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	10213240070000
Property address	5231 HOFFMAN ST
Township	Niles (24)
Assessor neighborhood	24031
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$42,000

24.9% of the current assessed value.

COMPARABLES IMPLY

$31,523

Estimated tax effect about $2,222 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,477

SECTION 1

The argument in one paragraph

The Assessor values 46 other properties in assessor neighborhood 24031 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 $26.99 per square foot. This home is assessed at $35.96 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,168 square feet gives $31,523. 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	1,168 square feet
Land area	6,156 square feet
Year built	1928
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$42,000
Assessed value per square foot	$35.96

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	4,091
2	Building area within 15% of this home	2,662
3	Built within 15 years of this home	112
4	Same building type	47
5	Same construction quality grade	46

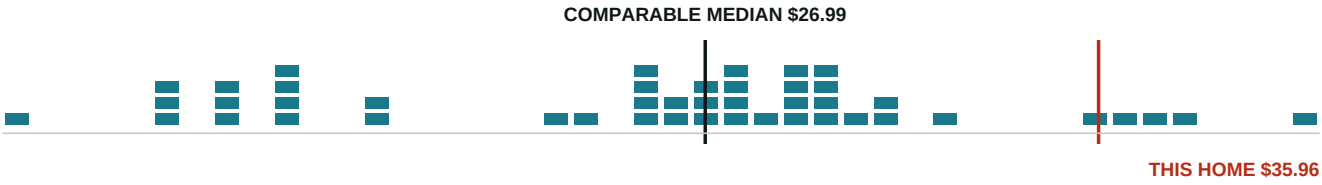
The comparable figure used is the median of all 46 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 46 properties 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	46
Lowest assessed	$10.96 per square foot
25th percentile	$19.77 per square foot
Median	$26.99 per square foot
75th percentile	$29.69 per square foot
Highest assessed	$41.00 per square foot
This home	$35.96 per square foot
Position	assessed above 42 of the 46 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 46 comparables	$26.99
Building area of this home	1,168 sq ft
Median multiplied by building area	**$31,523**
Current total assessed value	$42,000
Difference, the reduction requested	**$10,477**

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 $10,477 in assessed value is worth roughly $2,222 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 46 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
10181030220000	7108 CHURCH ST	1,281	1943	3	1	$14,042	$10.96
10181030210000	7108 CHURCH ST	1,281	1943	3	1	$18,777	$14.66
10183010090000	7105 CHURCH ST	1,008	1940	3	1	$14,819	$14.70
10183010100000	7105 CHURCH ST	1,008	1940	3	1	$14,820	$14.70
10183010080000	7109 CHURCH ST	1,193	1941	4	2	$19,080	$15.99
10181050200000	7012 CHURCH ST	1,210	1940	4	2	$19,787	$16.35
10181050210000	7012 CHURCH ST	1,210	1940	4	2	$19,787	$16.35
10183030020000	7021 CHURCH ST	1,175	1940	2	1	$20,287	$17.27
10164010070000	9111 LARAMIE AVE	1,149	1943	3	1	$19,922	$17.34
10164010060000	9111 LARAMIE AVE	1,149	1943	3	1	$19,922	$17.34
10183010230000	7109 CHURCH ST	1,193	1941	4	2	$20,909	$17.53
10212250180000	4963 ELM ST	1,147	1941	3	2	$22,672	$19.77
10212250190000	4963 ELM ST	1,147	1941	3	2	$22,672	$19.77
10183060140000	9127 NEW ENGLAND AVE	1,310	1940	3	1	$31,000	$23.66
10183050230000	6909 CHURCH ST	1,183	1941	3	1	$29,000	$24.51
10183060130000	9131 NEW ENGLAND AVE	1,183	1941	3	1	$30,000	$25.36
10201100240000	6044 CAPULINA AVE	1,300	1930	3	1	$33,000	$25.38
10183020150000	9131 BELLFORTE AVE	1,334	1943	3	2	$34,000	$25.49
10211260150000	8447 HARMS RD	1,269	1942	3	1	$32,727	$25.79
10163160320000	9010 LARAMIE AVE	1,219	1940	3	2	$32,000	$26.25
10183030200000	9126 SAYRE AVE	1,092	1940	3	1	$29,000	$26.56
10182010100000	9523 NORMANDY AVE	1,310	1941	3	2	$35,000	$26.72
10183020160000	9127 BELLFORTE AVE	1,231	1940	3	1	$33,000	$26.81
10163290550000	5247 GREENWOOD ST	1,325	1941	3	1	$36,000	$27.17
10181050030000	9229 NATIONAL AVE	1,092	1940	3	1	$30,000	$27.47
10202050050000	8707 AUSTIN AVE	1,194	1926	2	1	$33,000	$27.64
10183030180000	9134 SAYRE AVE	1,008	1941	3	1	$27,913	$27.69
10183010150000	9131 MARION AVE	1,008	1940	3	1	$28,000	$27.78
10202080380000	8714 CENTRAL AVE	1,254	1941	2	1	$36,000	$28.71
10163010470000	9105 LUNA AVE	1,081	1941	3	1	$31,161	$28.83
10183010130000	9139 MARION AVE	1,100	1940	3	1	$32,000	$29.09
10183050240000	6905 CHURCH ST	1,030	1941	3	1	$30,000	$29.13
10161220640000	5514 CHURCH ST	1,162	1916	3	2	$34,001	$29.26
10183010200000	9126 BELLFORTE AVE	1,008	1940	3	2	$29,884	$29.65
10163230480000	5307 SUFFIELD CT	1,018	1943	3	1	$30,245	$29.71
10213180030000	8147 LONG AVE	1,326	1938	3	1	$39,463	$29.76
10213170680000	5406 REBA ST	1,332	1938	3	1	$40,000	$30.03
10163140420000	5433 SUFFIELD TER	1,224	1940	3	2	$37,000	$30.23
10213240020000	5249 HOFFMAN ST	1,194	1926	3	1	$37,000	$30.99
10201080030000	8715 SCHOOL ST	1,308	1925	4	1	$41,001	$31.35

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
10201180080000	8519 SCHOOL ST	1,121	1923	3	2	$36,529	$32.59
10073030250000	304 NEVA AVE	1,174	1943	3	2	$42,001	$35.78
10213240070000	**5231 HOFFMAN ST**	**1,168**	**1928**	**3**	**1**	**$42,000**	**$35.96**
10073090160000	232 NORDICA AVE	1,332	1929	4	2	$49,000	$36.79
10213240110000	5215 HOFFMAN ST	1,188	1927	3	1	$44,000	$37.04
10073070180000	242 NORA AVE	1,191	1928	3	2	$45,000	$37.78
10163080350000	9028 LUNA AVE	1,122	1941	3	1	$46,000	$41.00

Median of all 46 comparables: $26.99 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 24031, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 46 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.

10181030220000	10181030210000	10183010090000	10183010100000	10183010080000
10181050200000	10181050210000	10183030020000	10164010070000	10164010060000
10183010230000	10212250180000	10212250190000	10183060140000	10183050230000
10183060130000	10201100240000	10183020150000	10211260150000	10163160320000
10183030200000	10182010100000	10183020160000	10163290550000	10181050030000
10202050050000	10183030180000	10183010150000	10202080380000	10163010470000
10183010130000	10183050240000	10161220640000	10183010200000	10163230480000
10213180030000	10213170680000	10163140420000	10213240020000	10201080030000
10201180080000	10073030250000	10073090160000	10213240110000	10073070180000
10163080350000				

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.