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	25283260060000
Property address	541 W 126TH ST
Township	Lake (72)
Assessor neighborhood	72330
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$16,000	**$10,968**	**$5,032**

31.4% of the current assessed value.
Estimated tax effect about $1,067 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 861 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 $10.53 per square foot. This home is assessed at $15.36 per square foot, which is 46% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,042 square feet gives $10,968. 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	1,042 square feet
Land area	3,720 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$16,000
Assessed value per square foot	$15.36

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	2,881
2	Building area within 15% of this home	1,696
3	Built within 15 years of this home	874
4	Same building type	862
5	Same construction quality grade	861

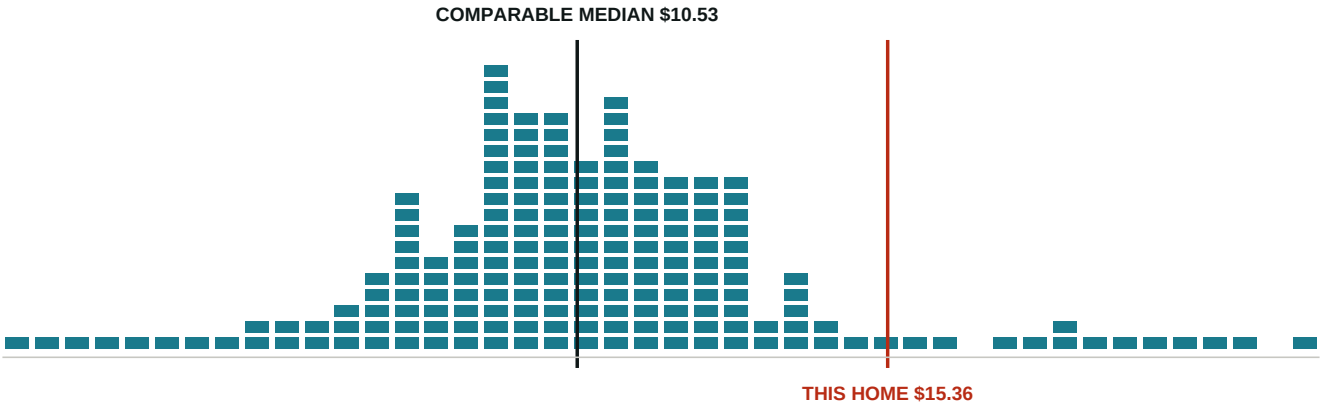
The comparable figure used is the median of all 861 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 861 properties 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	861
Lowest assessed	$1.59 per square foot
25th percentile	$9.23 per square foot
Median	$10.53 per square foot
75th percentile	$11.99 per square foot
Highest assessed	$22.07 per square foot
This home	$15.36 per square foot
Position	assessed above 825 of the 861 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 861 comparables	$10.53
Building area of this home	1,042 sq ft
Median multiplied by building area	**$10,968**
Current total assessed value	$16,000
Difference, the reduction requested	**$5,032**

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 $5,032 in assessed value is worth roughly $1,067 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

861 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 861 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
25282180010000	12101 S PRINCETON AVE	1,042	1958	2	1	$6,199	$5.95
25162160280000	10613 S LAFAYETTE AVE	1,040	1962	3	1	$6,300	$6.06
25164270150000	309 W 110TH PL	1,040	1965	3	1	$6,800	$6.54
25283270180000	546 W 127TH ST	1,044	1955	2	1	$6,874	$6.58
25283270190000	546 W 127TH ST	1,044	1955	2	1	$6,874	$6.58
25281100150000	12043 S UNION AVE	1,040	1971	2	1	$7,400	$7.12
25282070330000	11930 S STATE ST	1,040	1962	3	1	$7,400	$7.12
25281170070000	12119 S EMERALD AVE	1,040	1962	2	1	$7,400	$7.12
25164270160000	307 W 110TH PL	1,040	1963	3	1	$7,400	$7.12
25214030320000	11520 S WENTWORTH AVE	1,040	1962	3	1	$7,500	$7.21
25162170340000	227 W 106TH PL	1,040	1961	3	1	$7,500	$7.21
25212130380000	201 W 112TH PL	1,040	1962	2	1	$7,500	$7.21
25212280240000	148 W 115TH ST	1,040	1962	2	1	$7,500	$7.21
25214030310000	11518 S WENTWORTH AVE	1,040	1961	3	1	$7,500	$7.21
25282180020000		1,042	1958	2	1	$7,712	$7.40
25283180020000		1,041	1956	3	2	$8,020	$7.70
25283180010000		1,041	1956	3	2	$8,084	$7.77
25282050160000		1,040	1961	3	1	$8,100	$7.79
25281270350000		1,040	1965	3	1	$8,100	$7.79
25281280060000		1,040	1960	2	1	$8,100	$7.79
25094010030000		1,040	1967	2	1	$8,100	$7.79
25214040450000		1,040	1960	2	1	$8,100	$7.79
25282050140000		1,040	1964	2	1	$8,100	$7.79
25214100090000		1,040	1961	3	1	$8,100	$7.79
25214170490000		1,040	1959	3	1	$8,200	$7.88
25164240470000		1,040	1960	3	2	$8,200	$7.88
25162100070000		1,040	1960	2	1	$8,200	$7.88
25213280080000		1,040	1961	3	1	$8,200	$7.88
25214160080000		1,040	1959	2	1	$8,200	$7.88
25094240570000		1,040	1962	2	1	$8,200	$7.88
25094240670000		1,040	1962	2	1	$8,200	$7.88
25162100030000		1,040	1960	3	1	$8,200	$7.88
25204180040000		1,040	1960	2	1	$8,200	$7.88
25214070390000		1,040	1960	2	1	$8,200	$7.88
25164080130000		1,040	1963	3	1	$8,200	$7.88
25213030230000		1,042	1953	2	1	$8,313	$7.98
25283110610000		1,043	1953	4	1	$9,652	$9.25
25283270110000		1,043	1953	2	1	$9,800	$9.40
25283260050000		1,043	1953	2	1	$9,981	$9.57
25283110650000		1,043	1954	2	1	$10,000	$9.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
25283110630000		1,043	1954	2	1	$10,000	$9.59
25213030220000		1,042	1953	2	1	$10,000	$9.60
25213030210000		1,042	1954	2	1	$10,000	$9.60
25213030240000		1,042	1954	2	1	$10,000	$9.60
25213040250000		1,042	1960	3	1	$10,103	$9.70
25283110540000		1,043	1953	3	1	$11,000	$10.55
25284340280000		1,042	1957	2	1	$11,000	$10.56
25283270010000		1,043	1953	3	1	$11,024	$10.57
25283110660000		1,043	1954	2	1	$12,000	$11.51
25283270070000		1,043	1958	3	1	$12,000	$11.51
25283110640000		1,043	1954	3	1	$12,000	$11.51
25283110530000		1,043	1953	3	1	$12,000	$11.51
25283270130000		1,043	1957	3	1	$12,000	$11.51
25283270020000		1,043	1953	3	1	$12,000	$11.51
25283110520000		1,043	1953	3	1	$12,000	$11.51
25283260040000		1,042	1957	3	1	$12,000	$11.52
25283110380000		1,042	1965	3	2	$12,015	$11.53
25213040240000		1,042	1960	3	1	$13,000	$12.48
25283270090000		1,043	1953	3	1	$14,000	$13.42
25283260060000	**541 W 126TH ST**	**1,042**	**1957**	**2**	**1**	**$16,000**	**$15.36**
25283270060000		1,042	1953	3	1	$23,000	$22.07

Median of all 861 comparables: $10.53 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 861 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.

25283180720000	25214020140000	25282040360000	25283190340000	25214200100000
25204180120000	25283140350000	25283090560000	25214160370000	25214160360000
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25214000150000	25283180470000	25283180480000	25283270170000	25283270160000
25282270290000	25282270300000	25282180010000	25282180160000	25282180170000
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25283270180000	25283270190000	25283170200000	25214000010000	25214130160000
25094170110000	25214130080000	25283220260000	25094070040000	25283220250000
25281100150000	25282070330000	25281170070000	25164270160000	25094200130000
25214030320000	25162170340000	25212130380000	25212280240000	25214030310000
25282040350000	25162130030000	25212010050000	25162040010000	25094090400000
25284080640000	25284080650000	25094250150000	25214120190000	25212110310000
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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.