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	29064140460000
Property address	14102 S WOOD ST
Township	Thornton (37)
Assessor neighborhood	37010
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$14,001

37.9% of the current assessed value.

COMPARABLES IMPLY

$8,699

Estimated tax effect about $1,125 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,302

SECTION 1

The argument in one paragraph

The Assessor values 24 other properties in assessor neighborhood 37010 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 $5.37 per square foot. This home is assessed at $8.64 per square foot, which is 61% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,620 square feet gives $8,699. 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	1,620 square feet
Land area	6,550 square feet
Year built	1967
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	No Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$14,001
Assessed value per square foot	$8.64

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	266
2	Building area within 15% of this home	39
3	Built within 15 years of this home	26
4	Same building type	24
5	Same construction quality grade	24

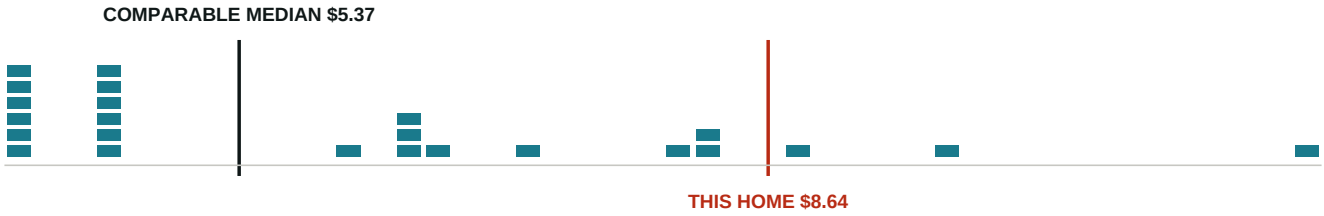
The comparable figure used is the median of all 24 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 24 properties 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	24
Lowest assessed	$3.92 per square foot
25th percentile	$4.43 per square foot
Median	$5.37 per square foot
75th percentile	$7.37 per square foot
Highest assessed	$12.07 per square foot
This home	$8.64 per square foot
Position	assessed above 21 of the 24 comparable properties, the 88th percentile



$3.92 per sq ft — 24 comparable properties by assessed value per square foot, one mark is one property — $12.07 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 24 comparables	$5.37
Building area of this home	1,620 sq ft
Median multiplied by building area	**$8,699**
Current total assessed value	$14,001
Difference, the reduction requested	**$5,302**

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 $5,302 in assessed value is worth roughly $1,125 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

All 24 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29071320250000	14500 HOYNE AVE	1,632	1963	4	2	$6,394	$3.92
29071320240000	14500 HOYNE AVE	1,632	1963	4	2	$6,394	$3.92
29071420080000	14617 HOYNE AVE	1,464	1956	3	1	$5,894	$4.03
29071420090000	14617 HOYNE AVE	1,464	1956	3	1	$5,894	$4.03
29071090330000	14259 DAVIS CT	1,569	1957	3	1	$6,390	$4.07
29071090320000	14259 DAVIS CT	1,569	1957	3	1	$6,390	$4.07
29071400390000	233 SIBLEY BLVD	1,404	1956	3	1	$6,394	$4.55
29071400400000	233 SIBLEY BLVD	1,404	1956	3	1	$6,394	$4.55
29071420070000	14615 HOYNE AVE	1,394	1962	3	1	$6,394	$4.59
29071420060000	14615 HOYNE AVE	1,394	1962	3	1	$6,394	$4.59
29071210360000	14446 OAKLEY AVE	1,490	1959	3	1	$6,894	$4.63
29071210370000	14446 OAKLEY AVE	1,490	1959	3	1	$6,894	$4.63
29081080220000	14412 LOOMIS AVE	1,636	1961	3	1	$10,001	$6.11
29081060330000	37 E 145TH ST	1,422	1960	4	2	$9,000	$6.33
29064230030000	75 W 141ST ST	1,399	1954	3	1	$9,000	$6.43
29064230460000	15 141ST ST	1,392	1954	3	1	$9,000	$6.47
29081270490000	14505 ASHLAND AVE	1,382	1954	3	2	$9,000	$6.51
29064230380000	14215 MARSHFIELD AVE	1,400	1955	3	1	$10,000	$7.14
29071080540000	14202 DAVIS CT	1,492	1956	4	2	$12,001	$8.04
29071370650000	2243 W 146TH ST	1,576	1974	4	1	$13,000	$8.25
29064240070000	14135 S WOOD ST	1,440	1955	3	1	$12,001	$8.33
29064140460000	**14102 S WOOD ST**	**1,620**	**1967**	**4**	**2**	**$14,001**	**$8.64**
29071420530000	189 E SIBLEY BLVD	1,466	1957	4	1	$13,000	$8.87
29064260230000	14212 MARSHFIELD AVE	1,440	1955	4	1	$14,001	$9.72
29064230290000	14123 MARSHFIELD AVE	1,409	1955	3	2	$17,001	$12.07

Median of all 24 comparables: $5.37 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 24 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.

29071320250000	29071320240000	29071420080000	29071420090000	29071090330000
29071090320000	29071400390000	29071400400000	29071420070000	29071420060000
29071210360000	29071210370000	29081080220000	29081060330000	29064230030000
29064230460000	29081270490000	29064230380000	29071080540000	29071370650000
29064240070000	29071420530000	29064260230000	29064230290000	

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.