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	17311140390000
Property address	3332 S HOYNE AVE
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$26,000

35.4% of the current assessed value.

COMPARABLES IMPLY

$16,803

Estimated tax effect about $1,951 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,197

SECTION 1

The argument in one paragraph

The Assessor values 340 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 $19.09 per square foot. This home is assessed at $29.55 per square foot, which is 55% above that median. Applying the median the Assessor already uses for those neighbors to this home's 880 square feet gives $16,803. 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	880 square feet
Land area	3,000 square feet
Year built	1878
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$26,000
Assessed value per square foot	$29.55

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	684
2	Building area within 15% of this home	489
3	Built within 15 years of this home	356
4	Same building type	342
5	Same construction quality grade	340

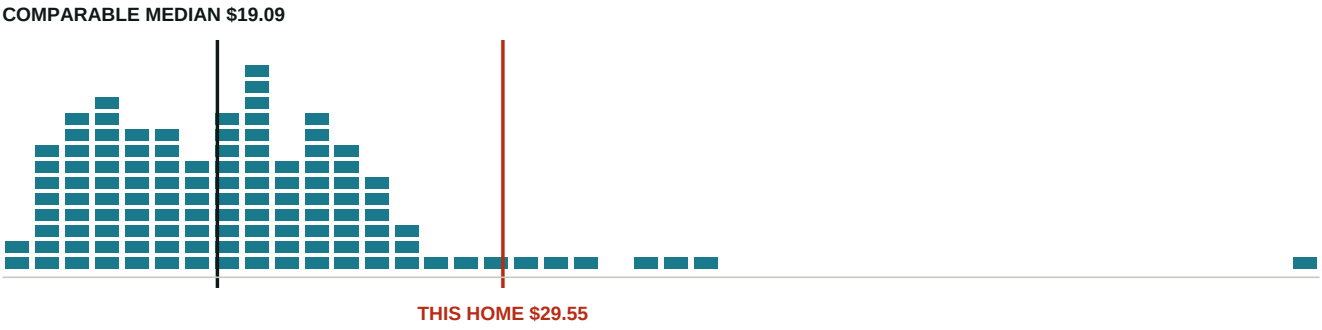
The comparable figure used is the median of all 340 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 340 properties 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	340
Lowest assessed	$11.22 per square foot
25th percentile	$15.43 per square foot
Median	$19.09 per square foot
75th percentile	$22.46 per square foot
Highest assessed	$59.44 per square foot
This home	$29.55 per square foot
Position	assessed above 331 of the 340 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 340 comparables	$19.09
Building area of this home	880 sq ft
Median multiplied by building area	**$16,803**
Current total assessed value	$26,000
Difference, the reduction requested	**$9,197**

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 $9,197 in assessed value is worth roughly $1,951 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

340 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 340 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
16363130020000	3735 S KEDZIE AVE	903	1892	2	1	$11,000	$12.18
16354080200000	3411 W 38TH ST	880	1888	2	1	$11,000	$12.50
16354080140000	3425 W 38TH ST	880	1888	3	1	$11,000	$12.50
16354080110000	3433 W 38TH ST HSE	880	1888	3	1	$11,000	$12.50
16363220030000	2951 W 38TH PL	897	1888	2	1	$12,000	$13.38
16354100140000	3239 W 38TH ST	885	1893	2	1	$12,000	$13.56
16363060130000	3039 W 36TH ST	855	1883	2	1	$12,000	$14.04
16364180120000	2641 W 37TH PL	889	1888	2	1	$13,000	$14.62
16354130350000		888	1888	2	1	$13,000	$14.64
16364090140000		900	1888	3	1	$13,217	$14.69
17314210060000		882	1888	2	1	$13,000	$14.74
16363150300000		880	1888	2	1	$13,000	$14.77
16363130360000		876	1888	2	1	$13,000	$14.84
16364030230000		872	1888	2	1	$13,000	$14.91
16363070550000		868	1888	2	1	$13,000	$14.98
16364230350000		861	1888	2	1	$12,978	$15.07
17313080110000		882	1888	3	1	$13,379	$15.17
16364170340000		903	1892	3	1	$14,000	$15.50
16363060430000		880	1888	2	1	$13,938	$15.84
16363060420000		880	1888	2	1	$13,938	$15.84
16364180150000		880	1888	2	1	$14,000	$15.91
17312300270000		880	1888	2	1	$14,000	$15.91
16354130200000		860	1893	2	1	$14,000	$16.28
17314140270000		900	1888	2	1	$15,000	$16.67
16364230210000		900	1893	3	1	$15,000	$16.67
17312150230000		898	1883	2	1	$15,000	$16.70
17314110180000		882	1888	2	1	$15,000	$17.01
17314270480000		882	1888	2	1	$15,000	$17.01
17314150210000		882	1883	2	1	$15,000	$17.01
16363150290000		880	1888	2	1	$15,000	$17.05
17313080210000		864	1893	2	1	$15,000	$17.36
17314140240000		881	1888	2	1	$16,000	$18.16
17312140250000		880	1883	2	1	$16,000	$18.18
17311180310000		900	1888	2	1	$17,000	$18.89
17311140010000		880	1883	2	1	$17,000	$19.32
16362030130000		878	1888	2	1	$17,000	$19.36
16362020170000		903	1888	2	1	$18,001	$19.93
17312240050000		890	1888	2	1	$18,001	$20.23
16362020070000		880	1888	2	1	$18,001	$20.46
17314300270000		861	1893	2	1	$18,000	$20.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17311110210000		860	1888	2	1	$18,000	$20.93
17312270230000		903	1891	2	1	$19,000	$21.04
17312280160000		900	1888	2	1	$19,000	$21.11
17312260130000		900	1888	2	1	$19,000	$21.11
17311060050000		900	1888	2	1	$19,001	$21.11
17314180190000		885	1888	2	1	$19,000	$21.47
17314110100000		861	1888	2	1	$19,000	$22.07
17311110270000		900	1888	3	1	$20,000	$22.22
17311060140000		900	1889	2	1	$20,000	$22.22
17314180280000		882	1888	2	1	$20,000	$22.68
17314100370000		880	1888	2	2	$20,000	$22.73
16364170350000		860	1888	2	1	$19,567	$22.75
17311110200000		860	1888	3	1	$20,000	$23.26
17311060310000		859	1888	2	1	$20,000	$23.28
17313070170000		858	1883	2	1	$20,001	$23.31
17311060290000		900	1888	3	1	$22,000	$24.44
17321110400000		893	1888	1	1	$22,000	$24.64
17312250470000		867	1888	2	1	$22,000	$25.37
17311110460000		901	1888	2	1	$23,000	$25.53
17311140390000	**3332 S HOYNE AVE**	**880**	**1878**	**2**	**1**	**$26,000**	**$29.55**
17311150280000		858	1888	3	2	$51,000	$59.44

Median of all 340 comparables: $19.09 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 340 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.

16354050220000	16363080170000	16354070210000	16363130020000	17314150300000
16363080190000	16363200160000	16354080200000	16354080140000	16354080110000
16363060080000	16354100120000	16363170070000	16354070190000	16363150080000
16364180060000	16354060080000	16354130420000	16354130430000	16354050090000
16364180420000	16363080100000	16354050370000	16354060190000	16363130260000
16354030150000	16363220030000	16364030280000	16364180080000	16364170330000
16363200130000	16363060290000	17314070190000	17314140440000	16354100140000
16363140040000	16364040350000	16364180140000	16363140330000	16363060130000
16364180200000	16364040250000	16363200150000	16363060020000	16363130380000
17314060220000	16364030260000	16354030110000	16363060120000	16364250030000
16363140390000	16354050360000	16354040260000	16354050150000	16364180400000
17312150340000	16354100170000	16363220170000	16354070140000	16364180120000
16354130350000	16364090140000	17314210060000	16363150300000	16363130360000
16364030230000	16363130290000	16363070550000	16363130370000	16364090170000
16363220260000	16364090300000	16363150100000	16363070040000	16364230350000
16364090430000	16364180170000	16363200140000	16364070220000	16354050210000
17313080110000	16364220400000	16363150120000	16363130310000	16363130420000
16364180410000	17312150090000	16364170340000	17314070170000	16363220050000
16354130110000	16354090420000	16354040180000	16364180030000	16363060430000
16363060420000	16364180150000	17312300270000	17312140310000	17314140290000
16364220250000	16364220390000	16364090160000	17314130240000	16354130200000
16363130410000	16364180180000	16364220090000	17311070040000	17314060130000
17314040170000	17314140270000	16363140180000	17313080120000	16364230210000
17312150230000	17314060120000	17312150080000	17312300280000	17313110350000
17314110180000	17314270480000	17314150210000	16364040470000	16363150290000
17313080150000	17314130050000	17312200440000	16364220430000	17311160310000
17313080210000	17311120350000	17321110390000	16362020230000	16362040270000
17312300390000	17312300050000	17321110320000	17314020320000	17312100080000
17312290050000	16354100030000	17313100150000	17312140040000	17314120030000
16354100390000	17313110340000	17314140240000	17311200040000	17312140250000
17314010150000	16363080470000	17314060150000	17311110310000	17313080140000
17312250450000	17314020270000	17314030240000	17314120400000	17312260380000
16362020120000	17314120430000	17311180310000	17314120440000	17321110290000
17312300320000	17314200210000	17314310160000	17313070330000	17311140070000
17312150100000	17314100360000	17312120440000	17312150030000	17311140010000
17313010140000	16362030130000	17314210140000	17314060200000	16354060040000
17312240220000	17314210300000	17314060100000	17311120470000	17314260060000
17314010310000	17312270060000	17312120490000	17321130200000	17314180180000
17314180140000	16362020170000	17312250060000	17312260020000	17312210030000
17311140240000	17312210010000	17314250200000	17311110390000	17312240050000
17311040310000	17313070460000	17311160220000	17312250160000	17314060230000
16362020070000	17311120250000	17312180300000	17314100050000	17312250380000
17311150400000	17312190010000	16363220130000	17314100420000	17311050060000
17313160080000	17311110410000	17314270310000	17312260180000	17312250360000
17311120180000	17314300270000	17311110210000	17314130320000	17312270230000

17314010080000	17311120240000	17312120350000	17311140020000	17314260030000
17312280160000	17312260130000	17311060050000	16362030340000	17311110140000
17312260140000	17311110100000	17314180190000	17314090150000	17311150300000
17311150320000	17312140200000	17311150330000	17314010110000	17314180130000
17314110100000	17312270030000	17312270300000	17312250340000	17311070280000
17311110270000	17311060140000	17314260120000	17312140150000	17311200180000
17311150480000	17311080220000	17311150350000	17311160240000	17311140170000
17314100330000	17311140340000	17313070350000	17311120440000	17314180280000
17314020400000	17311190110000	17314250210000	17314250190000	17312190020000
17314030270000	17314100370000	16364170350000	17314030230000	17314020410000
17313060250000	17314100300000	17311110200000	17312290140000	17311060310000
17313070170000	17311190340000	17311120200000	17314010130000	17311080140000
17311150450000	17314020360000	17311140320000	17314110170000	16362020100000
17314090310000	17312210020000	17314110260000	17314010300000	17312210360000
17312240500000	17311140310000	17314110130000	17314020380000	16363130430000
17311200220000	17311060290000	17314170290000	17314260290000	17321110400000
17311190360000	17311200270000	17311110320000	17312260040000	17311150040000
17311110400000	17311200260000	17311110530000	17311150360000	17311200280000
17314100280000	17312290370000	17312250470000	17311110460000	17311150200000
17311060190000	17311150130000	17311110360000	17311150220000	17313160150000
17312240200000	17312300070000	17311080210000	17314170090000	17313130040000
17312260050000	17311120490000	17311180140000	16364180350000	17312170260000
17311190100000	16363080080000	17311130060000	17314090300000	17311150280000

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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