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	25172190010000
Property address	10501 S MORGAN ST
Township	Lake (72)
Assessor neighborhood	72321
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$18,000

18.0% of the current assessed value.

COMPARABLES IMPLY

$14,763

REDUCTION REQUESTED

$3,237

Estimated tax effect about $687 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 64 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 $7.54 per square foot. This home is assessed at $9.19 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,958 square feet gives $14,763. 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	1,958 square feet
Land area	4,544 square feet
Year built	1926
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$18,000
Assessed value per square foot	$9.19

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	458
2	Building area within 15% of this home	143
3	Built within 15 years of this home	64
4	Same building type	64
5	Same construction quality grade	64

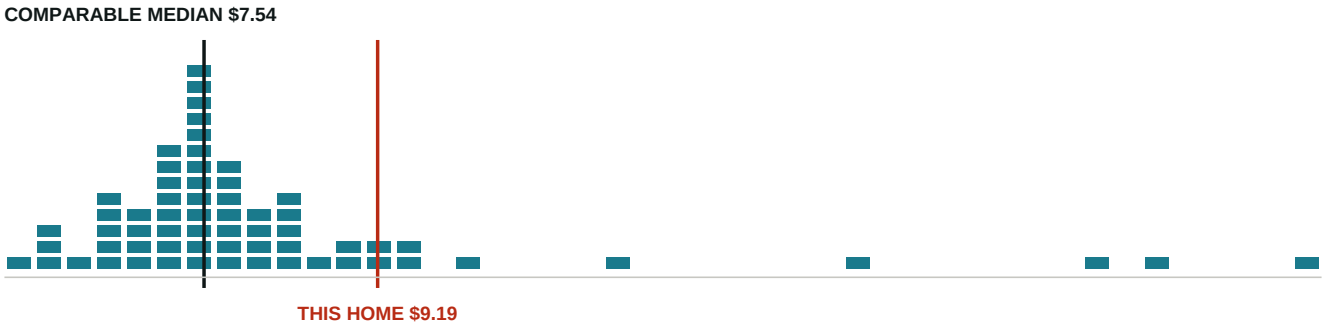
The comparable figure used is the median of all 64 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 64 properties 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	64
Lowest assessed	$5.64 per square foot
25th percentile	$7.19 per square foot
Median	$7.54 per square foot
75th percentile	$8.30 per square foot
Highest assessed	$18.18 per square foot
This home	$9.19 per square foot
Position	assessed above 56 of the 64 comparable properties, the 88th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 64 comparables	$7.54
Building area of this home	1,958 sq ft
Median multiplied by building area	**$14,763**
Current total assessed value	$18,000
Difference, the reduction requested	**$3,237**

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 $3,237 in assessed value is worth roughly $687 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

64 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 64 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
25161060140000	521 W 103RD PL	2,128	1923	4	2	$12,000	$5.64
25211230310000	11356 S STEWART AVE	1,828	1922	4	2	$11,000	$6.02
25211180130000	11300 S LOWE AVE	2,106	1935	4	2	$13,000	$6.17
25211120220000	11222 S PARNELL AVE	1,768	1918	4	2	$11,000	$6.22
25211030100000	11147 S LOWE AVE	1,748	1941	3	2	$11,411	$6.53
25172090090000	1009 W 104TH ST	1,824	1916	4	2	$12,000	$6.58
25093180340000	10150 S LOWE AVE	1,792	1913	5	1	$12,000	$6.70
25211260070000	11427 S UNION AVE	1,785	1927	3	2	$12,000	$6.72
25161010220000	10357 S EMERALD AVE	1,920	1913	4	2	$13,000	$6.77
25211170390000	11307 S EMERALD AVE	1,768	1938	3	2	$12,000	$6.79
25093180420000	10130 S LOWE AVE	1,758	1913	3	2	$12,000	$6.83
25163050200000	10722 S NORMAL AVE	1,750	1925	3	1	$12,000	$6.86
25161250190000	10616 S WALLACE ST	2,177	1929	5	2	$15,000	$6.89
25163140200000	10810 S EGGLESTON AVE	2,116	1926	3	2	$15,000	$7.09
25093170390000	10154 S UNION AVE	1,827	1922	2	2	$13,000	$7.12
25093180350000	10156 S LOWE AVE	1,940	1911	4	1	$14,000	$7.22
25161270310000	508 W 107TH ST	1,800	1928	4	2	$13,000	$7.22
25161190070000	10525 S PARNELL AVE	1,936	1941	4	2	$14,000	$7.23
25161270250000	518 W 107TH ST	2,074	1925	4	2	$15,000	$7.23
25172070160000	10333 S GREEN ST HSE	1,916	1918	4	2	$14,000	$7.31
25172030020000	1057 W 103RD PL	1,776	1916	4	2	$13,000	$7.32
25211270300000	606 W 115TH ST	1,760	1939	3	2	$13,000	$7.39
25161090060000	10421 S EMERALD AVE	2,030	1927	4	2	$15,000	$7.39
25211230340000	11353 S EGGLESTON AVE	1,752	1912	4	2	$13,000	$7.42
25161000480000	10346 S EMERALD AVE	2,019	1941	4	2	$15,000	$7.43
25211190160000	11357 S LOWE AVE	1,880	1937	4	1	$14,000	$7.45
25161090120000	10412 S UNION AVE	1,874	1926	3	2	$14,000	$7.47
25211170420000	11317 S EMERALD AVE	1,736	1941	3	2	$13,000	$7.49
25161120370000	10457 S NORMAL AVE	2,136	1927	4	2	$16,000	$7.49
25211270010000	11401 S LOWE AVE	1,729	1939	4	2	$13,000	$7.52
25211170430000	11325 S EMERALD AVE	1,857	1941	3	2	$14,000	$7.54
25211120080000	11227 S WALLACE ST	1,724	1923	4	1	$13,000	$7.54
25093280040000	10217 S WALLACE ST 1	1,980	1923	4	2	$15,000	$7.58
25161160040000	645 W 105TH ST	1,953	1930	4	2	$15,000	$7.68
25211260020000	11407 S UNION AVE	1,809	1940	3	1	$14,000	$7.74
25161080140000	10404 S EMERALD AVE	2,064	1927	4	2	$16,000	$7.75
25211030120000	11157 S LOWE AVE	2,187	1930	4	2	$17,000	$7.77
25163250050000	11015 S WALLACE ST	2,185	1927	4	2	$17,000	$7.78
25161200150000	10551 S NORMAL AVE	1,926	1939	4	1	$15,000	$7.79
25211170270000	11340 S UNION AVE	2,054	1928	4	2	$16,000	$7.79

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25161090140000	10420 S UNION AVE	2,118	1926	4	2	$17,000	$8.03
25211090230000	11228 S UNION AVE	1,845	1936	4	2	$15,000	$8.13
25163050230000	10736 S NORMAL AVE	1,720	1925	3	2	$14,000	$8.14
25163110300000	10856 S WALLACE ST	1,821	1938	3	2	$15,000	$8.24
25161170060000	603 W 105TH ST	2,180	1925	4	2	$18,000	$8.26
25163250120000	11043 S WALLACE ST	2,018	1924	3	2	$17,000	$8.42
25161180020000	10505 S WALLACE ST	2,016	1930	4	2	$17,000	$8.43
25163260020000	11005 S PARNELL AVE	2,007	1940	4	2	$17,000	$8.47
25163230060000	11033 S UNION AVE HSE	1,750	1937	4	2	$15,000	$8.57
25211210360000	11327 S PARNELL AVE	1,899	1940	4	2	$17,000	$8.95
25163220120000	11041 S EMERALD AVE	1,786	1925	7	3	$16,400	$9.18
25163180210000	10909 S WALLACE ST	1,741	1940	3	2	$16,000	$9.19
25172190010000	**10501 S MORGAN ST**	**1,958**	**1926**	**3**	**1**	**$18,000**	**$9.19**
25172090240000	1004 W 104TH PL	1,812	1921	4	2	$17,000	$9.38
25211170400000	11311 S EMERALD AVE	1,872	1939	4	2	$18,000	$9.62
25163050330000	10735 S PARNELL AVE	1,798	1941	4	2	$18,000	$10.01
25161220320000	10638 S EMERALD AVE	2,095	1941	3	2	$24,000	$11.46
25211210200000		1,743	1918	3	2	$24,000	$13.77
25161090100000		1,944	1926	4	2	$31,000	$15.95
25163070120000		2,127	1925	5	1	$35,272	$16.58
25093200150000		1,760	1925	4	2	$32,000	$18.18

Median of all 64 comparables: $7.54 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 64 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.

25161060140000	25211230310000	25211130110000	25211180130000	25211120220000
25211030100000	25172090090000	25093180340000	25211260070000	25161010220000
25211170390000	25093180420000	25163050200000	25161250190000	25163140200000
25093170390000	25093180350000	25161270310000	25161190070000	25161270250000
25172070160000	25172030020000	25211270300000	25161090060000	25211230340000
25161000480000	25211190160000	25161090120000	25211170420000	25161120370000
25211270010000	25211170430000	25211120080000	25211260120000	25093280040000
25161160040000	25211260020000	25161080140000	25211030120000	25163250050000
25161200150000	25211170270000	25161090140000	25211090230000	25163050230000
25211170300000	25163110300000	25161170060000	25163250120000	25161180020000
25163260020000	25163230060000	25161200400000	25211210360000	25163220120000
25163180210000	25172090240000	25211170400000	25163050330000	25161220320000
25211210200000	25161090100000	25163070120000	25093200150000	

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.