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	17311070230000
Property address	3232 S HAMILTON AVE
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$41,000

14.1% of the current assessed value.
Estimated tax effect about $1,225 a year at a 7% composite rate.

COMPARABLES IMPLY

$35,224

REDUCTION REQUESTED

$5,776

SECTION 1

The argument in one paragraph

The Assessor values 206 other properties in assessor neighborhood 76060 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 $30.39 per square foot. This home is assessed at $35.38 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,159 square feet gives $35,224. 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	1,159 square feet
Land area	3,000 square feet
Year built	2004
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$41,000
Assessed value per square foot	$35.38

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	1,408
2	Building area within 15% of this home	1,123
3	Built within 15 years of this home	206
4	Same building type	206
5	Same construction quality grade	206

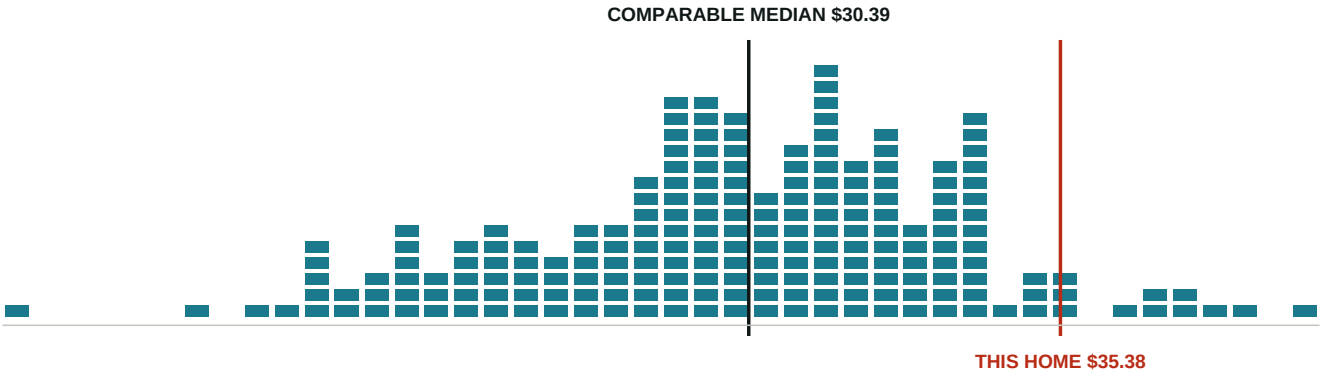
The comparable figure used is the median of all 206 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 206 properties 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	206
Lowest assessed	$18.46 per square foot
25th percentile	$28.19 per square foot
Median	$30.39 per square foot
75th percentile	$32.46 per square foot
Highest assessed	$39.52 per square foot
This home	$35.38 per square foot
Position	assessed above 196 of the 206 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 206 comparables	$30.39
Building area of this home	1,159 sq ft
Median multiplied by building area	**$35,224**
Current total assessed value	$41,000
Difference, the reduction requested	**$5,776**

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 $5,776 in assessed value is worth roughly $1,225 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

206 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 206 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
16363160110000	3145 W 38TH ST	1,160	1993	3	2	$25,001	$21.55
16363160120000	3143 W 38TH ST	1,160	1993	3	1	$27,001	$23.28
16354050240000	3301 W 37TH PL	1,140	1999	3	1	$28,000	$24.56
16364000350000	3506 S WASHTENAW AVE	1,162	1996	2	1	$29,001	$24.96
16354090070000	3343 W 38TH ST	1,160	2004	3	1	$29,000	$25.00
16364270220000	3824 S ARTESIAN AVE	1,148	1999	3	1	$29,000	$25.26
16363150150000	2926 W 38TH ST	1,140	2003	3	1	$29,001	$25.44
16364030070000	3549 S WASHTENAW AVE	1,178	2009	3	1	$30,397	$25.80
16354130290000	3348 W PERSHING RD	1,140	2007	3	2	$29,822	$26.16
16363060270000	3034 W 36TH PL	1,154	2006	3	2	$30,323	$26.28
16364220330000	2720 W 38TH PL	1,146	2002	3	1	$30,290	$26.43
16364090060000	3615 S WASHTENAW AVE	1,162	1998	3	1	$31,000	$26.68
16364090070000	3617 S WASHTENAW AVE	1,162	1998	3	1	$31,001	$26.68
17311180400000	3450 S OAKLEY AVE D	1,147	1994	3	2	$31,818	$27.74
16364120320000	3618 S MAPLEWOOD AVE	1,178	2004	2	1	$33,000	$28.01
16364000260000	2736 W 35TH PL	1,152	1994	3	2	$32,425	$28.15
16364270240000		1,140	2001	3	2	$33,000	$28.95
16364230050000		1,140	1999	3	1	$33,001	$28.95
16363080120000		1,140	2006	3	2	$33,001	$28.95
17313000270000		1,178	2006	3	2	$34,203	$29.03
16364000250000		1,160	1994	3	2	$34,000	$29.31
17312140130000		1,160	1990	3	1	$34,001	$29.31
17314210120000		1,150	2000	3	2	$33,807	$29.40
16364230380000		1,159	2015	3	3	$34,197	$29.51
16364190230000		1,144	2011	3	2	$34,108	$29.81
16364270230000		1,140	2001	3	2	$34,000	$29.82
17311040060000		1,169	1995	3	2	$35,001	$29.94
17312280370000		1,140	2001	3	2	$34,312	$30.10
17321130510000		1,140	2003	2	2	$34,716	$30.45
17311150340000		1,140	2015	3	2	$34,899	$30.61
17314170420000		1,140	1996	3	2	$35,001	$30.70
16362030300000		1,164	2003	3	1	$36,000	$30.93
17311060030000		1,160	2004	3	2	$35,918	$30.96
17311050120000		1,141	1994	3	2	$35,405	$31.03
17311070240000		1,159	2004	3	2	$36,189	$31.22
17311040300000		1,148	2005	3	2	$36,000	$31.36
17311040120000		1,152	2013	3	2	$36,288	$31.50
17311040270000		1,140	2006	3	1	$36,000	$31.58
17311080380000		1,148	2002	3	1	$36,254	$31.58
17314130250000		1,153	2004	3	2	$36,420	$31.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17311080420000		1,148	2002	3	2	$36,263	$31.59
17311110280000		1,140	1999	3	2	$36,432	$31.96
17311080340000		1,148	2002	3	2	$37,000	$32.23
17311080450000		1,148	2004	3	2	$37,000	$32.23
17311080390000		1,148	2002	3	2	$37,104	$32.32
17312180450000		1,142	1993	3	1	$37,000	$32.40
17311050130000		1,141	1994	3	2	$37,000	$32.43
17312280360000		1,140	1999	3	2	$37,000	$32.46
17311080440000		1,148	2004	3	2	$37,327	$32.51
17314040130000		1,162	1994	3	2	$38,000	$32.70
17311070220000		1,159	2006	3	1	$38,000	$32.79
17311080370000		1,148	2002	3	2	$38,000	$33.10
17311080430000		1,148	2002	3	2	$38,000	$33.10
17311080400000		1,148	2002	3	2	$39,000	$33.97
17311080350000		1,148	2003	3	2	$39,000	$33.97
17311080410000		1,148	2002	3	2	$39,000	$33.97
17311080360000		1,148	2002	3	2	$39,000	$33.97
16364190220000		1,144	2011	3	2	$39,000	$34.09
17311070230000	**3232 S HAMILTON AVE**	**1,159**	**2004**	**3**	**2**	**$41,000**	**$35.38**
17311070250000		1,159	2008	3	2	$42,000	$36.24
17311150310000		1,164	2013	3	3	$46,000	$39.52

Median of all 206 comparables: $30.39 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 206 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.

16363200020000	16363160110000	16364170240000	16364000190000	16363040010000
16363160120000	16354050440000	16364040020000	16363220160000	16354130180000
16364110090000	16363170090000	16354070180000	16354050240000	16364010180000
16364010160000	16364010170000	16364000350000	16354090070000	16363160130000
16364190180000	16364270220000	16363150150000	16363030330000	16364030070000
16364260250000	16363170420000	16363220150000	16364180280000	16354130290000
16363060270000	16364220330000	16364040050000	16364070110000	16354120070000
16364110100000	16364090060000	16364090070000	17311080500000	16363080530000
16364010310000	16363230320000	16364110140000	16364110080000	17311180400000
16364040030000	16364040040000	16363080540000	16364120320000	16364130150000
16354030270000	16364000260000	16364110130000	16364110120000	16362020060000
16364040010000	16364090100000	16364190190000	16364260430000	17312190360000
17321110380000	16364270240000	16364230050000	16363080120000	17313000270000
16364110050000	16364110110000	16364110070000	17311200460000	17311200430000
16364110060000	17311200450000	17311200440000	16364000250000	17312140130000
16364090380000	17314210120000	16364230360000	16364230380000	17313010160000
17313010150000	16362030070000	17313000310000	17312240060000	17314040140000
17311150390000	16364190230000	16364270230000	16363070180000	16363070190000
16362020380000	17311040060000	16362020050000	17311050020000	17311080520000
17311200410000	17311200420000	17312280370000	16364060150000	17312220310000
17311130290000	17314200190000	16364260440000	17313080330000	17314000400000
17321130510000	17311080540000	17311150340000	17314170420000	17312250430000
17321110040000	17312270050000	17321110070000	16362030300000	17314100130000
17311070170000	17311060030000	16364060170000	17311050120000	17311070160000
17311070240000	17314100010000	17314030190000	17311040300000	17314080290000
17313070190000	17314070050000	17311040120000	17311050170000	17311040270000
17311080380000	17314130250000	17311080420000	17311080490000	17314300020000
17311080530000	16364090090000	17313160160000	16364060160000	17314210200000
17314210170000	17314010070000	17314190180000	17311110280000	17314210040000
17311050010000	17311080340000	17311080450000	16362030060000	17311080390000
17312180450000	17311050130000	17321130100000	17312280360000	17311040290000
17311080440000	17321110310000	17311140130000	17311080480000	17311070460000
17314040130000	17311070220000	17314050250000	17313080320000	17311150060000
17311080370000	17311080430000	17311080550000	17312280350000	17314150060000
17311110230000	16362030190000	17314130220000	17321110370000	17314200180000
17311110040000	17311140450000	17311070500000	17312300120000	17311080400000
17311080350000	17311080410000	17311080360000	17312270160000	17311080470000
16364190220000	17311070410000	17311070480000	17311070470000	17311070420000
17321110300000	16362020390000	17321130540000	17311070450000	17311080510000
16362020400000	17314130330000	17312260220000	17311070250000	17311140050000
17312120500000	17314010060000	17314180170000	17312220170000	17311110030000
17311150310000				

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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