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	17314250570000
Property address	1914 W PERSHING RD C
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$49,000

20.9% of the current assessed value.

COMPARABLES IMPLY

$38,780

Estimated tax effect about $2,168 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,220

SECTION 1

The argument in one paragraph

The Assessor values 132 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 $20.00 per square foot. This home is assessed at $25.27 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,939 square feet gives $38,780. 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	1,939 square feet
Land area	1,311 square feet
Year built	2019
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$49,000
Assessed value per square foot	$25.27

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	457
2	Building area within 15% of this home	191
3	Built within 15 years of this home	180
4	Same building type	132
5	Same construction quality grade	132

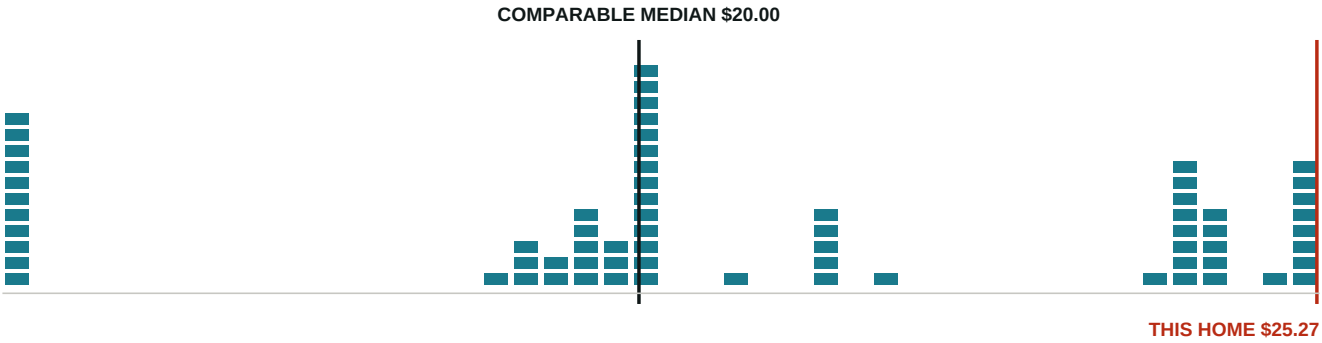
The comparable figure used is the median of all 132 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 132 properties 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	132
Lowest assessed	$15.07 per square foot
25th percentile	$19.52 per square foot
Median	$20.00 per square foot
75th percentile	$24.29 per square foot
Highest assessed	$25.27 per square foot
This home	$25.27 per square foot
Position	assessed above 117 of the 132 comparable properties, the 89th percentile



$15.07 per sq ft — 132 comparable properties by assessed value per square foot, one mark is 2 properties — $25.27 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 132 comparables	$20.00
Building area of this home	1,939 sq ft
Median multiplied by building area	**$38,780**
Current total assessed value	$49,000
Difference, the reduction requested	**$10,220**

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 $10,220 in assessed value is worth roughly $2,168 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

132 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 132 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
17313060530000	3510 S SEELEY AVE 4	1,850	2007	3	2	$35,000	$18.92
16362010990000	2440 W BROSS AVE 9	1,927	2011	3	2	$36,704	$19.05
16362010440000	3238 S WESTERN AVE	1,890	2007	3	2	$36,000	$19.05
16362010520000	2404 W BROSS AVE	1,890	2007	3	2	$36,000	$19.05
16362010460000	2416 W BROSS AVE	1,890	2007	3	2	$36,000	$19.05
16362010620000	2404 W 32ND PL	1,890	2007	3	2	$36,000	$19.05
16362010370000	3224 S WESTERN AVE	1,890	2007	3	2	$36,001	$19.05
17313060540000	3510 S SEELEY AVE 5	1,850	2007	3	2	$37,000	$20.00
17313060640000	3517 S HOYNE AVE 2	1,850	2007	3	2	$37,000	$20.00
17313060410000	2039 W 35TH ST	1,850	2007	3	2	$37,000	$20.00
17313060470000	2053 W 35TH ST	1,850	2007	3	2	$37,000	$20.00
17313060400000	2037 W 35TH ST	1,850	2007	3	2	$37,000	$20.00
17313060490000	2049 W 35TH ST	1,850	2007	3	2	$37,000	$20.00
17313060570000	3511 S HOYNE AVE 2	1,850	2007	3	2	$37,000	$20.00
17313060630000	3517 S HOYNE AVE 1	1,850	2007	3	2	$37,000	$20.00
17313060550000	3510 S SEELEY AVE 6	1,850	2007	3	2	$37,000	$20.00
17313060440000	2059 W 35TH ST	1,850	2007	3	2	$37,000	$20.00
17313060670000	3517 S HOYNE AVE 5	1,850	2007	3	2	$37,000	$20.00
17313060580000		1,850	2007	3	2	$37,000	$20.00
17313060380000		1,850	2007	3	2	$37,000	$20.00
17313060480000		1,850	2007	3	2	$37,000	$20.00
17313060430000		1,850	2007	3	2	$37,000	$20.00
17313060680000		1,850	2007	3	2	$37,000	$20.00
17313060520000		1,850	2007	3	2	$37,000	$20.00
17313060600000		1,850	2007	3	2	$37,000	$20.00
17313060510000		1,850	2007	3	2	$37,000	$20.00
17313060560000		1,850	2007	3	2	$37,000	$20.00
17313060500000		1,850	2007	3	2	$37,000	$20.00
17313060610000		1,850	2007	3	2	$37,000	$20.00
17313060390000		1,850	2007	3	2	$37,000	$20.00
17313060420000		1,850	2007	3	2	$37,000	$20.00
17313060460000		1,850	2007	3	2	$37,000	$20.00
17313060590000		1,850	2007	3	2	$37,000	$20.00
16364290200000		2,003	2019	4	3	$48,001	$23.96
16364290240000		2,003	2020	4	3	$49,000	$24.46
16364290250000		2,003	2019	4	3	$49,000	$24.46
16364290270000		2,003	2020	4	3	$49,000	$24.46
16364290190000		2,003	2019	4	3	$49,000	$24.46
16364290210000		2,003	2019	4	3	$49,000	$24.46
16364290230000		2,003	2020	4	3	$49,000	$24.46

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16364290300000		2,003	2019	4	3	$49,000	$24.46
16364290290000		2,003	2019	4	3	$49,000	$24.46
16364290220000		2,003	2019	4	3	$49,000	$24.46
16364290260000		2,003	2019	4	3	$49,001	$24.46
16364290280000		2,003	2020	4	3	$50,000	$24.96
17314250610000		1,939	2017	4	3	$49,000	$25.27
17314250520000		1,939	2019	4	3	$49,000	$25.27
17314250510000		1,939	2019	4	3	$49,000	$25.27
17314250560000		1,939	2019	4	3	$49,000	$25.27
17314250470000		1,939	2019	4	3	$49,000	$25.27
17314250540000		1,939	2019	4	3	$49,000	$25.27
17314250590000		1,939	2019	4	3	$49,000	$25.27
17314250480000		1,939	2019	4	3	$49,000	$25.27
17314250500000		1,939	2019	4	3	$49,000	$25.27
17314250530000		1,939	2019	4	3	$49,000	$25.27
17314250580000		1,939	2017	4	3	$49,000	$25.27
17314250630000		1,939	2017	4	3	$49,000	$25.27
17314250620000		1,939	2017	4	3	$49,000	$25.27
17314250600000		1,939	2017	4	3	$49,000	$25.27
17314250490000		1,939	2019	4	3	$49,000	$25.27
17314250570000	**1914 W PERSHING RD C**	**1,939**	**2019**	**4**	**3**	**$49,000**	**$25.27**

Median of all 132 comparables: $20.00 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 132 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.

16354070580000	16354070680000	16354070700000	16354070730000	16354070630000
16354070770000	16354070780000	16354070590000	16354070620000	16354070660000
16354070720000	16354070710000	16354070760000	16354070740000	16354070600000
16354070650000	16354070750000	16354070790000	16354070640000	16354070690000
16354070610000	16354070670000	17313060530000	16362010990000	16362010440000
16362010520000	16362010460000	16362010620000	16362010370000	16362010700000
16362010660000	16362010490000	16362010800000	16362010910000	16362010420000
16362010680000	16362010690000	16362010650000	16362010400000	16362010630000
16362010410000	16362010640000	16362010430000	16362010570000	16362011040000
16362011050000	16362011010000	16362010720000	16362010760000	17313060540000
17313060640000	17313060410000	17313060470000	17313060400000	17313060490000
17313060570000	17313060630000	17313060550000	17313060440000	17313060670000
17313060580000	17313060380000	17313060480000	17313060430000	17313060680000
17313060520000	17313060600000	17313060510000	17313060560000	17313060500000
17313060610000	17313060390000	17313060420000	17313060460000	17313060590000
17313060450000	16362010610000	16362010530000	16364050840000	16364050800000
16364050810000	16364050880000	16364050830000	16364050850000	16364050860000
16364050890000	16364050820000	16364050870000	16362011080000	16364290200000
17321110730000	17321110740000	17321110800000	17321110810000	17321110770000
17321110850000	17321110830000	17321110870000	17321110840000	17321110760000
17321110750000	17321110790000	17321110880000	17321110820000	17321110860000
17321110780000	16364290240000	16364290250000	16364290270000	16364290190000
16364290210000	16364290230000	16364290300000	16364290290000	16364290220000
16364290260000	16364290280000	17314250610000	17314250520000	17314250510000
17314250560000	17314250470000	17314250540000	17314250590000	17314250480000
17314250500000	17314250530000	17314250580000	17314250630000	17314250620000
17314250600000	17314250490000			

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.