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	29151020060000
Property address	60 ROBIN LN
Township	Thornton (37)
Assessor neighborhood	37092
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$28,000

17.4% of the current assessed value.

COMPARABLES IMPLY

$23,124

Estimated tax effect about $1,034 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,876

SECTION 1

The argument in one paragraph

The Assessor values 56 other properties in assessor neighborhood 37092 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 $11.98 per square foot. This home is assessed at $14.50 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,931 square feet gives $23,124. 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	1,931 square feet
Land area	43,560 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$28,000
Assessed value per square foot	$14.50

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	94
2	Building area within 15% of this home	76
3	Built within 15 years of this home	62
4	Same building type	56
5	Same construction quality grade	56

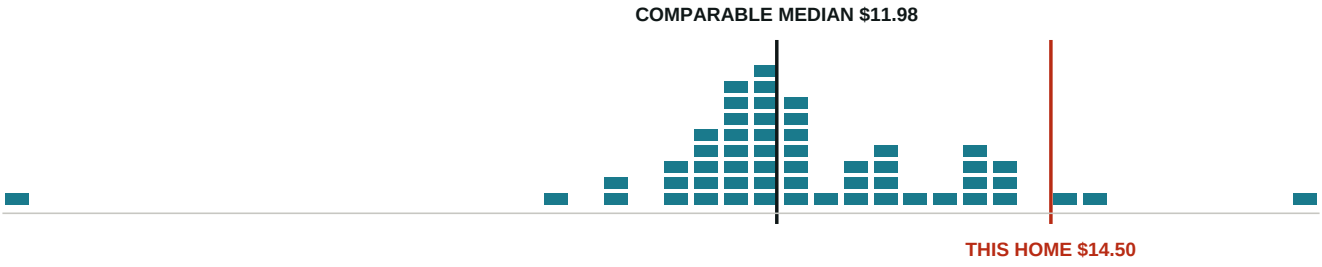
The comparable figure used is the median of all 56 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 56 properties 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	56
Lowest assessed	$4.84 per square foot
25th percentile	$11.48 per square foot
Median	$11.98 per square foot
75th percentile	$12.93 per square foot
Highest assessed	$16.98 per square foot
This home	$14.50 per square foot
Position	assessed above 53 of the 56 comparable properties, the 95th percentile



$4.84 per sq ft — 56 comparable properties by assessed value per square foot, one mark is one property — $16.98 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 56 comparables	$11.98
Building area of this home	1,931 sq ft
Median multiplied by building area	**$23,124**
Current total assessed value	$28,000
Difference, the reduction requested	**$4,876**

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 $4,876 in assessed value is worth roughly $1,034 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 56 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
29222100350000	16409 CLAIRE LN	1,843	1957	4	1	$8,922	$4.84
29222100340000	16409 CLAIRE LN	1,843	1957	4	1	$18,079	$9.81
29271030510000	17320 WAUSAU AVE	2,074	1960	4	1	$22,000	$10.61
29231110280000	16430 UNIVERSITY CT	2,164	1967	4	2	$23,000	$10.63
29154120130000	16009 SCHOOL ST	1,988	1955	4	1	$22,000	$11.07
29221090110000	16513 WAUSAU AVE	1,803	1969	3	1	$20,000	$11.09
29271070270000	323 E 171ST ST	1,893	1964	3	2	$21,001	$11.09
29154070550000	16037 EVANS AVE	2,220	1957	5	2	$25,001	$11.26
29271010350000	17208 LOUIS CT	1,860	1968	3	2	$21,000	$11.29
29154110040000	15915 PARKSIDE AVE	2,113	1956	3	1	$24,000	$11.36
29271060250000	17042 WAUSAU AVE	2,105	1965	4	2	$24,000	$11.40
29143160170000	1042 161ST ST	1,922	1959	4	2	$22,000	$11.45
29271100030000	17051 WAUSAU CT	1,918	1966	4	2	$22,000	$11.47
29271120120000	324 E 173RD PL	2,092	1974	4	2	$24,000	$11.47
29271010130000	261 E 171ST PL	2,004	1967	3	2	$23,000	$11.48
29231110330000	16414 UNIVERSITY CT	1,904	1964	4	2	$22,000	$11.55
29271080130000	17211 WAUSAU AVE	1,878	1967	4	2	$22,000	$11.71
29271080140000	17221 WAUSAU AVE	1,878	1967	3	2	$22,000	$11.71
29221070160000	233 E 165TH ST	1,876	1972	3	1	$22,000	$11.73
29154100040000	15920 PARKSIDE AVE	2,131	1964	4	2	$25,000	$11.73
29271010320000	17230 LOUIS CT	1,860	1968	4	2	$22,000	$11.83
29153010340000	15952 LOUIS AVE	1,936	1952	4	2	$23,000	$11.88
29221070360000	308 164TH PL	1,849	1968	3	1	$22,000	$11.90
29221050150000	16536 S PARK AVE	2,100	1960	4	2	$25,000	$11.90
29231090240000	16255 GREENWOOD AVE	1,846	1958	3	2	$22,000	$11.92
29153000290000	58 E 158TH PL	1,843	1966	5	2	$22,000	$11.94
29271060190000	17200 WAUSAU AVE	1,842	1970	3	2	$22,000	$11.94
29231090300000	1148 E 163RD ST	2,091	1967	4	2	$25,000	$11.96
29143000120000	1025 BLOUIN DR	2,001	1969	4	2	$24,000	$11.99
29221080180000	254 E 165TH ST	1,830	1969	4	2	$22,001	$12.02
29154100010000	15902 PARKSIDE AVE	2,072	1960	3	2	$25,000	$12.07
29154050260000	505 161ST ST	2,153	1974	4	2	$26,000	$12.08
29231020100000	818 163RD ST	1,813	1966	4	2	$22,000	$12.13
29271010370000	17225 LOUIS CT	1,813	1968	4	1	$22,001	$12.14
29231080040000	16335 INGLESIDE AVE	1,811	1962	4	2	$22,000	$12.15
29271050230000	17031 LOUIS AVE	1,803	1965	4	1	$22,000	$12.20
29221070170000	227 E 165TH ST	1,835	1975	3	2	$23,000	$12.53
29154120050000	15917 SCHOOL ST	1,988	1960	4	2	$25,000	$12.58
29231110270000	16426 UNIVERSITY CT	2,050	1963	4	2	$26,000	$12.68
29144050010000	15901 AVALON AVE	1,805	1966	4	1	$23,000	$12.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29154110130000	550 E 160TH PL	1,936	1965	4	2	$25,000	$12.91
29222060130000	455 E 163RD ST	1,857	1965	4	2	$24,000	$12.92
29144050130000	16005 AVALON AVE	1,856	1965	4	2	$24,000	$12.93
29151020080000	17 ROBIN LN	2,161	1960	4	1	$28,000	$12.96
29153010380000	15959 WAUSAU AVE	2,114	1971	4	2	$28,000	$13.25
29154100090000	15958 PARKSIDE AVE	1,929	1960	4	2	$26,000	$13.48
29231010580000	1132 E 166TH ST	1,809	1975	3	2	$25,000	$13.82
29143160210000	1047 161ST ST HSE	2,084	1959	4	2	$29,000	$13.92
29154110360000	540 RIVERVIEW DR	1,940	1955	4	2	$27,000	$13.92
29231090200000	16265 GREENWOOD AVE	1,868	1958	4	2	$26,000	$13.92
29221070180000	221 E 165TH ST	1,861	1969	4	1	$26,000	$13.97
29231020090000	806 E 163RD ST	1,846	1956	2	2	$26,000	$14.08
29154120010000	600 RIVERVIEW DR	2,058	1959	4	2	$29,000	$14.09
29151020060000	**60 ROBIN LN**	**1,931**	**1961**	**4**	**2**	**$28,000**	**$14.50**
29143140180000	15948 ELLIS AVE	1,922	1960	4	2	$28,000	$14.57
29231060300000	16265 DREXEL AVE	1,817	1958	3	1	$27,000	$14.86
29154140040000	600 E 161ST PL	1,944	1954	4	2	$33,000	$16.98

Median of all 56 comparables: $11.98 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37092, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 56 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.

29222100350000	29222100340000	29271030510000	29231110280000	29154120130000
29221090110000	29271070270000	29154070550000	29271010350000	29154110040000
29271060250000	29143160170000	29271100030000	29271120120000	29271010130000
29231110330000	29271080130000	29271080140000	29221070160000	29154100040000
29271010320000	29153010340000	29221070360000	29221050150000	29231090240000
29153000290000	29271060190000	29231090300000	29143000120000	29221080180000
29154100010000	29154050260000	29231020100000	29271010370000	29231080040000
29271050230000	29221070170000	29154120050000	29231110270000	29144050010000
29154110130000	29222060130000	29144050130000	29151020080000	29153010380000
29154100090000	29231010580000	29143160210000	29154110360000	29231090200000
29221070180000	29231020090000	29154120010000	29143140180000	29231060300000
29154140040000				

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.