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	25183040360000
Property address	2260 W 108TH PL
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	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,000	**$30,116**	**$7,884**

20.8% of the current assessed value.
Estimated tax effect about $1,672 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 32 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 $18.80 per square foot. This home is assessed at $23.72 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,602 square feet gives $30,116. 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	1,602 square feet
Land area	9,000 square feet
Year built	1913
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Stucco
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$38,000
Assessed value per square foot	$23.72

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	194
3	Built within 15 years of this home	88
4	Same building type	33
5	Same construction quality grade	32

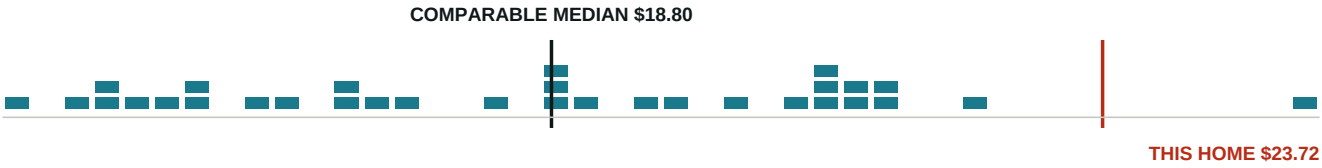
The comparable figure used is the median of all 32 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 32 properties 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	32
Lowest assessed	$13.90 per square foot
25th percentile	$16.03 per square foot
Median	$18.80 per square foot
75th percentile	$21.19 per square foot
Highest assessed	$25.66 per square foot
This home	$23.72 per square foot
Position	assessed above 31 of the 32 comparable properties, the 97th percentile



$13.90 per sq ft — 32 comparable properties by assessed value per square foot, one mark is one property — $25.66 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 32 comparables	$18.80
Building area of this home	1,602 sq ft
Median multiplied by building area	**$30,116**
Current total assessed value	$38,000
Difference, the reduction requested	**$7,884**

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 $7,884 in assessed value is worth roughly $1,672 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 32 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
25193070140000	11559 S HALE AVE	1,799	1923	3	1	$25,000	$13.90
25193060270000	11556 S HALE AVE	1,799	1927	4	2	$26,000	$14.45
25193140040000	11717 S LONGWOOD DR HSE	1,754	1916	3	1	$25,904	$14.77
25193120070000	11621 S HALE AVE	1,623	1927	3	1	$24,000	$14.79
25191140390000	11453 S LONGWOOD DR	1,735	1920	3	1	$26,000	$14.99
25193060010000	11501 S LONGWOOD DR	1,682	1922	3	2	$26,000	$15.46
25193070110000	11549 S HALE AVE	1,538	1923	3	1	$24,000	$15.60
25193060230000	11542 S HALE AVE	1,464	1927	3	1	$23,000	$15.71
25191010070000	2325 W 111TH PL	1,652	1923	3	1	$26,654	$16.13
25191000170000	2344 W 111TH PL	1,618	1908	3	1	$26,721	$16.51
25191010180000	2354 W 112TH ST	1,788	1913	3	2	$30,367	$16.98
25191070250000	2236 W 113TH PL	1,768	1920	4	3	$30,199	$17.08
25193060140000	11512 S HALE AVE HSE	1,508	1926	3	1	$26,000	$17.24
25193040310000	11503 S BELL AVE	1,761	1920	2	1	$31,000	$17.60
25191120720000	11460 S LONGWOOD DR	1,752	1925	3	1	$32,000	$18.26
25191010250000	2320 W 112TH ST	1,763	1914	4	1	$33,000	$18.72
25191010360000	11152 S BELL AVE	1,536	1908	3	1	$29,000	$18.88
25191010190000	2350 W 112TH ST	1,638	1915	3	2	$31,000	$18.93
25183000320000	2254 W 107TH PL	1,706	1903	3	2	$32,756	$19.20
25193010260000	11546 S BELL AVE	1,785	1923	4	2	$35,000	$19.61
25183100080000	2233 W 109TH ST	1,800	1916	2	1	$35,946	$19.97
25183050180000	2326 W 109TH ST	1,702	1923	4	1	$35,000	$20.56
25183130030000	11008 S OAKLEY AVE	1,661	1903	3	1	$35,000	$21.07
25193040040000	11531 S BELL AVE	1,417	1916	3	1	$30,000	$21.17
25193180210000	11824 S LONGWOOD DR	1,693	1922	4	2	$36,000	$21.26
25191050230000	2254 W 113TH ST	1,456	1926	4	1	$31,000	$21.29
25183070160000	10832 S HOYNE AVE	1,590	1898	3	2	$34,000	$21.38
25183060050000	2237 W 108TH PL	1,598	1917	4	2	$34,491	$21.58
25191000260000	2264 W 111TH PL	1,378	1923	4	1	$30,000	$21.77
25183010080000	2157 W 107TH ST	1,464	1918	3	1	$31,969	$21.84
25183070080000	2123 W 108TH PL	1,597	1923	4	2	$36,000	$22.54
25183040360000	**2260 W 108TH PL**	**1,602**	**1913**	**3**	**2**	**$38,000**	**$23.72**
25183070060000	2133 W 108TH PL	1,559	1913	4	2	$40,000	$25.66

Median of all 32 comparables: $18.80 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 32 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.

25193070140000	25193060270000	25193140040000	25193120070000	25191140390000
25193060010000	25193070110000	25193060230000	25191010070000	25191000170000
25191010180000	25191070250000	25193060140000	25193040310000	25191120720000
25191010250000	25191010360000	25191010190000	25183000320000	25193010260000
25183100080000	25183050180000	25183130030000	25193040040000	25193180210000
25191050230000	25183070160000	25183060050000	25191000260000	25183010080000
25183070080000	25183070060000			

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.