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	17322020280000
Property address	1026 W 31ST PL
Township	South Chicago (76)
Assessor neighborhood	76050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$35,000

17.2% of the current assessed value.

COMPARABLES IMPLY

$28,977

Estimated tax effect about $1,277 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,023

SECTION 1

The argument in one paragraph

The Assessor values 223 other properties in assessor neighborhood 76050 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 $25.46 per square foot. This home is assessed at $30.76 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,138 square feet gives $28,977. 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	1,138 square feet
Land area	2,976 square feet
Year built	1882
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$35,000
Assessed value per square foot	$30.76

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	656
2	Building area within 15% of this home	512
3	Built within 15 years of this home	238
4	Same building type	224
5	Same construction quality grade	223

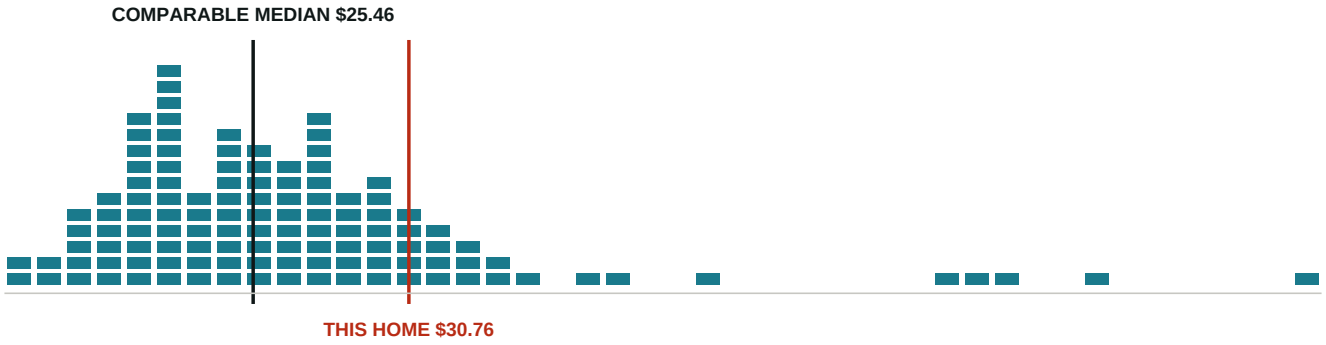
The comparable figure used is the median of all 223 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 223 properties 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	223
Lowest assessed	$17.01 per square foot
25th percentile	$22.26 per square foot
Median	$25.46 per square foot
75th percentile	$28.60 per square foot
Highest assessed	$61.78 per square foot
This home	$30.76 per square foot
Position	assessed above 194 of the 223 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 223 comparables	$25.46
Building area of this home	1,138 sq ft
Median multiplied by building area	**$28,977**
Current total assessed value	$35,000
Difference, the reduction requested	**$6,023**

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 $6,023 in assessed value is worth roughly $1,277 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

223 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 223 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
17293250160000	2931 S ARCH ST	1,104	1880	3	1	$20,779	$18.82
17294230120000	2928 S FARRELL ST	1,114	1868	2	1	$21,416	$19.22
17294140170000	2841 S QUINN ST	1,116	1878	3	1	$22,000	$19.71
17294120030000	2813 S ARCHER AVE	1,160	1873	3	1	$23,000	$19.83
17294100170000	2933 S BONFIELD ST	1,160	1883	3	1	$23,000	$19.83
17294250130000	3001 S THROOP ST	1,159	1878	3	1	$23,000	$19.84
17294140530000	2860 S POPLAR AVE	1,140	1884	3	1	$23,000	$20.18
17293130380000	2830 S LOOMIS ST	1,113	1888	3	1	$23,000	$20.66
17293210380000	3018 S LOCK ST	1,160	1878	3	1	$24,000	$20.69
17294140370000	2824 S POPLAR AVE	1,124	1884	3	1	$23,590	$20.99
17293250360000	2922 S HAYNES CT	1,176	1888	3	1	$25,000	$21.26
17294030260000	2523 S HILLOCK AVE	1,167	1883	3	1	$25,000	$21.42
17294200340000	3030 S GRATTEN AVE	1,159	1888	2	1	$25,000	$21.57
17294220590000	3010 S KEELEY ST	1,143	1878	3	1	$25,000	$21.87
17294270140000	3035 S POPLAR AVE	1,140	1888	3	1	$25,000	$21.93
17293280080000	3021 S ARCH ST	1,134	1888	3	2	$25,000	$22.05
17293060190000	2826 S HILLOCK AVE	1,176	1888	3	1	$26,000	$22.11
17294140630000	924 W 29TH ST	1,176	1883	3	1	$26,000	$22.11
17293240210000	2940 S ARCH ST	1,130	1888	3	1	$25,000	$22.12
17293150260000	2720 S CROWELL ST	1,120	1875	3	1	$25,000	$22.32
17294100460000	2834 S KEELEY ST	1,120	1873	3	1	$25,000	$22.32
17293210430000		1,158	1878	3	1	$26,000	$22.45
17294100590000		1,118	1884	3	1	$25,120	$22.47
17294100560000		1,100	1888	3	1	$25,000	$22.73
17294130380000		1,140	1883	3	1	$26,000	$22.81
17293230030000		1,176	1883	3	1	$27,000	$22.96
17294220450000		1,170	1888	3	1	$27,000	$23.08
17293210610000		1,120	1878	3	1	$26,000	$23.21
17293050090000		1,145	1888	3	1	$27,000	$23.58
17293270100000		1,176	1883	3	1	$28,272	$24.04
17293210370000		1,122	1886	3	1	$27,000	$24.06
17293280180000		1,160	1883	3	1	$28,001	$24.14
17294100430000		1,113	1888	3	1	$27,000	$24.26
17294240840000		1,134	1888	3	1	$27,540	$24.29
17294100270000		1,100	1888	3	1	$27,001	$24.55
17293060180000		1,176	1888	3	1	$28,999	$24.66
17322270150000		1,176	1891	3	1	$30,000	$25.51
17322180030000		1,160	1878	3	1	$30,000	$25.86
17293250570000		1,100	1890	3	1	$28,476	$25.89
17321100330000		1,120	1888	3	1	$29,000	$25.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17322200030000		1,155	1890	3	1	$30,000	$25.97
17324060060000		1,155	1881	3	1	$30,001	$25.97
17324080090000		1,142	1888	3	1	$30,000	$26.27
17293050050000		1,100	1888	3	1	$29,001	$26.36
17294270160000		1,135	1876	2	2	$30,000	$26.43
17294080280000		1,120	1888	3	1	$30,000	$26.79
17293050240000		1,141	1891	3	1	$31,000	$27.17
17321060310000		1,140	1888	3	1	$31,000	$27.19
17294260400000		1,120	1878	3	2	$31,000	$27.68
17321060120000		1,100	1891	3	1	$31,000	$28.18
17293050250000		1,166	1888	3	1	$33,000	$28.30
17294230410000		1,100	1897	3	2	$31,300	$28.45
17322000030000		1,152	1878	3	1	$33,000	$28.65
17322171390000		1,144	1888	3	1	$33,000	$28.85
17321060140000		1,160	1888	3	1	$34,000	$29.31
17322160480000		1,140	1888	3	1	$34,000	$29.82
17322000080000		1,113	1878	3	1	$34,000	$30.55
17322020280000	**1026 W 31ST PL**	**1,138**	**1882**	**3**	**2**	**$35,000**	**$30.76**
17322060080000		1,120	1878	3	1	$35,000	$31.25
17322110120000		1,120	1878	3	1	$35,000	$31.25
17322070120000		1,134	1890	2	1	$36,000	$31.75

Median of all 223 comparables: $25.46 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 223 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.

17293100300000	17293200140000	17293240340000	17294100540000	17293250160000
17294120190000	17294220460000	17294230120000	17293200300000	17294090190000
17294140170000	17294120030000	17294100170000	17293120200000	17294250130000
17293150130000	17293060280000	17293250210000	17294140530000	17293280260000
17294010340000	17293130380000	17293210380000	17293240330000	17294250570000
17293100280000	17293230080000	17294140370000	17293210510000	17294100610000
17294100500000	17293210250000	17293250360000	17293280120000	17294240620000
17294250530000	17294030260000	17293060270000	17294261070000	17294130290000
17294200340000	17293140350000	17294240860000	17293070590000	17293050210000
17293100290000	17294220590000	17294270140000	17293260110000	17293280080000
17293120290000	17324120220000	17293060190000	17294140630000	17293240210000
17322270230000	17293210390000	17293230190000	17293150260000	17294100460000
17293240290000	17293210430000	17294100590000	17293250500000	17294250150000
17293260560000	17294100560000	17293050080000	17293100310000	17294130380000
17294100310000	17294100240000	17293230030000	17293150120000	17293260420000
17321100200000	17321070410000	17294220450000	17293210610000	17322260040000
17293060060000	17294120270000	17293250150000	17293050090000	17294230420000
17293260520000	17293160070000	17294080090000	17293270100000	17293210370000
17293240220000	17293280180000	17294240380000	17293240310000	17294100430000
17294100580000	17294240840000	17294090110000	17322210290000	17294140430000
17293240260000	17294100270000	17293060180000	17293210560000	17293060240000
17293060040000	17322220430000	17324060210000	17293290100000	17294200310000
17322040020000	17322000050000	17293250550000	17294250380000	17322270150000
17294120170000	17293140300000	17294240360000	17324060250000	17322180030000
17293250570000	17321100330000	17322200030000	17324060060000	17324120170000
17293050230000	17324080090000	17293120280000	17293050050000	17294270160000
17294260940000	17294080300000	17293070470000	17321060280000	17294080280000
17293160220000	17321070050000	17321060360000	17322120260000	17294260880000
17293050240000	17321060310000	17294120340000	17322171210000	17324060220000
17322190090000	17324070050000	17322010080000	17293060230000	17322230180000
17294260400000	17324100100000	17322140430000	17322010140000	17322090170000
17294260700000	17322160700000	17294120330000	17322090140000	17322161160000
17322090160000	17321060120000	17293050250000	17293250510000	17294230410000
17294240760000	17293250460000	17294220570000	17322000030000	17322160560000
17294261000000	17322260410000	17322171390000	17322171230000	17322050210000
17321060140000	17324070040000	17324060260000	17321040260000	17322171030000
17321060210000	17322160480000	17322210080000	17294200320000	17322270220000
17324060140000	17322070300000	17322250190000	17322000080000	17321070160000
17322060120000	17322170900000	17322260130000	17322230100000	17322070140000
17322060080000	17322110120000	17322180310000	17321060480000	17321060240000
17322020290000	17321040290000	17322070120000	17322060130000	17321100100000
17322020210000	17322210110000	17322210090000	17321060470000	17322050150000
17322220200000	17321040310000	17322260150000	17322050140000	17322270070000
17322230130000	17324060020000	17294120300000	17322070200000	17293150010000
17322110220000	17321060170000	17321040390000		

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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