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	25213080200000
Property address	11536 S EGGLESTON AVE
Township	Lake (72)
Assessor neighborhood	72330
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$14,000

29.9% of the current assessed value.

COMPARABLES IMPLY

$9,814

REDUCTION REQUESTED

$4,186

Estimated tax effect about $888 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 157 other properties in assessor neighborhood 72330 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 $5.48 per square foot. This home is assessed at $7.81 per square foot, which is 43% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,792 square feet gives $9,814. 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	1,792 square feet
Land area	4,960 square feet
Year built	1911
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	6
Full bathrooms	2
Half bathrooms	1

Total assessed value	$14,000
Assessed value per square foot	$7.81

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	430
2	Building area within 15% of this home	228
3	Built within 15 years of this home	157
4	Same building type	157
5	Same construction quality grade	157

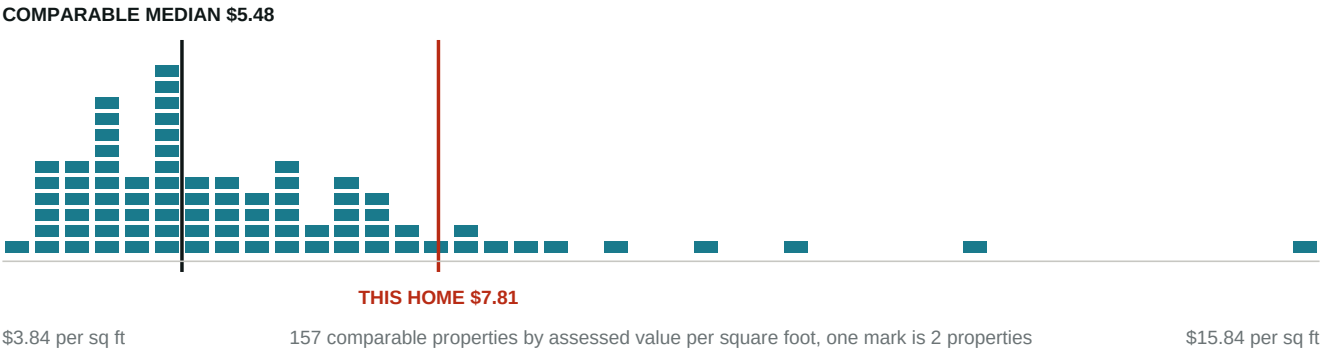
The comparable figure used is the median of all 157 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 157 properties 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	157
Lowest assessed	$3.84 per square foot
25th percentile	$4.83 per square foot
Median	$5.48 per square foot
75th percentile	$6.57 per square foot
Highest assessed	$15.84 per square foot
This home	$7.81 per square foot
Position	assessed above 144 of the 157 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 157 comparables	$5.48
Building area of this home	1,792 sq ft
Median multiplied by building area	**$9,814**
Current total assessed value	$14,000
Difference, the reduction requested	**$4,186**

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 $4,186 in assessed value is worth roughly $888 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

157 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 157 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
25214280190000	11808 S LAFAYETTE AVE	1,764	1903	4	2	$7,500	$4.25
25281020110000	11919 S UNION AVE	1,732	1896	4	2	$7,400	$4.27
25162120330000	237 W 106TH ST	1,748	1910	3	1	$7,500	$4.29
25281260280000	12218 S LOWE AVE	1,840	1903	3	2	$8,000	$4.35
25282100190000	12008 S YALE AVE	1,790	1903	4	1	$7,800	$4.36
25213230090000	11717 S WALLACE ST 1	1,848	1910	3	2	$8,200	$4.44
25164240460000	244 W 110TH PL	1,834	1897	4	2	$8,200	$4.47
25212160110000	11335 S STEWART AVE	1,848	1914	4	2	$8,300	$4.49
25213220190000	11760 S WALLACE ST	1,812	1908	4	1	$8,200	$4.53
25213290190000	11806 S UNION AVE	1,760	1898	4	2	$8,100	$4.60
25282110020000	12007 S YALE AVE	1,804	1904	4	1	$8,305	$4.60
25281210160000	12155 S PARNELL AVE	1,858	1898	4	1	$8,600	$4.63
25281210250000	12128 S NORMAL AVE	1,698	1899	3	2	$7,900	$4.65
25281200220000	12108 S PARNELL AVE	1,820	1898	4	2	$8,500	$4.67
25214260080000	11819 S WENTWORTH AVE	1,752	1908	3	2	$8,200	$4.68
25213220220000	11766 S WALLACE ST HSE	1,748	1906	3	2	$8,200	$4.69
25162160450000	10546 S STATE ST 2	1,832	1898	4	2	$8,600	$4.69
25281130190000	12047 S PARNELL AVE	1,824	1908	4	2	$8,600	$4.71
25281140110000	12035 S NORMAL AVE 1	1,804	1918	5	2	$8,600	$4.77
25281210140000	12147 S PARNELL AVE	1,794	1899	4	2	$8,600	$4.79
25213310260000	11838 S WALLACE ST	1,760	1898	4	2	$8,500	$4.83
25282250200000	12222 S PRINCETON AVE	1,774	1912	3	2	$8,600	$4.85
25162150070000	10521 S PERRY AVE	1,754	1913	3	2	$8,600	$4.90
25164240370000	214 W 110TH PL	1,760	1903	3	2	$8,700	$4.94
25282100250000	12028 S YALE AVE	1,800	1904	3	2	$8,993	$5.00
25283020040000	12309 S UNION AVE	1,900	1903	3	2	$9,600	$5.05
25204160370000	11738 S SANGAMON ST	1,859	1904	4	2	$9,720	$5.23
25282110130000	12045 S YALE AVE	1,902	1908	4	1	$10,000	$5.26
25281140290000		1,872	1908	3	2	$10,000	$5.34
25281140250000		1,866	1898	7	2	$10,000	$5.36
25282020280000		1,858	1898	3	2	$10,000	$5.38
25281100390000		1,856	1900	4	2	$10,000	$5.39
25164260180000		1,848	1903	3	1	$10,000	$5.41
25164080240000		1,808	1908	4	2	$9,800	$5.42
25281130370000		1,836	1903	3	2	$10,000	$5.45
25213240250000		1,832	1906	4	2	$10,000	$5.46
25281030170000		1,826	1903	3	2	$10,000	$5.48
25213230240000		1,820	1908	3	2	$10,000	$5.49
25213310250000		1,784	1905	5	2	$10,000	$5.61
25282020100000		1,782	1925	3	1	$10,000	$5.61

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25281200260000		1,776	1903	4	2	$10,000	$5.63
25281220030000		1,704	1908	4	1	$10,000	$5.87
25164140140000		1,704	1908	3	2	$10,000	$5.87
25281130210000		1,696	1898	3	2	$10,000	$5.90
25282250030000		1,800	1919	6	2	$11,000	$6.11
25212210080000		1,856	1909	4	1	$12,000	$6.47
25281310180000		1,760	1903	4	2	$12,000	$6.82
25094220310000		1,888	1922	4	2	$12,922	$6.84
25213020100000		1,892	1923	3	2	$13,000	$6.87
25213240140000		1,888	1912	4	2	$13,000	$6.89
25213130050000		1,728	1910	3	1	$12,000	$6.94
25282160170000		1,740	1922	5	2	$12,216	$7.02
25282090200000		1,848	1908	4	2	$13,000	$7.03
25284000040000		1,892	1898	3	1	$14,000	$7.40
25094220320000		1,834	1922	4	2	$13,923	$7.59
25282170030000		1,824	1908	4	1	$14,000	$7.68
25213080200000	**11536 S EGGLESTON AVE**	**1,792**	**1911**	**6**	**2**	**$14,000**	**$7.81**
25281220250000		1,877	1924	6	2	$15,000	$7.99
25213350020000		1,858	1915	4	2	$16,000	$8.61
25281140280000		1,784	1908	3	1	$17,000	$9.53
25282240200000		1,768	1921	4	2	$28,000	$15.84

Median of all 157 comparables: $5.48 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 72330, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 157 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.

25214070310000	25212000210000	25281020270000	25164210150000	25214280190000
25281020110000	25282150180000	25281270230000	25162120330000	25162150180000
25164140280000	25281260280000	25282100190000	25213310120000	25213230090000
25162170530000	25164240460000	25212160110000	25213220190000	25214210010000
25213240070000	25213290190000	25282110020000	25281210160000	25281200120000
25281210250000	25281200220000	25214260080000	25213220220000	25162160450000
25281180310000	25281130190000	25282090040000	25281140110000	25213290240000
25164140340000	25281210140000	25281150120000	25283120190000	25213310260000
25282250200000	25212280250000	25281200330000	25214280360000	25162150070000
25164240370000	25212120270000	25162130550000	25282100250000	25281140130000
25283020040000	25282080040000	25281180300000	25164210030000	25282100260000
25204160370000	25282020290000	25281190310000	25282110130000	25164060220000
25164160260000	25281210280000	25281300020000	25281140320000	25281140290000
25281140250000	25282030130000	25282020280000	25281100390000	25281040350000
25281250020000	25164260180000	25164080240000	25094070370000	25281310020000
25281130370000	25213240250000	25213230250000	25281030170000	25213230240000
25281200240000	25282110080000	25213310250000	25282020100000	25281200260000
25212190270000	25281120350000	25212050310000	25212290370000	25281220030000
25164140140000	25282000180000	25281130210000	25213190120000	25164160230000
25212080260000	25282110120000	25281200320000	25282250030000	25281230140000
25204220100000	25213250290000	25281200230000	25282150170000	25282150160000
25282250050000	25213240050000	25164050140000	25213040220000	25281060180000
25212150100000	25281210060000	25281210130000	25212210080000	25281280250000
25162150450000	25281130350000	25213240280000	25213250090000	25282240040000
25282250220000	25281310180000	25094220310000	25282110100000	25213020100000
25213240140000	25281200190000	25213130050000	25282160170000	25282090200000
25213180100000	25214260180000	25283150200000	25282240240000	25213230280000
25094200430000	25282080400000	25213160030000	25284000430000	25284000040000
25282250060000	25094220320000	25282250210000	25282170030000	25281310090000
25281220250000	25282190230000	25284010670000	25282160200000	25281310080000
25213350020000	25212070050000	25281140280000	25282020250000	25213350350000
25164060050000	25282240200000			

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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