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	17324160520000
Property address	828 W 38TH ST
Township	South Chicago (76)
Assessor neighborhood	76050
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$69,000	**$61,694**	**$7,306**

10.6% of the current assessed value.
Estimated tax effect about $1,550 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 199 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 $30.57 per square foot. This home is assessed at $34.19 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,018 square feet gives $61,694. 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	2,018 square feet
Land area	3,857 square feet
Year built	2014
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$69,000
Assessed value per square foot	$34.19

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	417
2	Building area within 15% of this home	232
3	Built within 15 years of this home	213
4	Same building type	199
5	Same construction quality grade	199

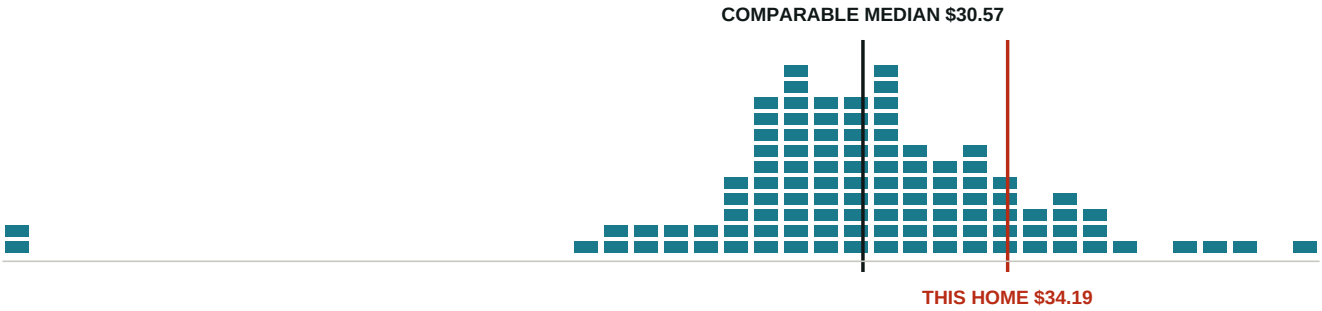
The comparable figure used is the median of all 199 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 199 properties 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	199
Lowest assessed	$9.04 per square foot
25th percentile	$28.65 per square foot
Median	$30.57 per square foot
75th percentile	$32.60 per square foot
Highest assessed	$42.00 per square foot
This home	$34.19 per square foot
Position	assessed above 174 of the 199 comparable properties, the 87th percentile



$9.04 per sq ft — 199 comparable properties by assessed value per square foot, one mark is 2 properties — $42.00 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 199 comparables	$30.57
Building area of this home	2,018 sq ft
Median multiplied by building area	**$61,694**
Current total assessed value	$69,000
Difference, the reduction requested	**$7,306**

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 $7,306 in assessed value is worth roughly $1,550 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

199 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 199 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
17322140280000	3210 S GREEN ST	2,040	2023	5	3	$18,443	$9.04
17322140270000	3208 S GREEN ST	2,040	2023	5	3	$18,763	$9.20
17293170110000	2629 S FARRELL ST	2,065	2002	4	2	$55,001	$26.63
17322140380000	3210 S GREEN ST	2,040	2023	5	3	$55,929	$27.42
17293210110000	3015 S BROAD ST	2,071	2006	4	2	$57,000	$27.52
17322140370000	3208 S GREEN ST	2,040	2023	5	3	$56,238	$27.57
17321170100000	1219 W 33RD ST	2,051	2005	4	3	$57,790	$28.18
17293200470000	3047 S PITNEY CT	2,080	2016	3	3	$58,872	$28.30
17294010080000	1149 W 25TH ST	2,069	2011	3	2	$59,000	$28.52
17294090160000	2931 S ELIAS CT	2,024	2004	3	3	$57,775	$28.54
17324140300000	979 W 37TH PL	2,056	2014	4	2	$58,837	$28.62
17322120360000		2,048	2004	4	2	$61,000	$29.79
17293200480000		2,080	2015	3	3	$62,248	$29.93
17321170360000		2,048	2005	3	2	$61,658	$30.11
17294120560000		2,025	2003	3	3	$61,000	$30.12
17294110200000		2,086	2005	4	3	$63,000	$30.20
17294260120000		2,075	2008	3	3	$63,000	$30.36
17294120570000		2,028	2004	3	3	$62,000	$30.57
17324120250000		2,045	2014	4	2	$62,803	$30.71
17321170030000		2,048	2005	3	2	$63,000	$30.76
17321170050000		2,048	2004	3	2	$63,000	$30.76
17321170150000		2,051	2004	4	3	$63,369	$30.90
17293200450000		2,027	2011	4	3	$63,000	$31.08
17321170370000		2,048	2006	3	2	$64,000	$31.25
17321170350000		2,048	2006	3	2	$64,000	$31.25
17321180070000		2,048	2004	3	2	$64,000	$31.25
17321180060000		2,048	2004	3	2	$64,000	$31.25
17321170130000		2,004	2006	4	3	$62,630	$31.25
17321170210000		2,051	2006	4	3	$64,353	$31.38
17321190140000		2,048	2004	3	2	$64,350	$31.42
17321180150000		2,051	2004	4	3	$64,746	$31.57
17321180130000		2,048	2004	3	2	$65,000	$31.74
17321180120000		2,048	2004	3	2	$65,000	$31.74
17322010160000		2,030	2008	3	3	$65,000	$32.02
17324140420000		2,074	2014	4	2	$67,031	$32.32
17293090640000		2,007	2022	4	3	$65,051	$32.41
17293090620000		2,007	2022	4	3	$65,105	$32.44
17293090600000		2,014	2022	4	3	$65,599	$32.57
17321190630000		2,051	2008	4	3	$66,816	$32.58
17321170280000		2,051	2004	4	3	$67,000	$32.67

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17324140460000		2,074	2014	4	2	$68,000	$32.79
17321170140000		2,051	2004	4	3	$68,000	$33.15
17324140390000		2,074	2014	4	2	$69,000	$33.27
17293130200000		2,068	2022	4	3	$69,000	$33.37
17321180140000		2,051	2004	4	3	$69,000	$33.64
17321180110000		2,048	2004	3	3	$69,000	$33.69
17294220860000		2,015	2021	3	3	$68,057	$33.78
17293090700000		2,008	2021	4	3	$68,000	$33.86
17324160520000	**828 W 38TH ST**	**2,018**	**2014**	**4**	**2**	**$69,000**	**$34.19**
17321100050000		2,072	2006	4	3	$71,000	$34.27
17321170170000		2,004	2004	4	3	$69,000	$34.43
17321170260000		2,004	2004	4	3	$69,001	$34.43
17324160540000		2,018	2014	4	3	$70,000	$34.69
17294240090000		2,082	2024	4	2	$72,500	$34.82
17321190610000		2,004	2007	4	3	$72,000	$35.93
17293090650000		2,014	2022	4	3	$72,500	$36.00
17293090610000		2,014	2022	4	3	$72,500	$36.00
17321190690000		2,004	2007	4	3	$73,001	$36.43
17322220160000		2,080	2017	3	3	$76,001	$36.54
17294230030000		2,020	2025	4	3	$75,000	$37.13
17293270460000		2,034	2025	4	3	$82,272	$40.45

Median of all 199 comparables: $30.57 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 199 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.

17322140280000	17322140270000	17294240810000	17293130600000	17293090520000
17293130560000	17293130570000	17293130580000	17293130590000	17294200290000
17294220440000	17294250740000	17294140260000	17293170110000	17293140010000
17294090270000	17321100120000	17293060310000	17293090500000	17322140380000
17324130320000	17293210110000	17322140370000	17294250240000	17293200490000
17293130370000	17294090260000	17294090250000	17294030670000	17294240050000
17293200150000	17294180500000	17294030650000	17294040330000	17321170100000
17294030620000	17324130260000	17294100550000	17294110220000	17293200470000
17321070010000	17324120230000	17294250230000	17294180480000	17294010080000
17294030720000	17294130260000	17294090160000	17324140300000	17321170060000
17322250050000	17324130270000	17294110210000	17294020050000	17294200280000
17322060310000	17294030680000	17293250310000	17293130360000	17322060180000
17324120280000	17294040370000	17322170090000	17322250040000	17321180050000
17324130250000	17294230540000	17322240440000	17294240040000	17322240430000
17293100650000	17322240370000	17324130350000	17324130370000	17324130340000
17324130300000	17324130310000	17324130280000	17322120360000	17322240450000
17294030580000	17324120350000	17324130330000	17324130360000	17293200480000
17293050290000	17293200500000	17321170220000	17324130240000	17321170360000
17294120560000	17294110200000	17321070020000	17294020060000	17294260120000
17293070440000	17324120290000	17322010120000	17322240410000	17294120570000
17322010070000	17324120250000	17321180160000	17322240350000	17294100290000
17321170030000	17321170050000	17294010270000	17321170040000	17321170380000
17321170150000	17321170120000	17294180370000	17322240390000	17322240380000
17293200450000	17324120380000	17321170370000	17321170350000	17321180070000
17321180060000	17321170130000	17321190640000	17321170210000	17322162040000
17321190140000	17321180020000	17322240400000	17322240340000	17294130140000
17321180150000	17294180490000	17321070110000	17294190190000	17321180130000
17321180120000	17322010110000	17322240360000	17294130150000	17322010160000
17294200170000	17294030010000	17322250070000	17324140420000	17293090640000
17293090620000	17293090600000	17321190630000	17294190170000	17321170090000
17321170230000	17321170280000	17324140460000	17321170190000	17294200260000
17294190180000	17324160440000	17321170140000	17293240020000	17324140390000
17324120240000	17293130200000	17294190580000	17294180360000	17321180140000
17322171280000	17321180110000	17294200440000	17294220860000	17293210550000
17293090700000	17324120360000	17322170030000	17324020200000	17321100050000
17321170170000	17321170260000	17324160540000	17324120320000	17294240090000
17322160360000	17322250080000	17322190320000	17322161050000	17324160450000
17321190610000	17322161640000	17293090650000	17293090610000	17322220450000
17322160350000	17294220850000	17321190690000	17322220160000	17294230030000
17322170880000	17322160340000	17293270460000	17322160080000	

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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