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	25183030140000
Property address	10761 S SEELEY AVE
Township	Lake (72)
Assessor neighborhood	72300
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$37,000

11.8% of the current assessed value.

COMPARABLES IMPLY

$32,632

REDUCTION REQUESTED

$4,368

Estimated tax effect about $926 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 43 other properties in assessor neighborhood 72300 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 $19.15 per square foot. This home is assessed at $21.71 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,704 square feet gives $32,632. 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	1,704 square feet
Land area	6,650 square feet
Year built	1953
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$21.71

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	481
2	Building area within 15% of this home	142
3	Built within 15 years of this home	53
4	Same building type	43
5	Same construction quality grade	43

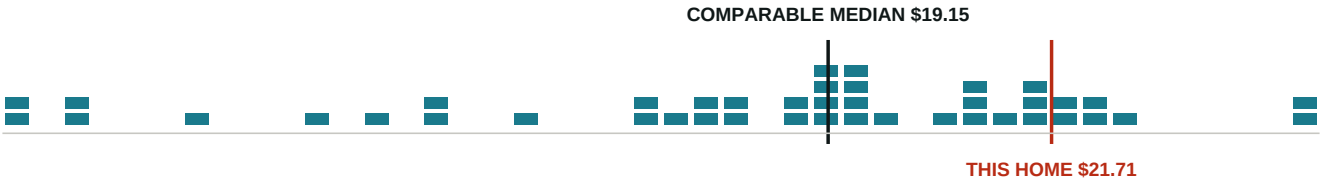
The comparable figure used is the median of all 43 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 43 properties 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	43
Lowest assessed	$9.68 per square foot
25th percentile	$17.15 per square foot
Median	$19.15 per square foot
75th percentile	$21.01 per square foot
Highest assessed	$24.79 per square foot
This home	$21.71 per square foot
Position	assessed above 36 of the 43 comparable properties, the 84th percentile



$9.68 per sq ft — 43 comparable properties by assessed value per square foot, one mark is one property — $24.79 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 43 comparables	$19.15
Building area of this home	1,704 sq ft
Median multiplied by building area	**$32,632**
Current total assessed value	$37,000
Difference, the reduction requested	**$4,368**

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 $4,368 in assessed value is worth roughly $926 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

All 43 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25183010410000	10717 S BELL AVE	1,705	1957	3	1	$16,500	$9.68
25183010400000	10717 S BELL AVE	1,705	1957	3	1	$16,500	$9.68
25183030380000	2017 W 107TH ST	1,750	1952	3	2	$18,246	$10.43
25183030390000	2017 W 107TH ST	1,750	1952	3	2	$18,246	$10.43
25183010290000	10700 S HOYNE AVE	1,570	1962	3	2	$18,531	$11.80
25183010300000	10706 S HOYNE AVE	1,570	1962	3	2	$20,735	$13.21
25191130140000	11147 S LONGWOOD DR	1,716	1959	3	2	$24,000	$13.99
25193040290000	11540 S LONGWOOD DR	1,768	1963	4	2	$25,772	$14.58
25193110110000	11659 S LONGWOOD DR HSE	1,709	1957	3	2	$25,000	$14.63
25193030060000	2133 W 114TH PL	1,510	1967	3	1	$23,824	$15.78
25193000340000	11506 S OAKLEY AVE	1,750	1957	4	3	$30,005	$17.15
25193140030000	11711 S LONGWOOD DR	1,490	1954	5	2	$25,565	$17.16
25193130390000	11765 S BELL AVE	1,768	1952	3	2	$31,000	$17.53
25191100120000	11427 S OAKLEY AVE	1,592	1944	3	1	$28,000	$17.59
25191120440000	11411 S LOTHAIR AVE	1,642	1953	3	2	$29,297	$17.84
25193180340000	11860 S LONGWOOD DR	1,556	1957	3	1	$28,000	$17.99
25193050030000	11611 S BELL AVE	1,516	1954	3	2	$27,510	$18.15
25191090030000	11421 S WESTERN AVE	1,605	1955	3	1	$30,000	$18.69
25193180080000	11835 S BELL AVE	1,793	1951	4	2	$33,802	$18.85
25193170070000	11829 S OAKLEY AVE	1,512	1953	4	1	$28,783	$19.04
25193170270000	11850 S BELL AVE	1,576	1953	4	2	$30,135	$19.12
25193180160000	2201 W 118TH ST	1,671	1956	3	2	$32,000	$19.15
25191080140000	2332 W 114TH ST	1,772	1951	3	1	$34,000	$19.19
25193080340000	11652 S OAKLEY AVE	1,678	1960	4	3	$32,455	$19.34
25193010120000	11551 S OAKLEY AVE	1,728	1950	4	2	$33,652	$19.47
25193130310000	11756 S LONGWOOD DR	1,743	1955	4	2	$34,000	$19.51
25193000220000	11546 S OAKLEY AVE	1,683	1956	4	2	$33,000	$19.61
25193040240000	2200 W 116TH ST	1,610	1952	3	2	$32,000	$19.88
25183050050000	2341 W 108TH PL	1,608	1946	3	2	$33,000	$20.52
25183160210000	11019 S HOYNE AVE HSE	1,497	1952	4	2	$31,000	$20.71
25183190080000	2029 W 110TH PL	1,591	1960	4	1	$33,000	$20.74
25191100410000	11432 S BELL AVE	1,485	1954	3	1	$31,000	$20.88
25183190270000	2063 W 110TH PL	1,514	1952	3	1	$32,000	$21.14
25183000200000	2255 W 107TH ST	1,779	1939	4	2	$38,000	$21.36
25193080600000	2323 W 116TH PL	1,518	1955	4	2	$32,722	$21.56
25193180410000	11840 S LONGWOOD DR	1,621	1960	3	2	$35,000	$21.59
25183030140000	**10761 S SEELEY AVE**	**1,704**	**1953**	**4**	**2**	**$37,000**	**$21.71**
25183040110000	2323 W 107TH PL	1,560	1955	4	2	$34,200	$21.92
25193180050000	11815 S BELL AVE	1,636	1956	3	2	$36,000	$22.00
25183000330000	2250 W 107TH PL	1,477	1953	4	1	$32,955	$22.31

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25183040090000	2333 W 107TH PL	1,520	1948	4	2	$34,000	$22.37
25183010060000	2201 W 107TH ST	1,465	1945	4	2	$33,154	$22.63
25183080010000	2059 W 108TH PL	1,537	1956	3	2	$38,000	$24.72
25193010170000	2262 W 116TH PL	1,533	1952	4	3	$38,000	$24.79

Median of all 43 comparables: $19.15 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72300, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 43 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.

25183010410000	25183010400000	25183030380000	25183030390000	25183010290000
25183010300000	25191130140000	25193040290000	25193110110000	25193030060000
25193000340000	25193140030000	25193130390000	25191100120000	25191120440000
25193180340000	25193050030000	25191090030000	25193180080000	25193170070000
25193170270000	25193180160000	25191080140000	25193080340000	25193010120000
25193130310000	25193000220000	25193040240000	25183050050000	25183160210000
25183190080000	25191100410000	25183190270000	25183000200000	25193080600000
25193180410000	25183040110000	25193180050000	25183000330000	25183040090000
25183010060000	25183080010000	25193010170000		

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.