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	17322160550000
Property address	3246 S MAY ST
Township	South Chicago (76)
Assessor neighborhood	76050
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$26,757

24.3% of the current assessed value.

COMPARABLES IMPLY

$20,244

Estimated tax effect about $1,381 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,513

SECTION 1

The argument in one paragraph

The Assessor values 71 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 $30.81 per square foot. This home is assessed at $40.73 per square foot, which is 32% above that median. Applying the median the Assessor already uses for those neighbors to this home's 657 square feet gives $20,244. 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	657 square feet
Land area	3,150 square feet
Year built	1884
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$26,757
Assessed value per square foot	$40.73

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	312
2	Building area within 15% of this home	74
3	Built within 15 years of this home	71
4	Same building type	71
5	Same construction quality grade	71

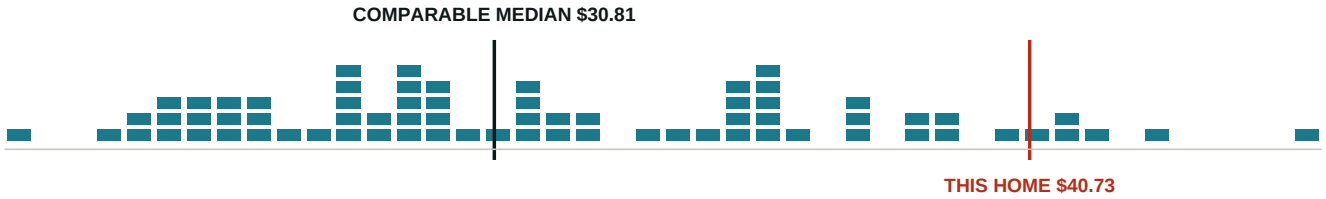
The comparable figure used is the median of all 71 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 71 properties 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	71
Lowest assessed	$21.74 per square foot
25th percentile	$27.86 per square foot
Median	$30.81 per square foot
75th percentile	$36.08 per square foot
Highest assessed	$46.13 per square foot
This home	$40.73 per square foot
Position	assessed above 66 of the 71 comparable properties, the 93rd percentile



$21.74 per sq ft — 71 comparable properties by assessed value per square foot, one mark is one property — $46.13 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 71 comparables	$30.81
Building area of this home	657 sq ft
Median multiplied by building area	**$20,244**
Current total assessed value	$26,757
Difference, the reduction requested	**$6,513**

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 $6,513 in assessed value is worth roughly $1,381 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

71 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 71 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
17293070540000	2618 S HILLOCK AVE	732	1885	2	1	$18,000	$24.59
17294140140000	2833 S QUINN ST	680	1885	2	1	$16,788	$24.69
17294250700000	3006 S QUINN ST	612	1875	2	2	$15,204	$24.84
17294100300000	2967 S BONFIELD ST	718	1893	2	1	$18,000	$25.07
17294080130000	2931 S LOOMIS ST 1	716	1888	2	1	$18,000	$25.14
17294250080000	2959 S THROOP ST	627	1876	2	1	$16,000	$25.52
17294130330000	2909 S THROOP ST	700	1878	2	1	$18,000	$25.71
17293240320000	2966 S ARCH ST	735	1884	2	1	$19,000	$25.85
17294220640000	3022 S KEELEY ST	640	1883	2	1	$16,676	$26.06
17293130230000	2831 S SHORT ST	680	1888	2	1	$18,000	$26.47
17294140390000	2830 S POPLAR AVE	640	1888	2	1	$17,001	$26.56
17294010370000	2556 S HILLOCK AVE	600	1879	2	1	$16,000	$26.67
17293280210000	3026 S HAYNES CT	704	1880	3	1	$19,001	$26.99
17293250540000	3034 S LYMAN ST	720	1888	2	1	$20,001	$27.78
17293230200000	3065 S LOCK ST	680	1883	2	1	$19,000	$27.94
17294090420000	2946 S BONFIELD ST	680	1890	2	1	$19,000	$27.94
17293220290000	2976 S BONAPARTE ST	608	1883	2	1	$17,001	$27.96
17294260200000	2949 S QUINN ST	672	1878	2	1	$19,000	$28.27
17293250140000	2927 S ARCH ST	672	1878	2	1	$19,000	$28.27
17293280220000	3028 S HAYNES CT	704	1883	3	1	$20,000	$28.41
17322160100000	3255 S RACINE AVE	700	1892	2	1	$20,000	$28.57
17293230320000	3022 S LLOYD AVE	690	1883	2	1	$20,000	$28.99
17294250030000	963 W 29TH ST	721	1888	2	1	$21,000	$29.13
17322250020000	1057 W 34TH PL	720	1888	2	1	$21,000	$29.17
17322210280000	832 W 34TH ST	680	1890	3	1	$20,000	$29.41
17293230270000	3012 S LLOYD AVE	609	1883	3	1	$18,000	$29.56
17293140060000	2739 S HILLOCK AVE	640	1884	2	1	$19,000	$29.69
17293250430000	2940 S HAYNES CT	672	1889	2	1	$20,100	$29.91
17294120440000	2832 S THROOP ST	625	1878	2	2	$18,816	$30.11
17324030240000	916 W 35TH PL	714	1888	2	1	$22,000	$30.81
17322140350000	3202 S GREEN ST	640	1878	2	1	$20,000	$31.25
17322140340000	3200 S GREEN ST	640	1888	2	1	$20,000	$31.25
17322050100000	3155 S MAY ST	704	1888	2	1	$22,000	$31.25
17322171040000	1022 W 34TH PL	735	1890	2	1	$23,000	$31.29
17322120420000	3214 S LITUANICA AVE	720	1888	2	1	$23,000	$31.94
17322170920000	3406 S CARPENTER ST	704	1889	2	1	$22,624	$32.14
17321070200000	1225 W 32ND ST	672	1888	2	1	$22,000	$32.74
17324030250000	912 W 35TH PL	680	1888	2	1	$23,001	$33.83
17324100090000	824 W 37TH ST	672	1888	2	1	$23,001	$34.23
17324050200000	956 W 36TH ST	630	1894	2	1	$21,978	$34.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17321040210000	3115 S THROOP ST	684	1883	2	1	$24,000	$35.09
17324020190000	952 W 35TH PL	625	1888	2	1	$22,000	$35.20
17322210140000	841 W 33RD PL	680	1890	2	1	$24,000	$35.29
17294090090000	2913 S ELIAS CT	615	1892	1	1	$22,000	$35.77
17321050080000	3144 S THROOP ST	610	1888	2	1	$22,000	$36.07
17322161000000	3237 S MAY ST	720	1883	2	1	$26,000	$36.11
17322160800000	3346 S MAY ST HSE	640	1889	2	2	$23,134	$36.15
17321060250000	1242 W 32ND ST	640	1888	1	1	$24,000	$37.50
17322050130000	3134 S ABERDEEN ST	612	1888	2	1	$23,000	$37.58
17322160500000		672	1888	2	1	$26,000	$38.69
17321070100000		672	1892	2	2	$26,000	$38.69
17322171490000		693	1888	2	1	$27,000	$38.96
17322120080000		640	1888	2	1	$25,000	$39.06
17294080110000		648	1893	2	1	$26,000	$40.12
17321060330000		640	1888	2	1	$26,000	$40.62
17322160550000	**3246 S MAY ST**	**657**	**1884**	**2**	**2**	**$26,757**	**$40.73**
17321060050000		630	1883	2	1	$26,000	$41.27
17322180260000		672	1873	2	1	$28,000	$41.67
17322050050000		640	1892	2	1	$27,000	$42.19
17322230140000		630	1888	2	1	$27,000	$42.86
17322190220000		672	1883	2	1	$31,000	$46.13

Median of all 71 comparables: $30.81 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 71 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.

17293120080000	17294090140000	17294230510000	17293150250000	17293070540000
17294140140000	17294250700000	17294100300000	17294080130000	17294250080000
17294130330000	17293240320000	17294220640000	17293130230000	17294140390000
17294010370000	17293280210000	17293250540000	17293230200000	17294090420000
17293220290000	17294260200000	17293250140000	17293280220000	17322160100000
17293230320000	17294250030000	17322250020000	17294120230000	17322210280000
17293230270000	17293140060000	17294240160000	17293250430000	17294120440000
17324030240000	17322050100000	17322140350000	17322140340000	17322171040000
17322120420000	17322170920000	17322020270000	17321070200000	17324030250000
17324100090000	17324050200000	17321040210000	17321050220000	17324020190000
17322210140000	17294090090000	17321050080000	17322160220000	17322161000000
17322160800000	17322171270000	17322160820000	17321060250000	17322050130000
17322160500000	17321070100000	17322171490000	17322120080000	17294080110000
17321060330000	17321060050000	17322180260000	17322050050000	17322230140000
17322190220000				

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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