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	25172200030000
Property address	10507 S SANGAMON ST
Township	Lake (72)
Assessor neighborhood	72321
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$14,000

28.7% of the current assessed value.

COMPARABLES IMPLY

$9,981

REDUCTION REQUESTED

$4,019

Estimated tax effect about $852 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 411 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 $9.51 per square foot. This home is assessed at $13.33 per square foot, which is 40% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,050 square feet gives $9,981. 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	1,050 square feet
Land area	3,660 square feet
Year built	1925
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$14,000
Assessed value per square foot	$13.33

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	1,872
2	Building area within 15% of this home	990
3	Built within 15 years of this home	438
4	Same building type	411
5	Same construction quality grade	411

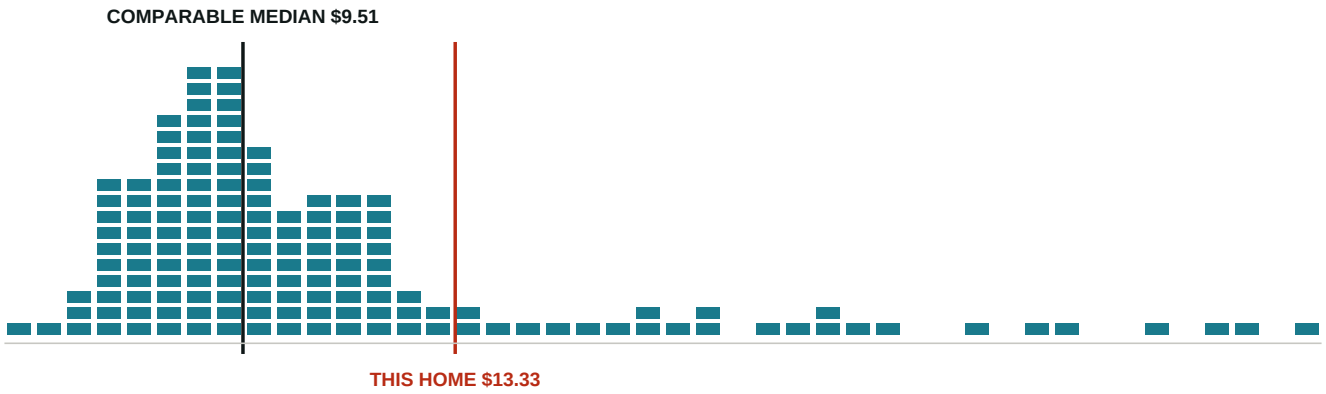
The comparable figure used is the median of all 411 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 411 properties 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	411
Lowest assessed	$5.20 per square foot
25th percentile	$8.41 per square foot
Median	$9.51 per square foot
75th percentile	$11.38 per square foot
Highest assessed	$28.96 per square foot
This home	$13.33 per square foot
Position	assessed above 360 of the 411 comparable properties, the 88th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 411 comparables	$9.51
Building area of this home	1,050 sq ft
Median multiplied by building area	**$9,981**
Current total assessed value	$14,000
Difference, the reduction requested	**$4,019**

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 $4,019 in assessed value is worth roughly $852 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

411 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 411 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
25211150130000	11241 S EGGLESTON AVE	1,050	1913	2	1	$6,800	$6.48
25161210170000	10549 S EGGLESTON AVE	1,058	1928	2	1	$7,400	$6.99
25163060300000	10738 S EGGLESTON AVE	1,056	1926	2	1	$7,400	$7.01
25211060260000	11132 S EGGLESTON AVE	1,055	1921	2	1	$7,400	$7.01
25211200220000	11318 S PARNELL AVE	1,056	1915	2	1	$7,500	$7.10
25211150090000	11227 S EGGLESTON AVE	1,052	1922	3	1	$7,500	$7.13
25211220130000	11353 S NORMAL AVE	1,050	1920	2	1	$7,500	$7.14
25211280030000	11409 S WALLACE ST	1,044	1916	2	1	$7,500	$7.18
25163240210000	616 W 111TH ST	1,044	1923	2	1	$7,500	$7.18
25211230300000	11350 S STEWART AVE	1,050	1911	5	1	$7,600	$7.24
25161200250000	10522 S EGGLESTON AVE	1,056	1925	2	1	$7,705	$7.30
25161130120000	10435 S EGGLESTON AVE	1,048	1928	2	1	$8,016	$7.65
25161200280000		1,056	1929	3	1	$8,687	$8.23
25172020300000		1,059	1922	2	1	$8,800	$8.31
25161200330000		1,058	1928	2	2	$8,800	$8.32
25161290070000		1,056	1925	3	1	$8,800	$8.33
25161210150000		1,055	1927	3	1	$8,800	$8.34
25093040330000		1,048	1922	3	1	$8,800	$8.40
25163270050000		1,047	1924	2	1	$8,800	$8.40
25172090060000		1,058	1913	2	1	$8,900	$8.41
25211140190000		1,056	1918	3	1	$8,900	$8.43
25172070140000		1,044	1921	2	1	$8,800	$8.43
25161200350000		1,042	1925	2	1	$8,800	$8.45
25163260340000		1,042	1920	2	1	$8,800	$8.45
25161030300000		1,040	1928	2	1	$8,800	$8.46
25211060170000		1,049	1921	2	1	$8,900	$8.48
25211050090000		1,048	1918	2	1	$8,900	$8.49
25163240200000		1,044	1923	3	1	$8,900	$8.52
25163240230000		1,044	1923	3	1	$8,900	$8.52
25211200280000		1,044	1918	3	1	$8,900	$8.52
25163230170000		1,057	1921	2	1	$10,000	$9.46
25161200260000		1,056	1925	2	1	$10,000	$9.47
25161210040000		1,056	1928	2	1	$10,000	$9.47
25172040350000		1,056	1925	2	1	$10,000	$9.47
25163260050000		1,053	1926	2	1	$10,000	$9.50
25093170090000		1,052	1925	2	1	$10,000	$9.51
25172160070000		1,051	1917	3	1	$10,000	$9.51
25093040320000		1,048	1924	2	1	$10,000	$9.54
25161120280000		1,047	1929	2	1	$10,000	$9.55
25172090040000		1,055	1913	2	1	$10,100	$9.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25163240240000		1,044	1923	3	1	$10,000	$9.58
25211150250000		1,040	1927	4	1	$10,000	$9.62
25211020010000		1,050	1919	2	1	$11,000	$10.48
25211210140000		1,045	1923	3	1	$11,000	$10.53
25211090190000		1,059	1925	2	1	$12,000	$11.33
25211270220000		1,058	1927	2	1	$12,000	$11.34
25093240260000		1,056	1927	2	1	$12,000	$11.36
25163240220000		1,044	1923	3	1	$12,000	$11.49
25093180330000		1,044	1921	2	1	$12,000	$11.49
25172200070000		1,050	1925	4	2	$13,000	$12.38
25172200060000		1,050	1925	2	1	$13,000	$12.38
25163150090000		1,058	1927	2	1	$13,290	$12.56
25172200020000		1,050	1925	2	1	$14,000	$13.33
25163140180000		1,050	1925	2	1	$14,000	$13.33
25172200040000		1,050	1929	2	1	$14,000	$13.33
25172200030000	**10507 S SANGAMON ST**	**1,050**	**1925**	**4**	**1**	**$14,000**	**$13.33**
25172130470000		1,056	1940	2	1	$17,000	$16.10
25163150080000		1,054	1926	2	1	$19,044	$18.07
25163150110000		1,054	1923	3	1	$20,000	$18.98
25172200090000		1,050	1925	2	1	$24,000	$22.86
25211220330000		1,041	1919	2	1	$28,000	$26.90

Median of all 411 comparables: $9.51 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 411 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.

25161290140000	25211260200000	25211050350000	25161290080000	25211150040000
25211040110000	25211150130000	25211230200000	25161130180000	25161020330000
25211200270000	25211290250000	25211230180000	25211120110000	25163280100000
25163280110000	25161210170000	25163060300000	25211060260000	25211200220000
25161120010000	25211150090000	25211220130000	25161210120000	25211280030000
25163240210000	25211210270000	25211120280000	25163240170000	25211150030000
25211230300000	25161200250000	25163190210000	25161120230000	25163280170000
25163200010000	25211260210000	25211200310000	25211220200000	25211040150000
25211120050000	25161020110000	25163280120000	25163230230000	25161070180000
25211230090000	25211280110000	25163240150000	25163070150000	25211230220000
25163250260000	25163150130000	25211150010000	25161130120000	25211040310000
25161280260000	25211220080000	25163140330000	25163140320000	25211050230000
25211180210000	25163260260000	25211220070000	25163270080000	25211290040000
25211050110000	25211230060000	25211290030000	25211280260000	25163260160000
25163260240000	25163060280000	25211140030000	25163260170000	25163260220000
25163070080000	25163060170000	25161020270000	25211300050000	25211300100000
25211140060000	25211040030000	25161280180000	25211290220000	25161200280000
25163150030000	25172090070000	25093030200000	25211210020000	25211190060000
25172020300000	25161200330000	25211270270000	25211270110000	25211270280000
25163180120000	25161290070000	25161210150000	25163050210000	25211260090000
25093040330000	25163270050000	25211280280000	25172090060000	25211230290000
25211190220000	25211140190000	25172070140000	25161200350000	25163260340000
25163220210000	25161110570000	25161030300000	25211030170000	25211060170000
25211260170000	25211050090000	25161010250000	25211290290000	25163240200000
25163240230000	25211200280000	25163140170000	25211200240000	25211040220000
25211120010000	25093010190000	25161190290000	25161210180000	25163260270000
25161030350000	25163140350000	25172090120000	25211120030000	25093180120000
25211180240000	25211040210000	25163230240000	25161290060000	25211140070000
25211270160000	25093180310000	25093100190000	25163270150000	25161110330000
25211200230000	25211180150000	25172090010000	25093100130000	25161210010000
25211130090000	25161200370000	25211220140000	25161270200000	25161280220000
25093130440000	25211250190000	25211180260000	25211190260000	25211090290000
25163130310000	25172160090000	25211260240000	25161290090000	25211230100000
25163140230000	25211190230000	25093030230000	25211290120000	25211010290000
25163270020000	25093200390000	25093150140000	25211030210000	25163060150000
25163150190000	25211150080000	25161280190000	25211040080000	25161280120000
25161110020000	25163260180000	25093200160000	25093130050000	25161120130000
25161120090000	25172240110000	25161280250000	25093130150000	25093210310000
25211030010000	25093050170000	25161290150000	25163230080000	25211280010000
25093170240000	25211280060000	25211030200000	25211170630000	25172100260000
25163230170000	25161200260000	25161210040000	25172040350000	25163260050000
25093170090000	25172160070000	25093040320000	25093210300000	25161120280000
25172090040000	25163240240000	25161110630000	25211150250000	25093030370000
25163240160000	25163230250000	25161010260000	25161010280000	25161290100000
25211200160000	25163130220000	25172100110000	25163260150000	25211230010000

25211010250000 25093050060000 25161190170000 25211260230000 25093210150000
25211260220000 25211270020000 25211260180000 25211270230000 25211260190000
25211270130000 25211270060000 25093170210000 25211190320000 25211270250000
25093290060000 25172060370000 25211120090000 25211200290000 25163180060000
25172240430000 25211200150000 25211290260000 25211090220000 25211190310000
25161160160000 25172080010000 25161010350000 25172030260000 25093150210000
25161290120000 25093040460000 25163240120000 25163270060000 25172030300000
25163050270000 25211250150000 25211020010000 25161030290000 25211210140000
25163140250000 25093040290000 25211190070000 25161170150000 25211300170000
25211120270000 25163260030000 25211270070000 25211200090000 25163250170000
25163250070000 25172050270000 25093290070000 25211070360000 25093180260000
25093180250000 25093160260000 25093150220000 25211290240000 25211140220000
25172050310000 25172030190000 25172050280000 25163250180000 25163260080000
25172120060000 25093160300000 25093050020000 25161120110000 25163130250000
25172050200000 25163040080000 25163230160000 25172100150000 25093160250000
25172060290000 25161270230000 25172050350000 25161090080000 25211090190000
25211200210000 25211270220000 25093240260000 25211260150000 25093180170000
25163240220000 25172130070000 25093180330000 25093250060000 25093250070000
25093190300000 25161010140000 25161200200000 25161250310000 25172130080000
25093210340000 25172050300000 25093050100000 25093250150000 25211070240000
25172050320000 25093050390000 25172060220000 25093230010000 25093150160000
25093150110000 25093150150000 25093150200000 25093150170000 25093150310000
25093170030000 25172130100000 25093100040000 25172050180000 25093110190000
25163150180000 25163260210000 25172130090000 25172040450000 25211300110000
25172110330000 25093110180000 25172200070000 25172200060000 25172060200000
25163150090000 25172120160000 25172120190000 25172130110000 25172120070000
25172120120000 25211150330000 25172040270000 25093150130000 25211290280000
25172200020000 25163140180000 25172200040000 25172080220000 25161010270000
25172100160000 25161190050000 25172080150000 25211140160000 25161250280000
25211040070000 25163140310000 25093150120000 25093250050000 25172130470000
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25163150080000 25211190200000 25163150110000 25211270180000 25211260260000
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25161200230000 25163250010000 25163150200000 25172050170000 25163060210000
25093120060000 25172200090000 25093050280000 25093170060000 25161210060000
25172240530000 25211220330000 25211190250000 25161000460000 25172080200000
25161010240000

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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