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	31261150010000
Property address	21703 LOCUST ST
Township	Rich (32)
Assessor neighborhood	32130
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$22,000

29.5% of the current assessed value.

COMPARABLES IMPLY

$15,511

Estimated tax effect about $1,376 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,489

SECTION 1

The argument in one paragraph

The Assessor values 15 other properties in assessor neighborhood 32130 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 $14.20 per square foot. This home is assessed at $20.15 per square foot, which is 42% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,092 square feet gives $15,511. 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	1,092 square feet
Land area	7,500 square feet
Year built	1921
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$22,000
Assessed value per square foot	$20.15

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	668
2	Building area within 15% of this home	417
3	Built within 15 years of this home	17
4	Same building type	15
5	Same construction quality grade	15

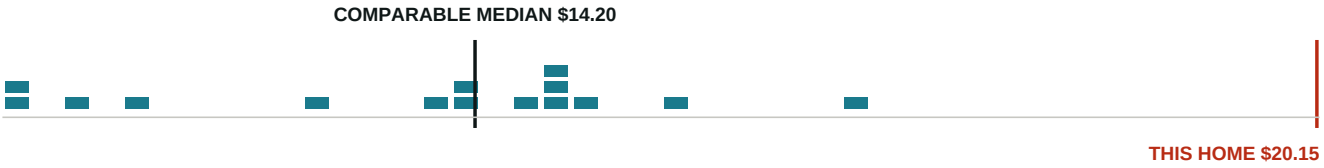
The comparable figure used is the median of all 15 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 15 properties 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	15
Lowest assessed	$10.88 per square foot
25th percentile	$12.53 per square foot
Median	$14.20 per square foot
75th percentile	$14.86 per square foot
Highest assessed	$16.89 per square foot
This home	$20.15 per square foot
Position	assessed above 15 of the 15 comparable properties, the 100th percentile



$10.88 per sq ft — 15 comparable properties by assessed value per square foot, one mark is one property — $20.15 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 15 comparables	$14.20
Building area of this home	1,092 sq ft
Median multiplied by building area	**$15,511**
Current total assessed value	$22,000
Difference, the reduction requested	**$6,489**

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 $6,489 in assessed value is worth roughly $1,376 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 15 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
31351000620000	22540 RICHTON SQUARE RD	1,103	1922	3	1	$12,000	$10.88
31261150070000	21707 LOCUST ST	1,092	1921	2	1	$12,000	$10.99
31261170100000	21821 RICHTON RD	1,140	1924	3	1	$13,000	$11.40
31261030090000	3812 216TH ST	1,008	1923	2	1	$12,001	$11.91
31233050030000	3627 213TH PL	1,216	1920	3	1	$16,000	$13.16
31233040110000	3728 214TH ST	1,223	1923	3	1	$17,000	$13.90
31261110110000	3720 217TH ST	1,067	1928	2	1	$15,000	$14.06
31261140100000	3735 217TH ST	1,056	1911	4	2	$15,000	$14.20
31261030080000	21510 MAPLE ST	1,025	1929	3	1	$15,000	$14.63
31233040130000	3720 214TH ST	1,144	1923	3	1	$17,000	$14.86
31233040120000	3724 214TH ST	1,144	1923	3	1	$17,000	$14.86
31233030070000	3758 214TH ST	1,144	1929	3	1	$17,000	$14.86
31233040090000	3736 214TH ST	1,137	1923	3	1	$17,000	$14.95
31233040100000	3732 214TH ST	1,092	1923	3	1	$17,000	$15.57
31233050040000	3623 213TH PL	1,184	1923	3	2	$20,000	$16.89
31261150010000	**21703 LOCUST ST**	**1,092**	**1921**	**4**	**2**	**$22,000**	**$20.15**

Median of all 15 comparables: $14.20 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32130, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 15 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.

31351000620000	31261150070000	31261170100000	31261030090000	31233050030000
31233040110000	31261110110000	31261140100000	31261030080000	31233040130000
31233040120000	31233030070000	31233040090000	31233040100000	31233050040000

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.