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	29163120160000
Property address	627 E 158TH ST
Township	Thornton (37)
Assessor neighborhood	37130
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$16,001

22.6% of the current assessed value.

COMPARABLES IMPLY

$12,391

REDUCTION REQUESTED

$3,610

Estimated tax effect about $766 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 228 other properties in assessor neighborhood 37130 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 $9.08 per square foot. This home is assessed at $11.72 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,365 square feet gives $12,391. 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	1,365 square feet
Land area	5,950 square feet
Year built	1965
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$16,001
Assessed value per square foot	$11.72

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	918
2	Building area within 15% of this home	378
3	Built within 15 years of this home	256
4	Same building type	228
5	Same construction quality grade	228

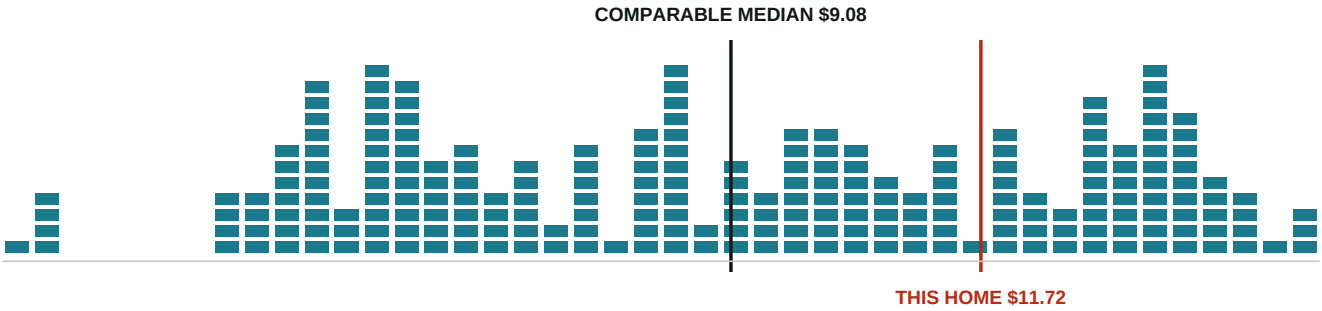
The comparable figure used is the median of all 228 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 228 properties 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	228
Lowest assessed	$1.37 per square foot
25th percentile	$5.80 per square foot
Median	$9.08 per square foot
75th percentile	$12.15 per square foot
Highest assessed	$15.31 per square foot
This home	$11.72 per square foot
Position	assessed above 161 of the 228 comparable properties, the 71st percentile



$1.37 per sq ft — 228 comparable properties by assessed value per square foot, one mark is one property — $15.31 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 228 comparables	$9.08
Building area of this home	1,365 sq ft
Median multiplied by building area	**$12,391**
Current total assessed value	$16,001
Difference, the reduction requested	**$3,610**

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 $3,610 in assessed value is worth roughly $766 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

228 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 228 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
29163070440000	15742 EMERALD AVE	1,350	1979	3	1	$2,585	$1.91
29213040100000	16425 EMERALD AVE	1,412	1955	4	2	$2,763	$1.96
29213040120000	16425 EMERALD AVE	1,412	1955	4	2	$2,763	$1.96
29301300060000	2029 W 170TH ST	1,326	1951	3	1	$5,983	$4.51
29301300050000	2029 W 170TH ST	1,326	1951	3	1	$5,983	$4.51
29213080410000	16544 EMERALD AVE	1,353	1957	3	1	$7,181	$5.31
29301010090000	2301 W 167TH ST	1,362	1953	3	1	$7,258	$5.33
29211130300000	16230 UNION AVE	1,411	1957	3	1	$7,735	$5.48
29301010100000	2301 W 167TH ST	1,362	1953	3	1	$7,530	$5.53
29213150090000	16629 LOWE AVE	1,412	1958	3	1	$8,199	$5.81
29213150080000	16629 LOWE AVE	1,412	1958	3	1	$8,199	$5.81
29211130660000		1,411	1957	3	1	$8,380	$5.94
29163150210000		1,368	1954	3	1	$8,657	$6.33
29163150220000		1,368	1954	3	1	$8,657	$6.33
29211030290000		1,340	1957	3	1	$9,146	$6.83
29211030300000		1,340	1957	3	1	$9,146	$6.83
29301100310000		1,382	1952	3	1	$10,000	$7.24
29301100150000		1,371	1950	3	1	$10,000	$7.29
29301110330000		1,344	1950	3	1	$10,000	$7.44
29213080420000		1,353	1957	3	1	$10,121	$7.48
29301100320000		1,323	1952	3	1	$10,000	$7.56
29301100200000		1,300	1953	3	1	$10,000	$7.69
29301110050000		1,430	1953	3	1	$12,000	$8.39
29301000380000		1,423	1950	3	1	$12,001	$8.43
29301010290000		1,401	1953	3	2	$12,000	$8.57
29301000290000		1,396	1954	3	1	$12,000	$8.60
29301010340000		1,394	1955	3	1	$12,000	$8.61
29213100290000		1,390	1951	3	1	$12,000	$8.63
29301100020000		1,383	1953	3	1	$12,000	$8.68
29301150130000		1,333	1955	3	1	$12,000	$9.00
29213130260000		1,324	1952	3	1	$12,000	$9.06
29213000390000		1,430	1962	3	1	$13,001	$9.09
29301020200000		1,305	1955	4	1	$12,000	$9.20
29213040110000		1,412	1955	4	2	$13,059	$9.25
29302010450000		1,428	1957	4	2	$14,001	$9.80
29301160520000		1,301	1954	3	1	$13,000	$9.99
29213080450000		1,397	1952	3	1	$14,000	$10.02
29213090120000		1,396	1957	3	1	$14,000	$10.03
29163130070000		1,395	1957	3	1	$14,000	$10.04
29213080490000		1,314	1960	3	1	$14,000	$10.65

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
29163070430000		1,350	1979	3	1	$14,510	$10.75
29163120160000	**627 E 158TH ST**	**1,365**	**1965**	**3**	**1**	**$16,001**	**$11.72**
29211010250000		1,350	1956	3	1	$16,000	$11.85
29213020230000		1,342	1953	3	1	$16,000	$11.92
29211190210000		1,420	1964	3	1	$17,000	$11.97
29211190230000		1,420	1964	3	1	$17,000	$11.97
29281020170000		1,332	1956	3	1	$16,000	$12.01
29211060160000		1,400	1957	3	1	$17,000	$12.14
29211050250000		1,396	1961	3	1	$17,000	$12.18
29211040290000		1,341	1961	3	1	$17,001	$12.68
29211040420000		1,337	1962	3	1	$17,001	$12.72
29211190250000		1,404	1960	3	1	$18,000	$12.82
29163170180000		1,305	1964	3	2	$17,000	$13.03
29211040120000		1,367	1969	3	1	$18,001	$13.17
29302000760000		1,428	1953	3	2	$19,000	$13.31
29211140150000		1,340	1963	3	1	$18,001	$13.43
29214020150000		1,338	1961	3	1	$18,000	$13.45
29214020340000		1,310	1963	3	1	$18,000	$13.74
29211180180000		1,304	1959	3	1	$18,001	$13.80
29211040110000		1,300	1970	3	1	$18,001	$13.85
29211130760000		1,347	1956	3	1	$19,000	$14.11

Median of all 228 comparables: $9.08 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37130, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 228 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.

29301180180000	29301290190000	29163070440000	29213040100000	29213040120000
29301180200000	29301180190000	29301150270000	29301150290000	29301150280000
29301280350000	29301280360000	29301280370000	29213040370000	29301260330000
29301260320000	29301020040000	29301020030000	29301300060000	29301300050000
29302250190000	29302250200000	29292040030000	29292040020000	29301080070000
29301080060000	29302190310000	29302190300000	29301000050000	29301180020000
29301180010000	29301270370000	29301270380000	29213080020000	29301160220000
29163160020000	29213080410000	29301020060000	29301020050000	29301010090000
29301200460000	29213080010000	29301200470000	29301250320000	29301250310000
29211130300000	29301170130000	29301170120000	29301210390000	29301210380000
29301010100000	29302190100000	29302190090000	29292030280000	29301200440000
29301200450000	29292030270000	29213150090000	29213150080000	29301160230000
29211130660000	29301170090000	29301170080000	29213040380000	29163150210000
29163150220000	29211010140000	29211010150000	29163040140000	29163040130000
29213010030000	29213010020000	29213010080000	29213010070000	29301000060000
29211030290000	29211030300000	29301100230000	29213000280000	29213000270000
29301100310000	29301100150000	29163160030000	29211030310000	29211030320000
29301110330000	29213080420000	29301100320000	29301100200000	29301070090000
29301040350000	29301120150000	29301020110000	29301110130000	29301100050000
29301090080000	29301300500000	29301110100000	29163120020000	29301110050000
29301000380000	29213020220000	29301120240000	29301130030000	29301150120000
29301010290000	29301290180000	29301000290000	29301010340000	29213100290000
29301100020000	29301130040000	29301150130000	29213130260000	29213000390000
29301120010000	29301020200000	29213040110000	29301060240000	29301010380000
29301280490000	29301170200000	29301140090000	29301010350000	29301050110000
29301080430000	29163170270000	29302010450000	29301090010000	29302230430000
29302190430000	29301160520000	29213020210000	29213130100000	29213080450000
29213090120000	29163130070000	29301110060000	29301020120000	29301020150000
29301020220000	29301040370000	29301010220000	29301060400000	29211070670000
29213080480000	29213030420000	29213080490000	29163070430000	29213020180000
29213100390000	29213040410000	29213130240000	29301010230000	29213040030000
29211120630000	29163170130000	29163170140000	29211190160000	29213120490000
29163120150000	29211140100000	29211010250000	29211040300000	29213020230000
29213030280000	29211190210000	29211190230000	29281020170000	29301080420000
29211060160000	29211050250000	29211130670000	29211040370000	29211040290000
29211040420000	29211190080000	29211030730000	29211030720000	29211190250000
29211040410000	29211180150000	29163170220000	29211190130000	29163170180000
29211190180000	29163130060000	29211190220000	29211040120000	29211010360000
29302000760000	29211040310000	29211190050000	29211190200000	29211140150000
29214020150000	29211180120000	29211180160000	29211040270000	29211040250000
29211040240000	29211190060000	29213120240000	29211140180000	29211190150000
29211040260000	29213090330000	29214020340000	29211010630000	29211180130000
29211180180000	29211030770000	29211030780000	29211040110000	29213090130000
29211190030000	29211130760000	29214010240000	29211040230000	29211060190000
29211190140000	29211040360000	29213090320000	29211040280000	29211190110000

29211040100000 29211180110000 29301130140000

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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