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	29161290320000
Property address	15357 FIFTH AVE
Township	Thornton (37)
Assessor neighborhood	37075
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$11,000

29.2% of the current assessed value.

COMPARABLES IMPLY

$7,789

REDUCTION REQUESTED

$3,211

Estimated tax effect about $681 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 24 other properties in assessor neighborhood 37075 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 $6.16 per square foot. This home is assessed at $8.70 per square foot, which is 41% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,264 square feet gives $7,789. 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	1,264 square feet
Land area	3,100 square feet
Year built	1918
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$11,000
Assessed value per square foot	$8.70

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	360
2	Building area within 15% of this home	113
3	Built within 15 years of this home	42
4	Same building type	24
5	Same construction quality grade	24

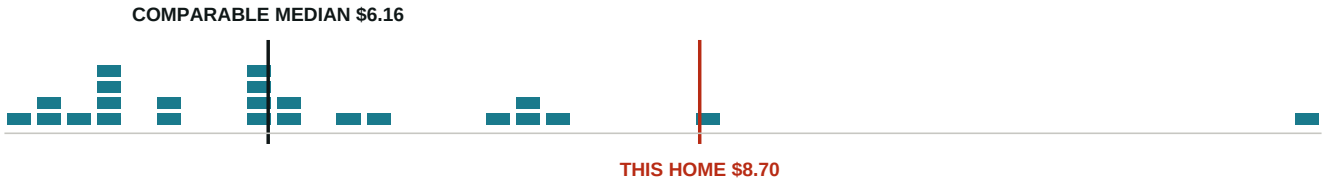
The comparable figure used is the median of all 24 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 24 properties 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	$4.61 per square foot
25th percentile	$5.29 per square foot
Median	$6.16 per square foot
75th percentile	$6.94 per square foot
Highest assessed	$12.36 per square foot
This home	$8.70 per square foot
Position	assessed above 22 of the 24 comparable properties, the 92nd percentile



$4.61 per sq ft — 24 comparable properties by assessed value per square foot, one mark is one property — $12.36 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 24 comparables	$6.16
Building area of this home	1,264 sq ft
Median multiplied by building area	**$7,789**
Current total assessed value	$11,000
Difference, the reduction requested	**$3,211**

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 $3,211 in assessed value is worth roughly $681 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
29161090030000	15205 HALSTED ST	1,302	1908	3	1	$6,001	$4.61
29161020390000	602 E 152ND ST	1,130	1921	3	1	$5,427	$4.80
29161020380000	602 E 152ND ST	1,130	1921	3	1	$5,467	$4.84
29161090240000	541 E 152ND ST	1,200	1918	2	1	$6,000	$5.00
29161170210000	15233 FOURTH AVE	1,344	1913	3	1	$7,000	$5.21
29161180310000	15253 FIFTH AVE	1,336	1928	3	2	$7,001	$5.24
29161290030000	727 E 153RD ST	1,133	1930	3	2	$6,013	$5.31
29161290040000	727 E 153RD ST	1,133	1930	3	2	$6,013	$5.31
29161220060000	15311 VINCENNES AVE	1,092	1908	3	1	$6,000	$5.49
29161270800000	638 E 155TH ST	1,260	1917	4	1	$7,000	$5.56
29161180550000	15254 SIXTH AVE	1,320	1923	3	1	$8,000	$6.06
29162060170000	15327 EIGHTH AVE	1,137	1918	2	1	$7,000	$6.16
29161250540000	531 E 154TH PL	1,135	1908	3	1	$7,000	$6.17
29161140430000	608 BELLE CT	1,134	1913	3	1	$7,000	$6.17
29163010290000	528 E 156TH ST	1,428	1913	3	1	$9,000	$6.30
29163000120000	549 E 155TH ST	1,100	1918	3	2	$7,000	$6.36
29161010130000	15123 FIRST AVE	1,355	1918	3	1	$9,000	$6.64
29161140340000	618 BELLE CT	1,330	1906	3	2	$9,000	$6.77
29161120050000	515 BELLE CT	1,344	1923	3	1	$10,000	$7.44
29161300280000	15357 SIXTH AVE	1,296	1930	3	1	$10,000	$7.72
29161280540000	15354 FIFTH AVE	1,286	1913	4	1	$10,000	$7.78
29161190270000	15243 SIXTH AVE	1,155	1914	4	2	$9,001	$7.79
29161290320000	**15357 FIFTH AVE**	**1,264**	**1918**	**4**	**1**	**$11,000**	**$8.70**
29163000050000	535 E 155TH ST	1,134	1910	2	1	$10,000	$8.82
29161090670000	518 FRANCES ST	1,375	1918	5	2	$17,000	$12.36

Median of all 24 comparables: $6.16 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37075, 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.

29161090030000	29161020390000	29161020380000	29161090240000	29161170210000
29161180310000	29161290030000	29161290040000	29161220060000	29161270800000
29161180550000	29162060170000	29161250540000	29161140430000	29163010290000
29163000120000	29161010130000	29161140340000	29161120050000	29161300280000
29161280540000	29161190270000	29163000050000	29161090670000	

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.