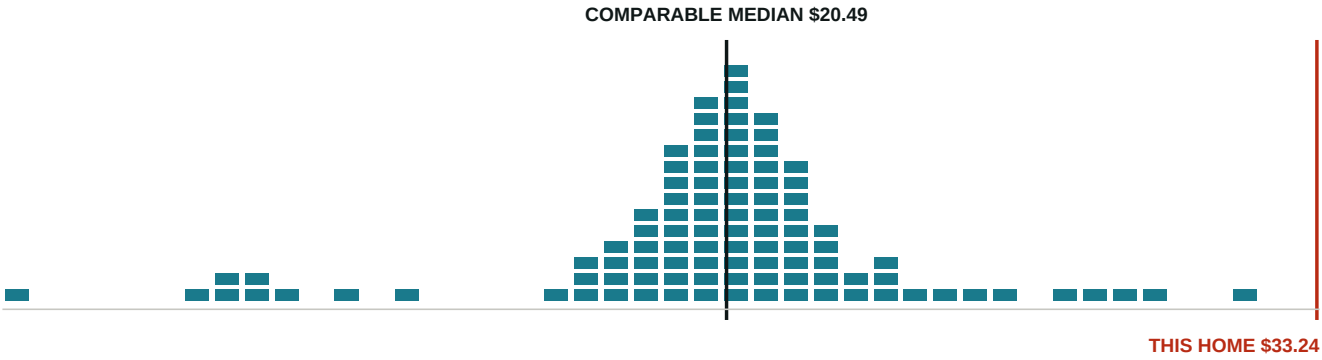
The comparable figure used is the median of all 436 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 436 properties 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	436
Lowest assessed	$4.93 per square foot
25th percentile	$19.36 per square foot
Median	$20.49 per square foot
75th percentile	$21.57 per square foot
Highest assessed	$31.88 per square foot
This home	$33.24 per square foot
Position	assessed above 436 of the 436 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 436 comparables	$20.49
Building area of this home	2,738 sq ft
Median multiplied by building area	**$56,107**
Current total assessed value	$91,000
Difference, the reduction requested	**$34,893**

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 $34,893 in assessed value is worth roughly $7,401 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

436 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 436 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
25061100020000	8931 S OAKLEY AVE	2,797	1941	4	2	$27,883	$9.97
25061100010000	8931 S OAKLEY AVE	2,797	1941	4	2	$27,883	$9.97
25073210010000	10101 S SEELEY AVE	2,750	1924	5	2	$47,991	$17.45
25181060040000	10315 S HOYNE AVE	2,733	1937	4	2	$48,029	$17.57
25071180250000	9740 S HAMILTON AVE	2,710	1926	5	2	$49,151	$18.14
25071200240000	9732 S SEELEY AVE	2,745	1925	5	1	$49,988	$18.21
25071270140000	9853 S SEELEY AVE	2,719	1930	4	2	$49,588	$18.24
25061170070000	9027 S OAKLEY AVE	2,735	1929	4	2	$50,097	$18.32
25071140060000		2,696	1926	5	2	$49,611	$18.40
25181020190000		2,706	1938	4	2	$50,000	$18.48
25061150390000		2,758	1936	3	2	$51,000	$18.49
25062180130000		2,741	1931	3	1	$50,900	$18.57
25061190130000		2,744	1939	4	2	$51,000	$18.59
25073150020000		2,726	1931	4	2	$50,779	$18.63
25181200280000		2,745	1915	4	2	$51,334	$18.70
25061190050000		2,715	1930	3	3	$51,053	$18.80
25073030200000		2,706	1928	5	1	$51,000	$18.85
25181030060000		2,760	1929	5	2	$52,169	$18.90
25064020220000		2,774	1912	4	2	$53,000	$19.11
25064020020000		2,792	1922	4	2	$54,000	$19.34
25073040170000		2,728	1915	5	2	$52,787	$19.35
25071230050000		2,782	1928	5	1	$54,000	$19.41
25071250240000		2,690	1927	4	2	$53,000	$19.70
25061140030000		2,707	1914	4	2	$53,445	$19.74
25181290190000		2,798	1924	4	3	$55,554	$19.85
25063130110000		2,763	1941	5	2	$55,000	$19.91
25181030250000		2,760	1928	5	2	$55,000	$19.93
25073170260000		2,756	1938	5	4	$55,862	$20.27
25072050210000		2,700	1921	5	2	$55,000	$20.37
25181200140000		2,698	1925	4	1	$55,000	$20.39
25064130070000		2,698	1927	4	2	$55,001	$20.39
25064000210000		2,694	1913	4	2	$55,001	$20.42
25074060170000		2,720	1930	6	2	$55,693	$20.48
25072050230000		2,684	1922	5	2	$55,000	$20.49
25063050200000		2,723	1922	4	2	$56,001	$20.57
25181030120000		2,714	1938	5	2	$56,000	$20.63
25074060210000		2,701	1930	4	2	$55,802	$20.66
25063080040000		2,726	1941	5	2	$56,365	$20.68
25074070040000		2,775	1913	4	2	$58,001	$20.90
25181250190000		2,678	1923	3	2	$56,000	$20.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25061210050000		2,778	1918	4	2	$58,094	$20.91
25074000180000		2,707	1914	5	3	$56,856	$21.00
25181050200000		2,788	1932	5	2	$58,586	$21.01
25064000300000		2,708	1914	5	2	$57,001	$21.05
25073240120000		2,793	1927	5	3	$59,000	$21.12
25061170130000		2,686	1936	4	2	$57,000	$21.22
25073190060000		2,688	1938	5	2	$57,094	$21.24
25073260070000		2,678	1913	5	2	$57,000	$21.28
25073150190000		2,792	1927	5	2	$60,000	$21.49
25073190080000		2,800	1923	5	2	$60,810	$21.72
25073140200000		2,775	1938	4	2	$61,001	$21.98
25181070190000		2,769	1920	5	2	$61,000	$22.03
25073210240000		2,682	1937	4	2	$59,804	$22.30
25073150100000		2,751	1926	3	2	$62,001	$22.54
25181140050000		2,772	1924	5	2	$63,001	$22.73
25064130030000		2,681	1913	5	2	$61,000	$22.75
25181140140000		2,706	1918	5	2	$63,001	$23.28
25074060130000		2,756	1927	4	3	$66,670	$24.19
25181140080000		2,677	1932	5	3	$67,001	$25.03
25071180020000		2,763	1935	4	2	$80,000	$28.95
25073070060000	**9931 S SEELEY AVE**	**2,738**	**1926**	**5**	**3**	**$91,000**	**$33.24**

Median of all 436 comparables: $20.49 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 436 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.

25063040310000	25073180030000	25071030110000	25071030120000	25061180060000
25061180050000	25061100130000	25061100140000	25061110140000	25061110150000
25061080190000	25061080180000	25061100020000	25061100010000	25063210020000
25063210030000	25061030240000	25061030230000	25061160160000	25061160170000
25073010420000	25073010430000	25181270190000	25181270180000	25061180080000
25061180090000	25073270090000	25073270080000	25063040300000	25062180120000
25061090190000	25064020060000	25073180020000	25073210010000	25063030180000
25181060040000	25064000270000	25071030190000	25071070210000	25064010160000
25073220090000	25064030150000	25061070150000	25064150160000	25181050170000
25071120290000	25064220170000	25071250120000	25072090110000	25061120170000
25071180250000	25071060130000	25181170120000	25071200240000	25071270140000
25064230020000	25061210180000	25061170070000	25061110200000	25071110430000
25071130030000	25071140060000	25063130480000	25181130050000	25181020190000
25061150390000	25064010140000	25062180130000	25061190130000	25181260320000
25073150020000	25181120140000	25181030080000	25073060200000	25181200280000
25061030340000	25064230050000	25061190050000	25071140070000	25071230160000
25073030200000	25181040050000	25181030060000	25181260060000	25073230220000
25063130050000	25073160220000	25061170350000	25072080220000	25073050010000
25063230160000	25064020220000	25073250120000	25063040250000	25063120160000
25063140540000	25181180110000	25072020160000	25071190150000	25063230170000
25073180220000	25074010070000	25181050100000	25071180190000	25064030280000
25073250210000	25064020020000	25073050080000	25073040170000	25064230110000
25072150070000	25071250200000	25073190130000	25182000150000	25071230050000
25072060170000	25073030210000	25181030230000	25071240030000	25064030160000
25072140150000	25073140090000	25074020010000	25181040120000	25073070080000
25074060140000	25071150210000	25061190210000	25063110290000	25061180190000
25063130010000	25061120220000	25063030430000	25073180050000	25072060040000
25064220050000	25071250240000	25073220100000	25061140030000	25063060210000
25073050140000	25181050010000	25063150040000	25181240150000	25061090200000
25073050130000	25063120240000	25181290190000	25181230070000	25181060050000
25063050220000	25071120280000	25061120340000	25071240190000	25063130110000
25181030250000	25063160080000	25064210220000	25073130140000	25073250080000
25073140110000	25063220340000	25061200100000	25071190060000	25063010580000
25063020280000	25073070140000	25061030220000	25073060180000	25074060060000
25071240160000	25182060040000	25181210010000	25074020080000	25181040180000
25072050080000	25072150080000	25073050060000	25074000140000	25073220270000
25063020160000	25061210080000	25181120090000	25061190170000	25073150250000
25073070110000	25181090150000	25181050030000	25071110290000	25073140170000
25073030010000	25063230070000	25073170260000	25064000200000	25073260090000
25181020050000	25073250110000	25181270170000	25182060070000	25072050210000
25063020270000	25073200210000	25071230090000	25181200140000	25064130070000
25063220150000	25181060010000	25064000210000	25074060100000	25181120220000
25074000030000	25073170040000	25071240090000	25071270080000	25181130080000
25074060170000	25063030220000	25063040130000	25072050230000	25181030160000
25181030220000	25181020070000	25063150190000	25072010240000	25073150240000

25063050200000	25073070120000	25072070030000	25074020030000	25071240150000
25063090080000	25181280010000	25181130180000	25181030120000	25073140130000
25074060210000	25181120010000	25063080040000	25181120100000	25072000170000
25181050120000	25181020010000	25181020170000	25073070040000	25063020530000
25073150010000	25073160320000	25074070060000	25061040060000	25181230250000
25063230090000	25073140180000	25063160240000	25061200140000	25073140160000
25073140210000	25073050090000	25074070040000	25073270130000	25181250190000
25061210050000	25064010050000	25181040130000	25063220030000	25064010080000
25063090050000	25061090010000	25061100230000	25181020060000	25073030140000
25063150070000	25181190330000	25074000180000	25181100150000	25181050200000
25061140150000	25073070150000	25073210190000	25064000080000	25074070030000
25073050070000	25064000300000	25063030470000	25063230140000	25181140090000
25073200040000	25061120240000	25073140140000	25181040140000	25073240120000
25181020090000	25063150050000	25181190090000	25181020230000	25071250130000
25063160220000	25061170130000	25074060110000	25072070160000	25061100210000
25181270010000	25181060110000	25073190060000	25181210080000	25181110190000
25063120320000	25181200260000	25064140220000	25073250200000	25073260070000
25181030050000	25064010040000	25072010120000	25063140510000	25181130090000
25181280160000	25181070330000	25063160070000	25072140180000	25073210040000
25073280090000	25181070500000	25073150190000	25063150080000	25181130070000
25181060240000	25181280110000	25074080050000	25181210070000	25073250230000
25073210100000	25073140080000	25061190060000	25181030100000	25064140160000
25181100230000	25181110030000	25073190080000	25064030310000	25073220360000
25073200140000	25073210260000	25181070040000	25072070170000	25063060110000
25073050150000	25181130150000	25073140190000	25073050240000	25072050190000
25073150110000	25073020120000	25071240070000	25071250140000	25073140200000
25182000120000	25073220290000	25181140030000	25072140140000	25181070190000
25072140190000	25073030100000	25064020160000	25073180260000	25062180090000
25063160160000	25073190120000	25063150030000	25061140040000	25181210220000
25073070070000	25073060170000	25073130200000	25181130170000	25181040240000
25073210240000	25073150170000	25181140110000	25073130160000	25073140030000
25072070150000	25181030180000	25071190010000	25073070180000	25181090170000
25181050140000	25073150100000	25064130020000	25181040230000	25073110030000
25061120210000	25181140050000	25064130030000	25073200200000	25064000180000
25073200050000	25073070050000	25063050140000	25073200030000	25073280140000
25073070100000	25073050250000	25181140140000	25073150150000	25074000050000
25071150140000	25064000100000	25073190150000	25073260180000	25073190020000
25072150050000	25061210130000	25073190090000	25064030220000	25073110310000
25063060170000	25181140060000	25063060200000	25063230110000	25074060130000
25071240230000	25073220280000	25181130160000	25073180230000	25181140080000
25063160310000	25064010300000	25064130040000	25181240040000	25074060080000
25181030040000	25063090170000	25073180110000	25071180020000	25181030140000
25073040220000				

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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