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	17322171820000
Property address	3354 S MORGAN ST
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

$47,000

10.9% of the current assessed value.

COMPARABLES IMPLY

$41,897

Estimated tax effect about $1,082 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,103

SECTION 1

The argument in one paragraph

The Assessor values 110 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 $35.57 per square foot. This home is assessed at $39.90 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,178 square feet gives $41,897. 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	1,178 square feet
Land area	3,125 square feet
Year built	2003
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$47,000
Assessed value per square foot	$39.90

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	545
3	Built within 15 years of this home	110
4	Same building type	110
5	Same construction quality grade	110

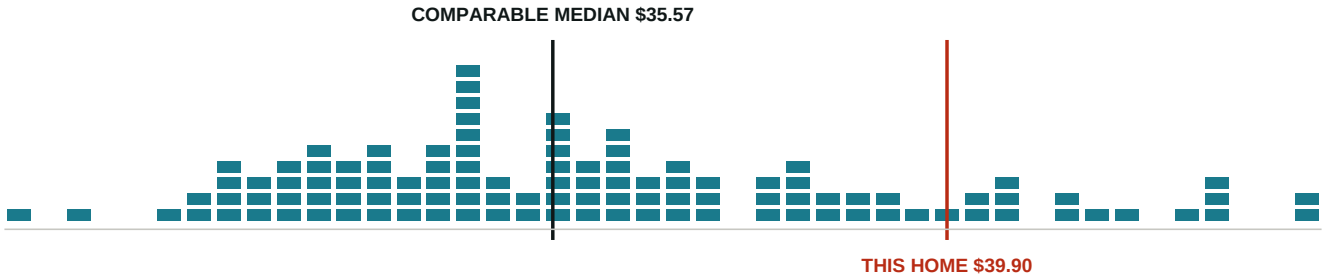
The comparable figure used is the median of all 110 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 110 properties 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	110
Lowest assessed	$29.54 per square foot
25th percentile	$33.65 per square foot
Median	$35.57 per square foot
75th percentile	$38.06 per square foot
Highest assessed	$44.01 per square foot
This home	$39.90 per square foot
Position	assessed above 94 of the 110 comparable properties, the 85th percentile



$29.54 per sq ft — 110 comparable properties by assessed value per square foot, one mark is one property — $44.01 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 110 comparables	$35.57
Building area of this home	1,178 sq ft
Median multiplied by building area	**$41,897**
Current total assessed value	$47,000
Difference, the reduction requested	**$5,103**

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 $5,103 in assessed value is worth roughly $1,082 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

110 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 110 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
17321050620000	1320 W 32ND ST	1,160	1996	3	1	$36,542	$31.50
17293130310000	2812 S LOOMIS ST	1,131	1996	2	1	$35,938	$31.78
17321050630000	1318 W 32ND ST	1,160	1996	3	1	$37,137	$32.01
17293230050000	2987 S BONAPARTE ST	1,172	1994	3	1	$38,000	$32.42
17294250710000	3008 S QUINN ST	1,162	1999	3	1	$38,000	$32.70
17324110210000	948 W 37TH PL	1,200	1997	3	1	$39,323	$32.77
17294080340000	2977 S LOOMIS ST	1,214	2000	3	2	$40,043	$32.98
17293220320000	2970 S BONAPARTE ST	1,148	1995	3	1	$38,001	$33.10
17321050610000	1322 W 32ND ST	1,160	1994	3	1	$38,537	$33.22
17321050440000	1355 W 31ST PL	1,160	1993	3	1	$38,618	$33.29
17294120420000	2824 S THROOP ST	1,140	1996	3	2	$38,115	$33.43
17294130760000	2852 S QUINN ST	1,160	1997	3	1	$39,000	$33.62
17321050330000	1329 W 31ST PL	1,160	1995	3	1	$39,000	$33.62
17294130770000	2850 S QUINN ST	1,160	1997	3	1	$39,000	$33.62
17322100190000	3216 S ABERDEEN ST	1,178	1996	2	1	$39,728	$33.72
17294240200000	2949 S FARRELL ST	1,149	1997	3	2	$38,780	$33.75
17294120320000	2871 S FARRELL ST	1,202	1999	3	2	$41,001	$34.11
17293290530000	3046 S LOOMIS ST	1,200	1998	3	1	$41,000	$34.17
17294220690000	3034 S KEELEY ST	1,200	1991	3	1	$41,000	$34.17
17293070150000	2545 S ELEANOR ST	1,200	1989	3	1	$41,000	$34.17
17321050400000	1345 W 31ST PL	1,160	1994	3	1	$39,767	$34.28
17321050600000	1326 W 32ND ST	1,166	1994	3	1	$39,989	$34.30
17321050350000	1335 W 31ST PL	1,160	1995	3	1	$39,999	$34.48
17321050420000	1351 W 31ST PL	1,160	1993	3	1	$40,000	$34.48
17321050390000	1343 W 31ST PL	1,160	1994	3	1	$40,000	$34.48
17321050410000	1349 W 31ST PL	1,160	1995	3	1	$40,000	$34.48
17293130220000	2829 S SHORT ST	1,170	2006	3	3	$40,690	$34.78
17294120390000	2816 S THROOP ST	1,140	1996	3	2	$40,000	$35.09
17293270400000	1300 W 31ST ST	1,140	2002	3	1	$40,001	$35.09
17322260210000	921 W 34TH PL	1,200	1992	3	2	$42,129	$35.11
17321100370000	1214 W 33RD ST	1,160	1993	3	1	$41,001	$35.35
17293240190000	3025 S LLOYD AVE	1,190	2017	4	2	$42,142	$35.41
17293240140000	3013 S LLOYD AVE	1,190	2015	4	2	$42,249	$35.50
17294030710000	2521 S HILLOCK AVE	1,232	2014	5	3	$43,788	$35.54
17322171310000	3325 S CARPENTER ST	1,152	1991	3	1	$41,000	$35.59
17293270380000	1250 W 31ST ST	1,208	2001	3	2	$43,000	$35.60
17293050220000		1,140	1994	3	1	$41,000	$35.96
17293260230000		1,127	2003	3	2	$40,690	$36.10
17321050320000		1,160	1994	3	1	$42,000	$36.21
17322171170000		1,197	2004	3	1	$43,608	$36.43

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17322160450000		1,200	1996	3	2	$44,000	$36.67
17322171380000		1,200	1996	3	1	$44,000	$36.67
17321050120000		1,140	2003	3	1	$42,000	$36.84
17322160430000		1,160	1996	3	2	$42,949	$37.02
17321050540000		1,160	1997	3	1	$43,000	$37.07
17324110190000		1,178	2003	3	1	$44,000	$37.35
17322160320000		1,210	1999	3	1	$46,000	$38.02
17322171840000		1,178	2005	2	2	$44,837	$38.06
17322200310000		1,156	1995	3	1	$44,001	$38.06
17322260220000		1,200	1993	3	2	$46,001	$38.33
17322171320000		1,147	1992	3	2	$44,000	$38.36
17322170220000		1,140	2002	2	2	$43,749	$38.38
17322220070000		1,170	2004	3	1	$45,001	$38.46
17322220060000		1,170	2002	3	1	$45,001	$38.46
17322171830000		1,140	2003	2	2	$44,570	$39.10
17322162030000		1,202	2001	3	2	$47,000	$39.10
17322171820000	**3354 S MORGAN ST**	**1,178**	**2003**	**2**	**2**	**$47,000**	**$39.90**
17293240200000		1,190	2014	4	2	$48,001	$40.34
17322270040000		1,160	1996	3	2	$47,001	$40.52
17322160780000		1,140	2004	2	2	$47,001	$41.23
17322240420000		1,136	2008	3	2	$50,000	$44.01

Median of all 110 comparables: $35.57 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 110 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.

17293230330000	17321030320000	17321050620000	17293250240000	17293130310000
17294020380000	17294020370000	17321030330000	17321050630000	17321050310000
17293200360000	17293230050000	17294010100000	17293200340000	17294250710000
17324110210000	17293200440000	17293120140000	17294080340000	17321030340000
17293220320000	17321050610000	17321050440000	17293220300000	17294120420000
17294130760000	17321050330000	17294130770000	17322100190000	17294240200000
17294250970000	17294120320000	17293070580000	17293290530000	17294220690000
17293070150000	17321050400000	17321050600000	17321050350000	17321050420000
17321050390000	17321050410000	17294250650000	17294010090000	17294130750000
17294080150000	17293130220000	17293200420000	17294120390000	17293270400000
17322260210000	17321100370000	17293240190000	17293240140000	17294030710000
17322171310000	17293270380000	17294030020000	17293200430000	17294100210000
17294030030000	17293050220000	17293260230000	17322200210000	17321050320000
17322220180000	17294230630000	17294250040000	17322171170000	17294250960000
17324030190000	17322160450000	17322171380000	17294030040000	17321050120000
17322160430000	17321050540000	17321100020000	17324110190000	17294230610000
17322160320000	17322171840000	17322200310000	17294250110000	17322260220000
17322171320000	17322170220000	17322220070000	17322220060000	17293070600000
17294230620000	17322171830000	17322162030000	17322220290000	17322250160000
17322220140000	17293240200000	17321100300000	17322270040000	17324120130000
17293070560000	17322160780000	17322200280000	17324120140000	17322060020000
17321070210000	17321100350000	17321070220000	17322060030000	17322240420000

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.