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	17331130030000
Property address	517 W 32ND ST 1
Township	South Chicago (76)
Assessor neighborhood	76030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$45,661

29.1% of the current assessed value.

COMPARABLES IMPLY

$32,359

Estimated tax effect about $2,821 a year at a 7% composite rate.

REDUCTION REQUESTED

$13,302

SECTION 1

The argument in one paragraph

The Assessor values 140 other properties in assessor neighborhood 76030 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 $31.45 per square foot. This home is assessed at $44.37 per square foot, which is 41% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,029 square feet gives $32,359. 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	1,029 square feet
Land area	2,700 square feet
Year built	1883
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$45,661
Assessed value per square foot	$44.37

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	560
2	Building area within 15% of this home	300
3	Built within 15 years of this home	150
4	Same building type	142
5	Same construction quality grade	140

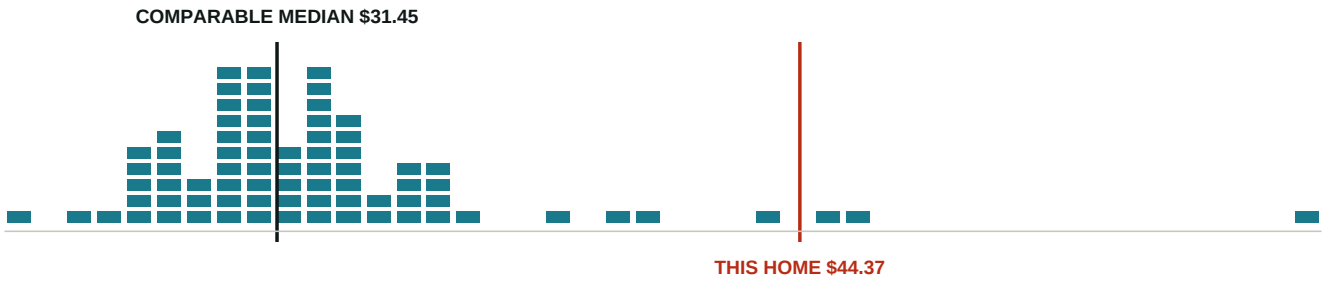
The comparable figure used is the median of all 140 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 140 properties 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	140
Lowest assessed	$24.71 per square foot
25th percentile	$30.00 per square foot
Median	$31.45 per square foot
75th percentile	$33.25 per square foot
Highest assessed	$57.27 per square foot
This home	$44.37 per square foot
Position	assessed above 136 of the 140 comparable properties, the 97th percentile



$24.71 per sq ft — 140 comparable properties by assessed value per square foot, one mark is 2 properties — $57.27 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 140 comparables	$31.45
Building area of this home	1,029 sq ft
Median multiplied by building area	**$32,359**
Current total assessed value	$45,661
Difference, the reduction requested	**$13,302**

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 $13,302 in assessed value is worth roughly $2,821 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

140 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 140 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
17333110470000	540 W 37TH ST	1,041	1889	2	1	$25,721	$24.71
17333030390000	3536 S WALLACE ST	1,008	1888	3	1	$28,000	$27.78
17331140150000	3235 S NORMAL AVE	1,014	1889	2	1	$29,000	$28.60
17283200320000	2918 S LOWE AVE	1,032	1888	2	1	$29,873	$28.95
17283280280000	3010 S LOWE AVE	1,040	1886	2	1	$30,184	$29.02
17283260380000	3034 S EMERALD AVE	1,020	1883	2	1	$30,000	$29.41
17333170290000	3755 S WALLACE ST	1,040	1888	3	1	$31,139	$29.94
17333090400000	3636 S LOWE AVE	1,040	1888	2	1	$31,185	$29.99
17283050280000	450 W 27TH ST	1,053	1883	3	2	$31,583	$29.99
17284260030000	2907 S PRINCETON AVE HSE	1,000	1888	2	1	$30,000	$30.00
17284260260000	2922 S WELLS ST	1,024	1890	3	1	$31,050	$30.32
17333010460000	3554 S UNION AVE	1,020	1888	3	1	$31,000	$30.39
17331050400000	510 W 32ND ST	1,050	1888	3	1	$32,518	$30.97
17333000370000		1,029	1890	3	1	$31,983	$31.08
17331220950000		1,029	1888	3	1	$32,000	$31.10
17282220370000		1,056	1888	3	1	$33,000	$31.25
17331040260000		1,056	1878	3	1	$33,000	$31.25
17331040250000		1,056	1892	3	1	$33,000	$31.25
17333030310000		1,053	1888	2	1	$33,000	$31.34
17283180300000		1,050	1883	3	1	$33,000	$31.43
17283010140000		1,026	1888	3	1	$32,266	$31.45
17333080400000		1,040	1888	2	1	$33,000	$31.73
17333090190000		1,036	1888	3	1	$33,000	$31.85
17333080140000		1,056	1888	3	1	$34,000	$32.20
17283020050000		1,022	1868	3	2	$33,000	$32.29
17331050260000		1,050	1888	3	1	$33,939	$32.32
17333020130000		1,020	1888	2	1	$33,000	$32.35
17331030330000		1,050	1888	2	1	$34,000	$32.38
17333170200000		1,050	1888	3	1	$34,106	$32.48
17283070290000		1,012	1888	2	1	$33,000	$32.61
17283100370000		1,009	1888	3	1	$33,000	$32.71
17283070040000		1,008	1888	3	1	$33,000	$32.74
17333090140000		1,035	1888	2	1	$34,000	$32.85
17333270060000		1,029	1888	3	1	$34,000	$33.04
17333180150000		1,055	1887	2	1	$35,000	$33.18
17281150140000		1,050	1888	3	1	$34,850	$33.19
17283270270000		1,020	1883	2	1	$34,000	$33.33
17283180310000		1,020	1883	2	1	$34,000	$33.33
17333270120000		1,050	1888	2	1	$35,000	$33.33
17283270100000		1,050	1878	2	1	$35,001	$33.33

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17333220250000		1,008	1895	3	1	$33,809	$33.54
17333030180000		1,040	1888	2	1	$35,000	$33.65
17331030280000		1,012	1888	3	1	$34,115	$33.71
17332110070000		1,035	1893	3	1	$35,000	$33.82
17333150280000		1,040	1888	2	1	$36,000	$34.62
17331100280000		1,008	1889	2	1	$34,994	$34.72
17332010280000		1,035	1888	3	1	$36,000	$34.78
17283140190000		1,056	1876	3	1	$37,000	$35.04
17331100090000		1,056	1888	3	1	$37,000	$35.04
17331100160000		1,024	1887	2	1	$36,000	$35.16
17331020230000		1,052	1878	2	1	$37,000	$35.17
17333020050000		1,020	1888	2	1	$36,000	$35.29
17333160320000		1,020	1888	3	1	$36,000	$35.29
17331110170000		1,013	1888	2	1	$36,000	$35.54
17333180060000		1,050	1890	2	1	$38,000	$36.19
17283190390000		1,056	1888	2	1	$40,507	$38.36
17282220390000		1,025	1883	2	1	$39,333	$38.37
17282220020000		1,040	1882	3	1	$42,000	$40.38
17283030100000		1,040	1878	3	1	$45,294	$43.55
17332100290000		1,050	1888	3	2	$46,000	$43.81
17331130030000	**517 W 32ND ST 1**	**1,029**	**1883**	**4**	**1**	**$45,661**	**$44.37**

Median of all 140 comparables: $31.45 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 140 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.

17333110470000	17333100160000	17333220070000	17331040280000	17283030110000
17283010260000	17284250240000	17333030390000	17333150290000	17333090340000
17284010270000	17331130060000	17283290150000	17284010230000	17331140150000
17333000340000	17331010300000	17283200230000	17333100020000	17283200320000
17331040150000	17283280280000	17331130070000	17282280170000	17333020340000
17283260380000	17333120430000	17283110390000	17333040270000	17333150070000
17333170290000	17283090340000	17333090400000	17283050280000	17284260030000
17333220230000	17333110310000	17283260310000	17331140090000	17333170300000
17332100220000	17284260260000	17283200180000	17331040270000	17333010460000
17333020350000	17333100090000	17333100290000	17333100120000	17333170160000
17333100010000	17283230220000	17283270070000	17283190210000	17331220750000
17283070240000	17333110140000	17331050400000	17331160330000	17331080280000
17333000370000	17331220950000	17331000350000	17282220370000	17331040260000
17331040250000	17333160150000	17333030310000	17283180300000	17333090120000
17283010140000	17333100340000	17333100240000	17333130410000	17333080400000
17331210210000	17333090190000	17333090450000	17331050220000	17333150270000
17333080140000	17283020050000	17331050260000	17331050140000	17333130330000
17333020130000	17331170420000	17331030330000	17332100020000	17333010060000
17333170200000	17333160180000	17283070290000	17333120150000	17283100370000
17283070040000	17283210240000	17333090140000	17283090240000	17333090130000
17283320090000	17333270060000	17333180150000	17281150140000	17331210140000
17283270270000	17283180310000	17333270120000	17283270100000	17283210290000
17333220250000	17333030180000	17331030280000	17332110070000	17333070320000
17333040310000	17333150280000	17283270060000	17331100280000	17332010280000
17283140190000	17331100090000	17331100160000	17331020230000	17333020360000
17333020050000	17333160320000	17333110150000	17331110170000	17333180060000
17283190390000	17282220390000	17283100140000	17282220020000	17283030100000
17332100290000	17331200870000	17283220240000	17283090290000	17283190300000

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.