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	15143310090000
Property address	2121 S 2ND AVE
Township	Proviso (31)
Assessor neighborhood	31034
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$27,000	**$23,243**	**$3,757**

13.9% of the current assessed value.
Estimated tax effect about $797 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 395 other properties in assessor neighborhood 31034 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 $26.14 per square foot. This home is assessed at $30.37 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 889 square feet gives $23,243. 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	889 square feet
Land area	5,360 square feet
Year built	1920
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$27,000
Assessed value per square foot	$30.37

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	579
2	Building area within 15% of this home	520
3	Built within 15 years of this home	400
4	Same building type	396
5	Same construction quality grade	395

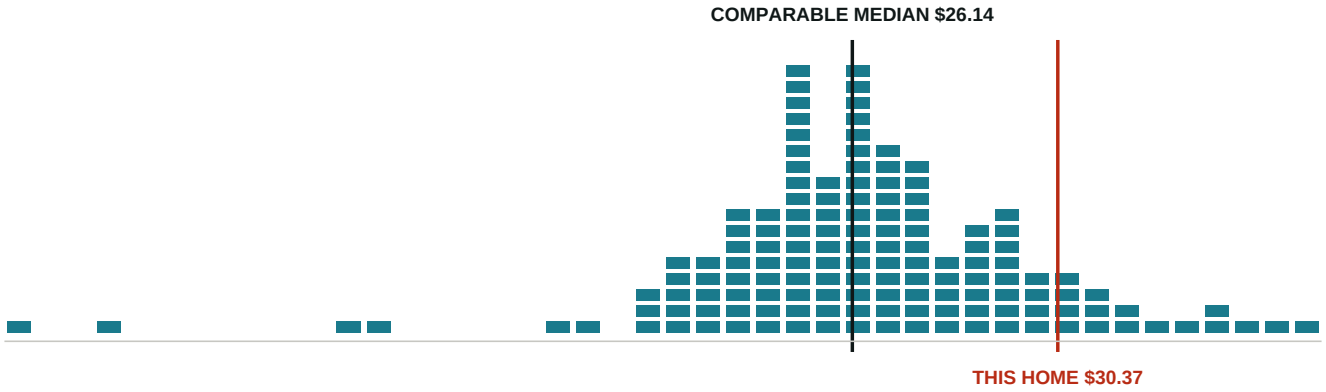
The comparable figure used is the median of all 395 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 395 properties 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	395
Lowest assessed	$8.70 per square foot
25th percentile	$24.80 per square foot
Median	$26.14 per square foot
75th percentile	$28.11 per square foot
Highest assessed	$35.80 per square foot
This home	$30.37 per square foot
Position	assessed above 365 of the 395 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 395 comparables	$26.14
Building area of this home	889 sq ft
Median multiplied by building area	**$23,243**
Current total assessed value	$27,000
Difference, the reduction requested	**$3,757**

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 $3,757 in assessed value is worth roughly $797 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

395 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 395 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
15154190100000	2027 S 14TH AVE	897	1926	2	1	$7,807	$8.70
15154190090000	2027 S 14TH AVE	897	1926	2	1	$17,847	$19.90
15153150210000	1912 S 17TH AVE	901	1925	2	1	$21,000	$23.31
15153100260000	1932 S 22ND AVE	894	1927	2	1	$21,000	$23.49
15153100270000	1934 S 22ND AVE	894	1926	2	1	$21,000	$23.49
15154120230000	1918 S 12TH AVE	890	1926	2	1	$21,000	$23.60
15153150250000	1922 S 17TH AVE	885	1924	2	1	$21,000	$23.73
15153090370000	1937 S 24TH AVE	884	1923	2	1	$21,000	$23.76
15153030110000		880	1928	2	1	$21,000	$23.86
15154150010000		872	1925	2	1	$21,000	$24.08
15143240030000		900	1924	3	1	$22,000	$24.44
15154140050000		900	1926	2	1	$22,000	$24.44
15154140180000		900	1915	2	1	$22,000	$24.44
15153030120000		888	1931	3	1	$22,000	$24.77
15154050140000		888	1923	2	1	$22,000	$24.77
15153030100000		888	1928	2	1	$22,000	$24.77
15154060200000		888	1925	2	1	$22,000	$24.77
15153140240000		886	1923	2	1	$22,000	$24.83
15153150220000		882	1924	2	1	$22,000	$24.94
15153050310000		880	1923	2	1	$22,000	$25.00
15154150030000		876	1925	3	1	$22,000	$25.11
15154200230000		875	1929	2	1	$22,000	$25.14
15153150280000		874	1924	2	1	$22,000	$25.17
15153150240000		872	1924	2	1	$22,000	$25.23
15154150040000		904	1925	2	1	$24,000	$26.55
15154120290000		900	1929	2	1	$24,000	$26.67
15143080090000		900	1925	2	1	$24,000	$26.67
15143240020000		900	1924	2	1	$24,000	$26.67
15154140070000		900	1925	3	1	$24,000	$26.67
15154300230000		899	1925	2	1	$24,000	$26.70
15153040070000		898	1922	2	1	$24,000	$26.73
15154200250000		898	1925	2	1	$24,000	$26.73
15154050290000		896	1925	2	1	$24,000	$26.79
15153140190000		896	1925	2	1	$24,000	$26.79
15143230320000		896	1918	3	1	$24,000	$26.79
15153140180000		896	1925	3	1	$24,000	$26.79
15143130180000		888	1924	2	1	$24,000	$27.03
15143120220000		883	1915	2	1	$24,000	$27.18
15143230380000		880	1908	2	1	$24,000	$27.27
15143050120000		874	1922	3	1	$24,000	$27.46

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15143100140000		902	1920	2	1	$25,000	$27.72
15143240080000		901	1923	2	1	$25,000	$27.75
15143240070000		901	1923	2	1	$25,000	$27.75
15143240040000		900	1927	2	2	$25,000	$27.78
15143180020000		900	1918	2	1	$25,000	$27.78
15143210090000		900	1911	2	1	$25,000	$27.78
15153120230000		898	1929	3	2	$25,000	$27.84
15154190190000		894	1926	2	1	$25,001	$27.97
15154190200000		894	1926	3	1	$25,001	$27.97
15143120200000		891	1925	3	1	$25,000	$28.06
15143130170000		890	1922	2	1	$25,000	$28.09
15143130190000		888	1924	2	1	$25,000	$28.15
15143210060000		880	1925	2	1	$25,000	$28.41
15143170080000		880	1913	2	1	$25,000	$28.41
15143210030000		880	1924	2	1	$25,000	$28.41
15143170250000		876	1924	2	1	$25,000	$28.54
15143220340000		892	1924	2	1	$27,000	$30.27
15143260270000		890	1923	2	1	$27,000	$30.34
15143310090000	**2121 S 2ND AVE**	**889**	**1920**	**2**	**1**	**$27,000**	**$30.37**
15143240010000		900	1924	2	1	$28,000	$31.11
15154030440000		884	1917	3	2	$31,000	$35.07

Median of all 395 comparables: $26.14 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31034, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 395 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.

15154190100000	15154160320000	15154270040000	15154270030000	15154000350000
15154000360000	15154190090000	15153080210000	15153100240000	15153000260000
15154200130000	15154200050000	15154200090000	15154200120000	15154200150000
15154200110000	15154200040000	15153140080000	15154140280000	15154160480000
15154200100000	15153140100000	15154300180000	15153140110000	15153260260000
15153130220000	15154230160000	15154130180000	15154230150000	15153030090000
15154130140000	15154130010000	15153100190000	15153070120000	15154230230000
15153070110000	15153070090000	15153070230000	15154070270000	15154070260000
15154100020000	15153150210000	15153110340000	15153080220000	15154140200000
15153100260000	15153100270000	15154010400000	15154230110000	15154120230000
15153150170000	15154300100000	15153150250000	15153090370000	15154140120000
15154130270000	15154130320000	15154130330000	15154130210000	15154130080000
15153030110000	15154060220000	15154120020000	15154230070000	15153130090000
15154180230000	15154210240000	15154210200000	15154150010000	15154040300000
15154040320000	15153140120000	15154150070000	15153060150000	15154200070000
15143210220000	15153140070000	15153030370000	15154210080000	15154210120000
15143240030000	15154140050000	15154140180000	15153100020000	15143270060000
15143080120000	15154300240000	15154300250000	15154300170000	15153120110000
15154220070000	15153040240000	15154120270000	15153030020000	15153060210000
15153030120000	15154050140000	15153030100000	15154060200000	15154230140000
15154200210000	15153140240000	15154230020000	15143130250000	15153150220000
15154130110000	15154300090000	15143110240000	15153050310000	15153150200000
15153020110000	15153060180000	15143260030000	15154230180000	15143200240000
15143290020000	15154150030000	15153090150000	15154200230000	15153040100000
15153040110000	15153150280000	15153120050000	15153120070000	15153120080000
15154150200000	15143290180000	15143050090000	15154050110000	15153060190000
15153130010000	15153060200000	15143110230000	15153150240000	15143120110000
15143120140000	15143120130000	15154070240000	15154070250000	15143210110000
15143030250000	15154150130000	15154220090000	15153150290000	15143250300000
15143090180000	15154210100000	15153040320000	15154150060000	15143240180000
15143240170000	15143240150000	15143300100000	15154160580000	15153030290000
15154060100000	15143080200000	15154300220000	15154300020000	15154290170000
15154140190000	15154290140000	15154040280000	15153120330000	15143200190000
15143100290000	15143230120000	15143290120000	15143230130000	15153140170000
15143200100000	15153210230000	15143130260000	15153040080000	15154130230000
15154140040000	15154120260000	15154130250000	15154140140000	15154140100000
15154130120000	15154130150000	15154130200000	15154130300000	15154130290000
15154140150000	15154120220000	15154130060000	15154130240000	15154130310000
15154140090000	15154130100000	15154130190000	15153050300000	15143250020000
15143110020000	15143310360000	15154220100000	15143120070000	15154200300000
15154040140000	15154040120000	15154040110000	15153210170000	15153070240000
15143260060000	15143120090000	15143130200000	15153140060000	15153130280000
15153050250000	15154050260000	15153070130000	15143170140000	15143070240000
15143130310000	15154150230000	15143210050000	15143180050000	15143140090000
15153110190000	15154150040000	15143080070000	15153040040000	15143100150000

15153150180000	15154120290000	15143080090000	15143240020000	15154140070000
15154300230000	15154050270000	15143140210000	15153040070000	15154200250000
15143080190000	15143080180000	15143080160000	15143080210000	15143010350000
15154050290000	15153140190000	15143230320000	15153140180000	15143300070000
15154210270000	15143150030000	15143150040000	15143170070000	15153070150000
15143130180000	15153140230000	15143260010000	15143260130000	15143300040000
15143050140000	15143150280000	15143120220000	15143310180000	15143310170000
15143110010000	15143130100000	15143130110000	15143230380000	15143310350000
15143160280000	15153290010000	15153100110000	15143120180000	15143290130000
15143160160000	15143080080000	15154200320000	15143050120000	15154090460000
15154100130000	15154100120000	15154120300000	15143230110000	15143310340000
15143240160000	15154270180000	15143100140000	15143240080000	15143240070000
15154300190000	15143260040000	15143240040000	15143180020000	15143210090000
15153120230000	15154190190000	15154190200000	15143120200000	15153050260000
15143130170000	15143030130000	15143130190000	15154200290000	15154200260000
15154200280000	15153110150000	15143210230000	15143140070000	15143210060000
15143170080000	15143210030000	15143300050000	15143170250000	15154310120000
15154140030000	15154200310000	15153020120000	15153120220000	15154050280000
15153130170000	15143220370000	15143250180000	15143250170000	15143020160000
15143110110000	15143070100000	15143160220000	15143260020000	15143100030000
15143170170000	15143170180000	15143170200000	15153040030000	15154210040000
15143160180000	15143190090000	15154100010000	15154210140000	15143250030000
15153150260000	15153050230000	15143220240000	15143210100000	15153130040000
15143250160000	15143160290000	15143310100000	15153050100000	15143220020000
15143290140000	15143210040000	15143210020000	15143160070000	15143160080000
15143250040000	15143300160000	15143150110000	15143160200000	15143130220000
15153150300000	15143050130000	15143050110000	15143170160000	15143310110000
15143220340000	15143200120000	15143080050000	15143080040000	15143260270000
15154040170000	15154090280000	15153110300000	15143170190000	15143010100000
15154310110000	15153120190000	15143300140000	15143210120000	15143240010000
15153040270000	15143130230000	15143230140000	15154140310000	15154130280000
15143310190000	15153210300000	15143160250000	15153150080000	15153030240000
15143100050000	15153110130000	15143080150000	15153030280000	15143260170000
15143130210000	15143230220000	15154240340000	15154030440000	15153140090000

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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