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	17283140070000
Property address	467 W 28TH ST
Township	South Chicago (76)
Assessor neighborhood	76030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$52,000

22.6% of the current assessed value.

COMPARABLES IMPLY

$40,260

Estimated tax effect about $2,490 a year at a 7% composite rate.

REDUCTION REQUESTED

$11,740

SECTION 1

The argument in one paragraph

The Assessor values 144 other properties in assessor neighborhood 76030 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 $35.95 per square foot. This home is assessed at $46.43 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,120 square feet gives $40,260. 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	1,120 square feet
Land area	3,125 square feet
Year built	1974
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$52,000
Assessed value per square foot	$46.43

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	560
2	Building area within 15% of this home	430
3	Built within 15 years of this home	145
4	Same building type	145
5	Same construction quality grade	144

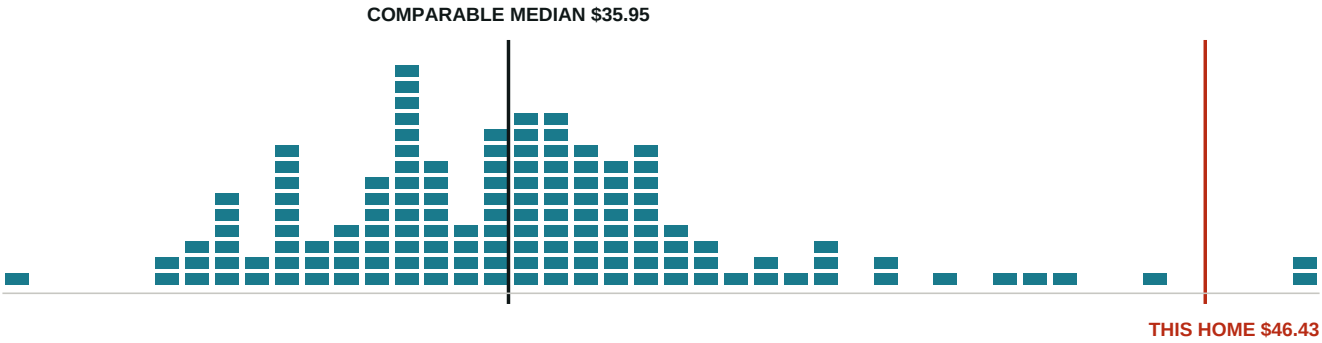
The comparable figure used is the median of all 144 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 144 properties 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	144
Lowest assessed	$28.33 per square foot
25th percentile	$34.17 per square foot
Median	$35.95 per square foot
75th percentile	$37.62 per square foot
Highest assessed	$48.15 per square foot
This home	$46.43 per square foot
Position	assessed above 142 of the 144 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 144 comparables	$35.95
Building area of this home	1,120 sq ft
Median multiplied by building area	**$40,260**
Current total assessed value	$52,000
Difference, the reduction requested	**$11,740**

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 $11,740 in assessed value is worth roughly $2,490 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

144 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 144 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
17333120090000	505 W 36TH ST	1,116	1986	3	1	$34,541	$30.95
17333120100000	503 W 36TH ST	1,120	1987	3	2	$34,898	$31.16
17333170310000	3759 S WALLACE ST HSE	1,140	1977	3	1	$36,095	$31.66
17331120410000	548 W 33RD ST	1,150	1972	3	1	$37,162	$32.31
17333230290000	3842 S LOWE AVE	1,140	1970	3	1	$37,000	$32.46
17333140230000	3753 S EMERALD AVE	1,160	1972	3	1	$38,000	$32.76
17331220430000	3449 S WALLACE ST	1,140	1972	3	1	$37,377	$32.79
17333140430000	3740 S UNION AVE	1,140	1967	3	1	$37,423	$32.83
17331120390000	554 W 33RD ST	1,150	1975	3	1	$38,169	$33.19
17333240160000	3839 S LOWE AVE	1,140	1972	3	1	$38,000	$33.33
17333160420000	3738 S WALLACE ST	1,140	1971	3	1	$38,000	$33.33
17331120430000	546 W 33RD ST	1,150	1974	3	1	$38,461	$33.44
17333170190000	3731 S WALLACE ST	1,120	1985	3	1	$37,899	$33.84
17333080010000	3601 S EMERALD AVE HSE	1,140	1962	3	1	$39,000	$34.21
17333180430000	3746 S NORMAL AVE	1,140	1972	3	1	$39,000	$34.21
17333230280000	3840 S LOWE AVE	1,140	1970	3	1	$39,000	$34.21
17333180400000	3738 S NORMAL AVE	1,140	1976	3	1	$39,000	$34.21
17333140090000	3719 S EMERALD AVE	1,140	1970	3	1	$39,000	$34.21
17333100170000	3639 S LOWE AVE	1,140	1963	3	1	$39,133	$34.33
17333070440000	3648 S EMERALD AVE	1,102	1968	3	1	$38,000	$34.48
17333180520000	3708 S NORMAL AVE	1,100	1975	2	1	$37,953	$34.50
17331170100000	3329 S EMERALD AVE	1,159	1976	3	1	$40,000	$34.51
17331210670000	3356 S WALLACE ST	1,134	1968	3	1	$39,210	$34.58
17333080030000	3605 S EMERALD AVE	1,100	1974	2	1	$38,197	$34.72
17331120470000	540 W 33RD ST	1,150	1973	3	1	$40,000	$34.78
17333180420000	3744 S NORMAL AVE	1,140	1976	3	1	$40,000	$35.09
17333240010000	3801 S LOWE AVE	1,140	1965	3	1	$40,000	$35.09
17331140410000	3240 S CANAL ST	1,140	1974	2	1	$40,000	$35.09
17283060090000		1,100	1974	3	1	$38,778	$35.25
17331120210000		1,140	1968	3	1	$40,379	$35.42
17331120380000		1,150	1974	3	1	$41,000	$35.65
17282300160000		1,120	1971	3	1	$40,000	$35.71
17283140080000		1,120	1974	3	1	$40,000	$35.71
17283040320000		1,134	1968	3	1	$40,652	$35.85
17331221000000		1,140	1970	3	1	$41,000	$35.96
17333010480000		1,083	1965	3	1	$39,000	$36.01
17333090380000		1,083	1972	3	1	$39,000	$36.01
17333140210000		1,083	1970	3	1	$39,000	$36.01
17333220420000		1,120	1981	2	1	$40,622	$36.27
17333240230000		1,100	1973	3	1	$40,000	$36.36

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17283250560000		1,155	1988	3	1	$42,000	$36.36
17331120450000		1,150	1972	3	2	$42,022	$36.54
17283190160000		1,100	1962	3	1	$40,225	$36.57
17284250190000		1,120	1971	3	1	$41,001	$36.61
17331170190000		1,100	1975	3	1	$40,517	$36.83
17331120230000		1,140	1968	3	1	$42,000	$36.84
17331120200000		1,140	1968	3	1	$42,000	$36.84
17283010200000		1,101	1980	3	1	$41,000	$37.24
17284150160000		1,120	1985	3	1	$42,000	$37.50
17283070100000		1,120	1973	2	1	$42,000	$37.50
17331220420000		1,140	1972	3	1	$43,000	$37.72
17331220990000		1,140	1970	3	1	$43,000	$37.72
17331060140000		1,127	1981	3	1	$43,000	$38.15
17333080020000		1,140	1962	3	1	$44,000	$38.60
17333170530000		1,083	1971	3	1	$42,000	$38.78
17333080380000		1,140	1986	2	1	$45,000	$39.47
17331010310000		1,120	1962	4	2	$45,000	$40.18
17283050300000		1,120	1973	3	1	$46,568	$41.58
17283180320000		1,140	1972	3	1	$50,000	$43.86
17283050310000		1,120	1976	3	1	$51,000	$45.54
17283140070000	**467 W 28TH ST**	**1,120**	**1974**	**3**	**1**	**$52,000**	**$46.43**

Median of all 144 comparables: $35.95 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 144 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.

17284150290000	17333130300000	17333120090000	17333120100000	17284130260000
17283200120000	17333170310000	17331130050000	17333260100000	17331170230000
17331080340000	17333180390000	17284360100000	17331120410000	17333230290000
17333180340000	17282190440000	17333180360000	17333180350000	17333180310000
17333140230000	17331220430000	17333140430000	17333270010000	17333140030000
17331120390000	17333240160000	17333160420000	17331120430000	17331130330000
17333170190000	17333140080000	17331190040000	17333090070000	17333180320000
17331110390000	17331050490000	17333080010000	17333180430000	17333230280000
17333180400000	17333140090000	17333040340000	17333150250000	17333100170000
17333070440000	17333180520000	17331170100000	17333040330000	17331210670000
17331150330000	17333180410000	17333080030000	17331120470000	17331120220000
17332010310000	17333180420000	17333240010000	17331140410000	17333230030000
17333100190000	17283060090000	17331120210000	17331120380000	17282300160000
17283140080000	17333150300000	17331110290000	17333160340000	17283040320000
17331220970000	17331220060000	17331221000000	17283150110000	17333010480000
17333090380000	17333140210000	17333110120000	17331190280000	17283040330000
17333220420000	17283180210000	17283250560000	17333240230000	17283100470000
17331120450000	17283190160000	17284250190000	17333140440000	17283060070000
17331190230000	17331020160000	17331170190000	17331120230000	17331120200000
17282130350000	17283040340000	17333240150000	17331110410000	17283280260000
17283040310000	17331110400000	17333110110000	17283010200000	17284150160000
17283070100000	17283290400000	17331170130000	17331140130000	17331220420000
17331220990000	17333140360000	17283030360000	17333180380000	17283210360000
17331220980000	17333220130000	17331050280000	17333010470000	17331060140000
17283250680000	17333110260000	17283110210000	17333080020000	17283010180000
17333170530000	17331060240000	17331220090000	17333080380000	17331220070000
17283160270000	17331010310000	17283040300000	17331220050000	17283020210000
17283050300000	17331110440000	17283100440000	17282130360000	17283180320000
17333100180000	17283050310000	17283280360000	17333230040000	

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.