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	29092210010000
Property address	47 W 148TH ST
Township	Thornton (37)
Assessor neighborhood	37024
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$13,000

26.2% of the current assessed value.

COMPARABLES IMPLY

$9,598

REDUCTION REQUESTED

$3,402

Estimated tax effect about $722 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 846 other properties in assessor neighborhood 37024 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 $8.89 per square foot. This home is assessed at $12.04 per square foot, which is 35% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,080 square feet gives $9,598. 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	1,080 square feet
Land area	9,569 square feet
Year built	1956
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	1
Half bathrooms	None recorded

Total assessed value	$13,000
Assessed value per square foot	$12.04

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	2,001
2	Building area within 15% of this home	1,192
3	Built within 15 years of this home	1,116
4	Same building type	847
5	Same construction quality grade	846

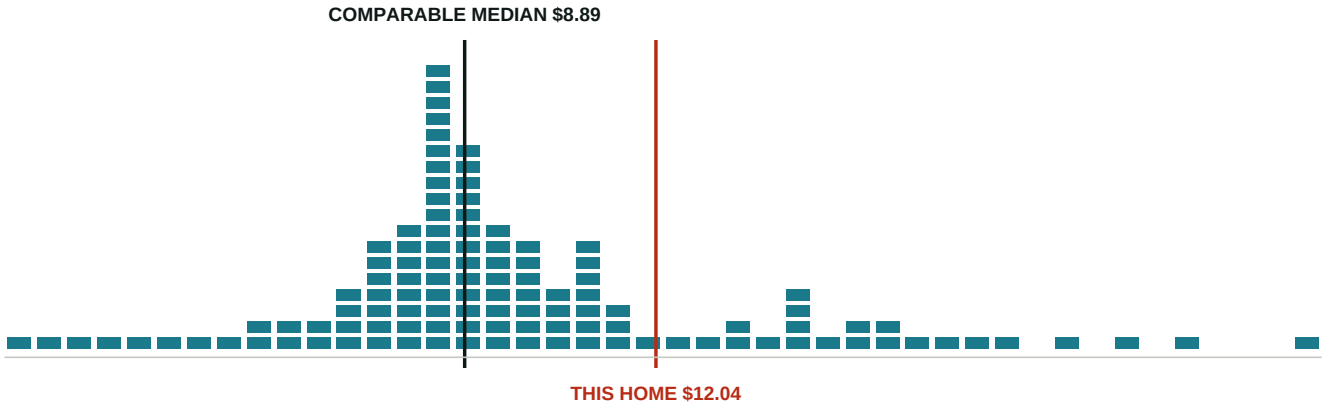
The comparable figure used is the median of all 846 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 846 properties 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	846
Lowest assessed	$1.31 per square foot
25th percentile	$8.16 per square foot
Median	$8.89 per square foot
75th percentile	$10.45 per square foot
Highest assessed	$23.00 per square foot
This home	$12.04 per square foot
Position	assessed above 732 of the 846 comparable properties, the 87th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 846 comparables	$8.89
Building area of this home	1,080 sq ft
Median multiplied by building area	**$9,598**
Current total assessed value	$13,000
Difference, the reduction requested	**$3,402**

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 $3,402 in assessed value is worth roughly $722 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

846 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 846 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
29043230020000	14501 WALLACE AVE	1,080	1941	2	1	$6,391	$5.92
29043230010000	14501 WALLACE AVE	1,080	1941	2	1	$7,016	$6.50
29044110180000	14306 S STATE ST	1,073	1953	3	1	$7,000	$6.52
29043280420000		1,080	1954	2	1	$8,000	$7.41
29044200110000		1,088	1956	2	1	$9,000	$8.27
29043160210000		1,087	1950	3	1	$9,000	$8.28
29054070480000		1,087	1956	2	1	$9,000	$8.28
29044140040000		1,085	1953	2	1	$9,000	$8.29
29043240410000		1,082	1950	2	1	$9,000	$8.32
29043260230000		1,082	1950	2	1	$9,000	$8.32
29044120530000		1,081	1955	3	1	$9,001	$8.33
29054030200000		1,080	1954	3	1	$9,000	$8.33
29054050450000		1,080	1956	3	1	$9,000	$8.33
29054070030000		1,080	1958	2	1	$9,000	$8.33
29042290300000		1,080	1963	3	1	$9,000	$8.33
29092220130000		1,078	1955	3	1	$9,000	$8.35
29092280370000		1,076	1955	2	1	$9,000	$8.36
29043040330000		1,076	1951	2	1	$9,000	$8.36
29092080550000		1,076	1955	2	1	$9,000	$8.36
29044230680000		1,074	1956	3	1	$9,000	$8.38
29044230670000		1,074	1956	3	1	$9,000	$8.38
29044130230000		1,073	1954	2	1	$9,000	$8.39
29043230350000		1,072	1949	2	1	$9,000	$8.40
29054110340000		1,088	1955	3	1	$10,000	$9.19
29043220120000		1,088	1951	4	1	$10,000	$9.19
29043000010000		1,087	1949	3	1	$10,000	$9.20
29041180250000		1,086	1956	3	1	$10,000	$9.21
29041180230000		1,086	1956	3	1	$10,000	$9.21
29041180210000		1,086	1956	3	1	$10,000	$9.21
29041180180000		1,086	1956	3	1	$10,000	$9.21
29041010540000		1,085	1957	3	1	$10,000	$9.22
29041010520000		1,085	1957	3	1	$10,000	$9.22
29043040020000		1,084	1956	3	1	$10,000	$9.23
29043250030000		1,083	1955	2	1	$10,000	$9.23
29043250040000		1,083	1955	2	1	$10,000	$9.23
29043150340000		1,082	1950	3	1	$10,000	$9.24
29054150080000		1,082	1956	2	1	$10,000	$9.24
29043140450000		1,082	1951	2	1	$10,001	$9.24
29054010420000		1,081	1953	3	1	$10,000	$9.25
29043040120000		1,080	1959	2	1	$10,000	$9.26

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29043110140000		1,080	1960	2	1	$10,000	$9.26
29042300060000		1,080	1958	3	1	$10,000	$9.26
29043230030000		1,078	1956	3	1	$10,000	$9.28
29054100390000		1,078	1950	3	1	$10,000	$9.28
29044310450000		1,077	1957	3	1	$10,000	$9.29
29054030350000		1,073	1954	3	1	$10,000	$9.32
29044080200000		1,073	1953	2	2	$10,000	$9.32
29041180270000		1,086	1956	3	1	$12,000	$11.05
29041180150000		1,086	1956	3	1	$12,000	$11.05
29041010500000		1,085	1957	3	1	$12,000	$11.06
29041010490000		1,085	1957	3	1	$12,000	$11.06
29041010470000		1,085	1957	3	1	$12,000	$11.06
29041010460000		1,085	1957	3	1	$12,000	$11.06
29092220020000		1,073	1957	3	1	$12,000	$11.18
29092210030000		1,086	1957	3	1	$13,000	$11.97
29042210180000		1,086	1952	2	1	$13,000	$11.97
29092210040000		1,086	1957	2	1	$13,000	$11.97
29092210010000	**47 W 148TH ST**	**1,080**	**1956**	**2**	**1**	**$13,000**	**$12.04**
29162050640000		1,085	1964	3	1	$15,000	$13.82
29042310070000		1,075	1961	3	1	$17,000	$15.81
29092220100000		1,075	1955	2	1	$19,000	$17.67

Median of all 846 comparables: $8.89 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37024, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 846 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.

29043120320000	29044140090000	29044300090000	29044140150000	29043280370000
29044020260000	29043150130000	29054050010000	29054060240000	29092090350000
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29044000540000	29044000530000	29044280350000	29044280340000	29043160020000
29044190650000	29042230080000	29042230090000	29043280200000	29043280210000
29044280370000	29044120330000	29042250140000	29044240480000	29044000140000
29044240490000	29042240210000	29044270190000	29042260060000	29042260070000
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29092060300000	29044010100000	29054030260000	29042200020000	29044070020000
29043230010000	29044110180000	29092010600000	29044210220000	29043270400000
29044270180000	29043280450000	29044190620000	29092260340000	29092010450000
29044170510000	29044180660000	29044150010000	29044100180000	29042270200000
29044120290000	29043040360000	29044210640000	29043030060000	29042210130000
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29092270230000	29044130510000	29042200070000	29092030640000	29092030510000
29092030680000	29092030540000	29092010590000	29092030710000	29092030690000
29092040410000	29092070370000	29092070470000	29092070360000	29044300150000
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29042310300000 29162050700000 29054150070000 29103040440000 29103040430000
29044210670000 29054120110000 29043230380000 29092300210000 29042290130000
29092300100000 29092290070000 29092290260000 29162050190000 29092220110000
29041010680000 29092220100000 29092030610000 29092270400000 29044130030000
29162050330000 29092300130000 29054090380000 29103000290000 29103040220000
29092300120000

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.