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	25161110280000
Property address	10458 S PARNELL AVE
Township	Lake (72)
Assessor neighborhood	72321
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$18,000

39.9% of the current assessed value.

COMPARABLES IMPLY

$10,813

Estimated tax effect about $1,524 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,187

SECTION 1

The argument in one paragraph

The Assessor values 312 other properties in assessor neighborhood 72321 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 $10.99 per square foot. This home is assessed at $18.29 per square foot, which is 66% above that median. Applying the median the Assessor already uses for those neighbors to this home's 984 square feet gives $10,813. 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	984 square feet
Land area	7,182 square feet
Year built	1946
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$18,000
Assessed value per square foot	$18.29

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	973
2	Building area within 15% of this home	753
3	Built within 15 years of this home	338
4	Same building type	313
5	Same construction quality grade	312

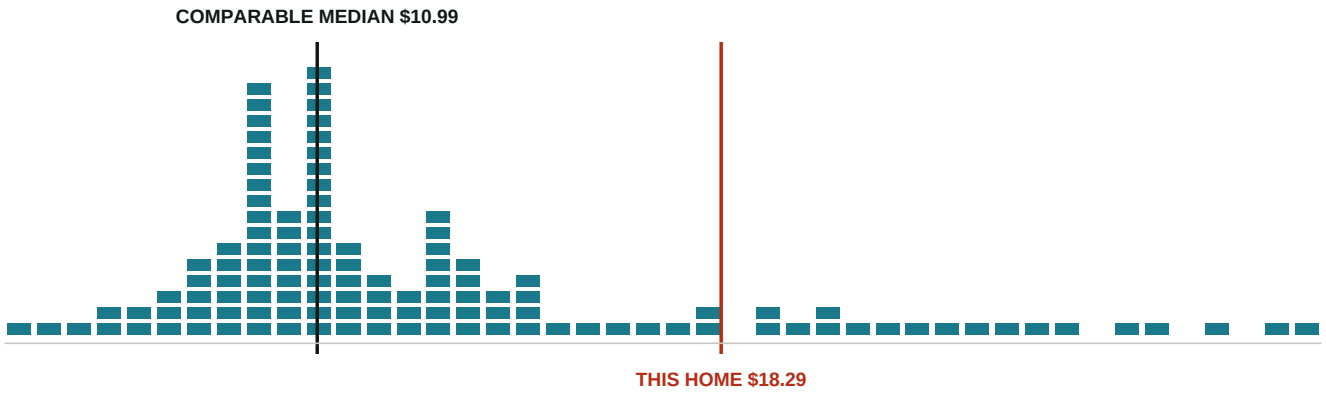
The comparable figure used is the median of all 312 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 312 properties 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	312
Lowest assessed	$5.33 per square foot
25th percentile	$9.88 per square foot
Median	$10.99 per square foot
75th percentile	$13.43 per square foot
Highest assessed	$29.15 per square foot
This home	$18.29 per square foot
Position	assessed above 282 of the 312 comparable properties, the 90th percentile



$5.33 per sq ft — 312 comparable properties by assessed value per square foot, one mark is 3 properties — $29.15 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 312 comparables	$10.99
Building area of this home	984 sq ft
Median multiplied by building area	**$10,813**
Current total assessed value	$18,000
Difference, the reduction requested	**$7,187**

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 $7,187 in assessed value is worth roughly $1,524 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

312 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 312 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
25093200060000	10117 S WALLACE ST	990	1951	2	1	$6,281	$6.34
25093200070000	10117 S WALLACE ST	990	1951	2	1	$6,281	$6.34
25161010400000	10358 S UNION AVE	972	1942	2	1	$6,443	$6.63
25161010390000	10358 S UNION AVE	972	1942	2	1	$6,443	$6.63
25172020430000	1154 W 104TH ST	984	1959	2	1	$7,500	$7.62
25093250330000	10201 S EMERALD AVE	998	1949	2	1	$8,800	$8.82
25161110560000	10448 S NORMAL AVE	994	1952	2	1	$8,800	$8.85
25161110540000	10440 S NORMAL AVE	994	1952	2	1	$8,800	$8.85
25163190110000	10935 S NORMAL AVE	994	1950	2	1	$8,800	$8.85
25161260360000	10641 S WALLACE ST	991	1951	2	1	$8,800	$8.88
25163010030000	717 W 107TH ST	991	1951	2	1	$8,800	$8.88
25163030180000	10751 S LOWE AVE	989	1952	2	1	$8,800	$8.90
25163270170000	430 W 110TH PL	988	1956	2	1	$8,800	$8.91
25172160310000	10551 S RACINE AVE	984	1955	2	1	$8,900	$9.04
25161240130000	10641 S UNION AVE HSE	972	1942	2	1	$8,800	$9.05
25172300480000	10605 S GREEN ST	982	1952	2	1	$8,900	$9.06
25161230230000	10628 S UNION AVE	968	1942	2	1	$8,800	$9.09
25093050230000		995	1950	2	1	$10,000	$10.05
25161230220000		995	1941	2	1	$10,000	$10.05
25163020020000		994	1950	2	1	$10,000	$10.06
25163040340000		990	1950	2	1	$10,000	$10.10
25172140800000		990	1954	2	1	$10,000	$10.10
25172290100000		990	1952	2	1	$10,000	$10.10
25172140510000		990	1954	2	1	$10,000	$10.10
25163040350000		990	1950	3	1	$10,000	$10.10
25163030100000		989	1952	2	1	$10,000	$10.11
25163200060000		982	1931	2	1	$10,000	$10.18
25161240420000		974	1954	2	1	$10,000	$10.27
25161240120000		970	1942	3	1	$10,000	$10.31
25093250340000		970	1949	2	1	$10,000	$10.31
25172170370000		970	1941	2	1	$10,045	$10.36
25163030390000		983	1956	2	1	$10,301	$10.48
25161180100000		970	1942	2	1	$10,200	$10.52
25163020320000		989	1953	2	1	$10,586	$10.70
25211300430000		998	1951	3	2	$11,000	$11.02
25161170100000		999	1953	2	1	$12,000	$12.01
25172040330000		994	1941	2	1	$12,000	$12.07
25172290050000		990	1952	3	1	$12,000	$12.12
25163020050000		989	1954	2	1	$12,000	$12.13
25172290150000		989	1952	3	1	$12,000	$12.13

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25163160140000		989	1959	2	1	$12,000	$12.13
25172290330000		987	1953	2	1	$12,000	$12.16
25172020440000		984	1959	2	1	$12,000	$12.20
25093040530000		970	1949	3	1	$12,000	$12.37
25172140790000		990	1954	2	1	$13,000	$13.13
25172140780000		990	1954	2	1	$13,000	$13.13
25172140810000		990	1954	3	1	$13,000	$13.13
25163020300000		985	1956	2	1	$13,000	$13.20
25172020420000		984	1958	2	1	$13,000	$13.21
25172280260000		984	1951	3	2	$14,000	$14.23
25161250100000		980	1953	2	1	$14,000	$14.29
25161250170000		996	1942	2	1	$14,252	$14.31
25172020460000		984	1959	3	1	$15,000	$15.24
25172020450000		984	1959	3	1	$16,000	$16.26
25163190070000		991	1951	2	1	$18,000	$18.16
25161110280000	**10458 S PARNELL AVE**	**984**	**1946**	**2**	**1**	**$18,000**	**$18.29**
25172060350000		984	1941	2	1	$19,000	$19.31
25172140540000		990	1954	2	1	$20,000	$20.20
25161010100000		990	1950	2	2	$21,000	$21.21
25172140650000		990	1954	2	1	$24,000	$24.24
25093140160000		987	1946	3	2	$26,000	$26.34

Median of all 312 comparables: $10.99 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72321, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 312 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.

25161020180000	25163070130000	25163070140000	25093200060000	25093200070000
25161010400000	25161010390000	25161020170000	25093010180000	25093010170000
25172160270000	25172020430000	25161130230000	25093230370000	25093000380000
25093090690000	25211080280000	25161130220000	25163210310000	25093080430000
25093270310000	25172200210000	25093090680000	25093150380000	25093230440000
25163080240000	25093250330000	25161110560000	25161110540000	25163190110000
25161260360000	25163010030000	25163030180000	25163270170000	25093010550000
25172160310000	25161240130000	25172300480000	25161230230000	25163030150000
25163270110000	25211160090000	25093090800000	25172290120000	25163180110000
25161290030000	25211080230000	25161240380000	25172210700000	25093000350000
25163180040000	25163160070000	25163190240000	25163220140000	25161240170000
25161250060000	25161240050000	25163000320000	25163020140000	25163090400000
25163310020000	25163000330000	25163020190000	25163090430000	25163020110000
25163080200000	25163300050000	25163080280000	25163090410000	25161190220000
25163010220000	25163080350000	25163080380000	25163020170000	25163030090000
25172290240000	25163010330000	25163180150000	25161020450000	25093190320000
25172060320000	25093190330000	25211300410000	25161260350000	25093220340000
25093090730000	25163020220000	25163020270000	25093050230000	25161230220000
25163020020000	25163190140000	25163180070000	25163190130000	25163040340000
25172140800000	25172290100000	25172140510000	25163040350000	25163030100000
25093090700000	25093090670000	25163200060000	25163030170000	25161240420000
25161240120000	25093250340000	25163110310000	25172170370000	25163020080000
25211000420000	25172150490000	25093180200000	25161180230000	25172060130000
25172060120000	25163030390000	25161180100000	25163220050000	25161230080000
25211250050000	25093080470000	25093080480000	25172160320000	25163020320000
25161260400000	25093150370000	25172100090000	25163010240000	25163190150000
25211280040000	25172090160000	25172040420000	25093090650000	25161250040000
25161240250000	25161220270000	25093250350000	25161250050000	25093310320000
25172060140000	25161120100000	25161150090000	25161150070000	25161160100000
25163300020000	25163020150000	25163090340000	25163310030000	25161150080000
25163080370000	25163020230000	25163300040000	25163010270000	25163080270000
25163090330000	25161120140000	25163020180000	25163010250000	25161160110000
25161230330000	25211300430000	25172050140000	25172140730000	25172140720000
25161160120000	25161090070000	25172130510000	25093200360000	25163190080000
25161240400000	25161230140000	25163110030000	25163090230000	25163090210000
25172200570000	25161230310000	25161180060000	25161180140000	25172280230000
25161240270000	25172210610000	25163190060000	25163190100000	25163190090000
25093050400000	25172130600000	25172130630000	25163030120000	25163020290000
25161280270000	25163310050000	25172130550000	25172200330000	25161170100000
25093090640000	25172040330000	25163300030000	25172290050000	25163020050000
25172290150000	25163160140000	25172290330000	25172020440000	25172110250000
25093040530000	25172300600000	25172290070000	25093130470000	25211240230000
25172210660000	25093080460000	25172030250000	25163010120000	25172290340000
25172140790000	25172140780000	25172140810000	25211000480000	25163030140000
25163020100000	25163020130000	25163010060000	25163020160000	25163090080000

25163010200000	25163010290000	25163010320000	25163020300000	25172300570000
25172190530000	25172020420000	25163020330000	25172140680000	25172290200000
25172110280000	25093200370000	25093190350000	25172120210000	25163090270000
25163110090000	25172280270000	25163240020000	25172120200000	25172210600000
25161230320000	25172300530000	25172300650000	25163110150000	25172280090000
25172280260000	25161220290000	25161250100000	25161250170000	25172210630000
25093160360000	25172140710000	25172140740000	25163090110000	25172190020000
25172210720000	25172210710000	25163090190000	25172200200000	25163020090000
25163090380000	25172020460000	25163010260000	25163080330000	25163090170000
25172020450000	25163090100000	25163130370000	25172110130000	25172130640000
25172280200000	25163090420000	25093130480000	25163190070000	25172300610000
25172210730000	25161190280000	25093130460000	25172060310000	25211300420000
25172110290000	25172060350000	25172300540000	25161240070000	25172130590000
25211250060000	25172140540000	25093220180000	25163010310000	25161010100000
25163060160000	25163220060000	25161120120000	25172140640000	25211160130000
25163120030000	25163190050000	25172140650000	25172210510000	25161060370000
25172290180000	25093050410000	25093140160000	25161190230000	25172200540000
25172290250000	25163090090000			

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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