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	17331220800000
Property address	3420 S PARNELL AVE 1
Township	South Chicago (76)
Assessor neighborhood	76030
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$85,000

10.0% of the current assessed value.
Estimated tax effect about $1,809 a year at a 7% composite rate.

COMPARABLES IMPLY

$76,471

REDUCTION REQUESTED

$8,529

SECTION 1

The argument in one paragraph

The Assessor values 191 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 $29.41 per square foot. This home is assessed at $32.69 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,600 square feet gives $76,471. 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	2,600 square feet
Land area	3,162 square feet
Year built	2014
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	3
Half bathrooms	1

Total assessed value	$85,000
Assessed value per square foot	$32.69

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	520
2	Building area within 15% of this home	298
3	Built within 15 years of this home	217
4	Same building type	192
5	Same construction quality grade	191

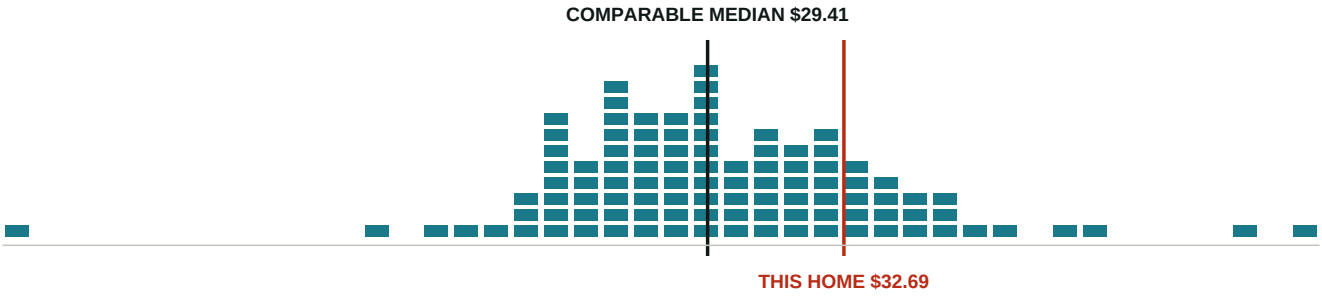
The comparable figure used is the median of all 191 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 191 properties 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	191
Lowest assessed	$12.44 per square foot
25th percentile	$27.26 per square foot
Median	$29.41 per square foot
75th percentile	$31.96 per square foot
Highest assessed	$44.14 per square foot
This home	$32.69 per square foot
Position	assessed above 158 of the 191 comparable properties, the 83rd percentile



$12.44 per sq ft — 191 comparable properties by assessed value per square foot, one mark is 2 properties — $44.14 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 191 comparables	$29.41
Building area of this home	2,600 sq ft
Median multiplied by building area	**$76,471**
Current total assessed value	$85,000
Difference, the reduction requested	**$8,529**

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 $8,529 in assessed value is worth roughly $1,809 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

191 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 191 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
17284320190000	355 W 30TH ST	2,477	2021	5	4	$30,807	$12.44
17281250570000	722 W 25TH ST	2,603	2011	4	2	$65,050	$24.99
17332100540000	3239 S PRINCETON AVE	2,696	1999	3	2	$68,000	$25.22
17284320020000	353 W 30TH ST 1	2,477	2021	5	4	$63,168	$25.50
17331010410000	3115 S EMERALD AVE	2,730	2003	3	2	$69,720	$25.54
17281250590000	728 W 25TH ST	2,603	2011	4	2	$66,683	$25.62
17284170080000	2831 S PRINCETON AVE	2,604	1999	4	2	$67,000	$25.73
17284150140000	2830 S SHIELDS AVE	2,618	2006	3	2	$67,715	$25.87
17281250580000	726 W 25TH ST	2,603	2013	4	2	$67,337	$25.87
17333110400000	3646 S PARNELL AVE	2,547	1999	5	3	$66,000	$25.91
17333160430000	3740 S WALLACE ST	2,508	1999	4	2	$65,000	$25.92
17281250560000	718 W 25TH ST	2,603	2013	4	2	$67,581	$25.96
17331210470000	3308 S WALLACE ST	2,724	1999	4	2	$71,000	$26.06
17281250550000	714 W 25TH ST	2,603	2012	4	2	$68,000	$26.12
17333200570000	420 W 38TH ST	2,460	2004	4	2	$64,420	$26.19
17333290110000	3621 S CANAL ST	2,706	2005	3	3	$71,000	$26.24
17331231150000	3304 S NORMAL AVE	2,627	2002	3	2	$69,000	$26.27
17331050150000	3131 S PARNELL AVE	2,503	2005	4	3	$67,714	$27.05
17333080050000	3611 S EMERALD AVE	2,474	1999	4	3	$67,000	$27.08
17331210460000	3306 S WALLACE ST	2,724	2001	4	2	$74,000	$27.17
17331140020000	3203 S NORMAL AVE	2,730	2008	4	2	$74,252	$27.20
17331220500000	3306 S PARNELL AVE	2,451	2007	3	3	$67,000	$27.34
17331090470000	3211 S EMERALD AVE	2,724	1999	4	2	$75,000	$27.53
17333010310000	3518 S UNION AVE 1	2,536	2003	4	2	$70,000	$27.60
17331211020000	3345 S LOWE AVE	2,654	1999	4	2	$74,000	$27.88
17283320200000		2,578	2007	4	2	$73,025	$28.33
17331220240000		2,460	2002	3	2	$70,000	$28.46
17283030370000		2,466	2005	3	2	$71,000	$28.79
17331231090000		2,592	2000	4	2	$75,000	$28.94
17333230190000		2,472	2003	3	3	$72,000	$29.13
17331230210000		2,480	2016	3	2	$72,803	$29.36
17331050520000		2,474	2004	4	2	$73,000	$29.51
17331220870000		2,640	2008	4	2	$78,000	$29.55
17333270760000		2,660	2014	3	2	$78,862	$29.65
17333120210000		2,482	2006	4	3	$74,000	$29.81
17333250030000		2,470	2014	3	2	$74,000	$29.96
17283040220000		2,506	2004	4	3	$76,000	$30.33
17333110360000		2,613	2015	3	3	$79,323	$30.36
17333270700000		2,660	2014	3	2	$81,001	$30.45
17284130100000		2,520	2011	5	3	$76,992	$30.55

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17283200090000		2,484	2008	4	2	$76,000	$30.60
17333160330000		2,500	2021	4	3	$76,794	$30.72
17283050240000		2,479	2020	5	4	$76,155	$30.72
17331110130000		2,452	2017	4	1	$76,424	$31.17
17331231240000		2,524	2022	5	4	$78,693	$31.18
17331231250000		2,524	2022	5	4	$79,313	$31.42
17333270730000		2,622	2015	4	3	$82,969	$31.64
17283110220000		2,656	2019	5	4	$84,915	$31.97
17283320220000		2,480	2023	6	4	$79,552	$32.08
17331040570000		2,452	2020	4	3	$79,917	$32.59
17331231260000		2,524	2022	5	4	$82,341	$32.62
17333270790000		2,465	2015	3	3	$80,426	$32.63
17331230400000		2,524	2022	5	4	$82,501	$32.69
17331220800000	**3420 S PARNELL AVE 1**	**2,600**	**2014**	**3**	**3**	**$85,000**	**$32.69**
17331040560000		2,452	2019	4	3	$80,377	$32.78
17331110150000		2,452	2018	4	4	$81,764	$33.35
17333080180000		2,537	2022	5	4	$85,000	$33.50
17331040550000		2,452	2020	4	3	$83,000	$33.85
17331231230000		2,524	2022	5	4	$87,000	$34.47
17331231220000		2,526	2022	5	4	$88,000	$34.84
17331110140000		2,452	2019	4	4	$87,000	$35.48

Median of all 191 comparables: $29.41 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 191 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.

17284320190000	17331231060000	17331231100000	17331130320000	17333010270000
17281320290000	17331010050000	17283290360000	17281250570000	17332100540000
17284010200000	17333300030000	17284320020000	17331010410000	17283210010000
17281250590000	17281270260000	17284170080000	17284150140000	17281250580000
17333110400000	17333160430000	17333300050000	17281250560000	17333290010000
17331210470000	17281250550000	17333200570000	17333290110000	17331231150000
17284130190000	17331230880000	17284150110000	17333180100000	17333210250000
17281270280000	17333220270000	17333020310000	17333300090000	17331050150000
17333080050000	17284170160000	17333290030000	17331210460000	17331140020000
17332100030000	17333290040000	17331190030000	17331220850000	17333000280000
17281270270000	17331220500000	17331050510000	17331140400000	17331090470000
17333010310000	17331130470000	17283120280000	17333140320000	17331211020000
17331220860000	17333230410000	17333230430000	17333230420000	17332030150000
17333290100000	17333290020000	17284230050000	17333090500000	17333200390000
17333300010000	17331231080000	17283320200000	17331010420000	17331000310000
17331220240000	17214060570000	17333220160000	17331190170000	17333010410000
17283110480000	17283030370000	17333240420000	17333240430000	17331231090000
17331220620000	17333290050000	17332020180000	17333230190000	17333240440000
17333300070000	17333300040000	17333300080000	17333300100000	17331230210000
17283280020000	17283040150000	17331050520000	17333280310000	17331220870000
17333280340000	17333030280000	17333270760000	17333280300000	17331090530000
17333300060000	17333280290000	17333120210000	17283050210000	17333290060000
17333290070000	17333250030000	17283040220000	17333110360000	17283250840000
17283200350000	17333300020000	17333270700000	17333230150000	17284130100000
17283200090000	17284150180000	17333000480000	17333160330000	17283050240000
17284250060000	17333100080000	17333000470000	17283110470000	17331110130000
17331231240000	17333150150000	17333280280000	17284270060000	17331231250000
17331230510000	17333170340000	17333270730000	17283120420000	17283090230000
17333280270000	17333080170000	17333100500000	17283110220000	17283320220000
17333180240000	17283150200000	17333040320000	17333210350000	17333090510000
17283320190000	17283290460000	17331040570000	17283200340000	17331231260000
17333270790000	17283150380000	17331230400000	17331040560000	17333280350000
17333120220000	17333080190000	17331170200000	17331110150000	17333280260000
17333080180000	17333240310000	17333080080000	17331200840000	17332000750000
17331040550000	17331210450000	17283250830000	17331231230000	17331220260000
17333080070000	17331230980000	17331231220000	17333240300000	17333280420000
17331110140000	17333270820000	17333140270000	17283290330000	17333270800000
17333140260000	17333180140000	17283020140000	17283030040000	17333080150000
17283150370000				

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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