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	30174090150000
Property address	105 ELIZABETH ST
Township	Thornton (37)
Assessor neighborhood	37061
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$24,000	**$16,696**	**$7,304**

30.4% of the current assessed value.
Estimated tax effect about $1,549 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 90 other properties in assessor neighborhood 37061 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 $10.96 per square foot. This home is assessed at $15.76 per square foot, which is 44% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,523 square feet gives $16,696. 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	1,523 square feet
Land area	5,950 square feet
Year built	1928
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$24,000
Assessed value per square foot	$15.76

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	1,939
2	Building area within 15% of this home	583
3	Built within 15 years of this home	190
4	Same building type	90
5	Same construction quality grade	90

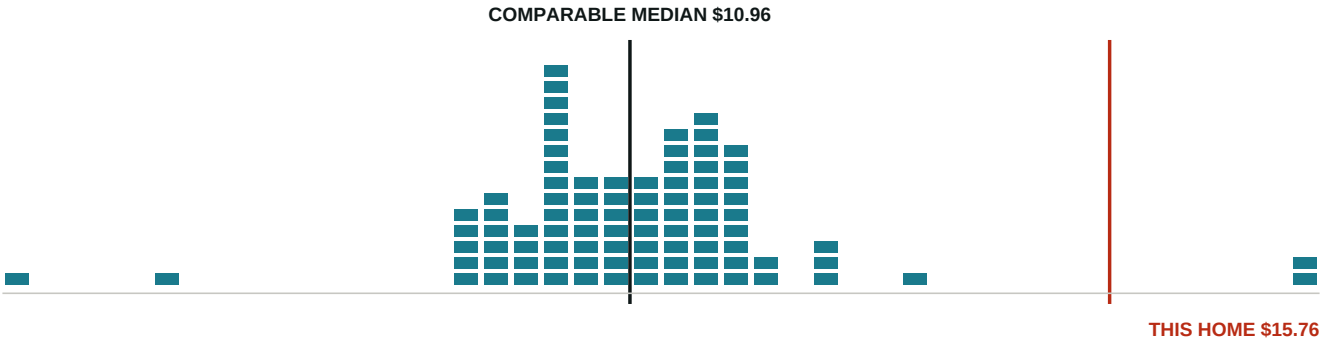
The comparable figure used is the median of all 90 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 90 properties 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	90
Lowest assessed	$4.69 per square foot
25th percentile	$10.25 per square foot
Median	$10.96 per square foot
75th percentile	$11.74 per square foot
Highest assessed	$17.86 per square foot
This home	$15.76 per square foot
Position	assessed above 88 of the 90 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 90 comparables	$10.96
Building area of this home	1,523 sq ft
Median multiplied by building area	**$16,696**
Current total assessed value	$24,000
Difference, the reduction requested	**$7,304**

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 $7,304 in assessed value is worth roughly $1,549 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

90 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 90 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
30173060040000	301 MASON ST	1,515	1930	3	1	$7,104	$4.69
30173060050000	301 MASON ST	1,515	1930	3	1	$9,816	$6.48
30084070010000	111 SIBLEY BLVD	1,522	1916	4	1	$14,000	$9.20
30174040060000	1 MASON ST	1,500	1921	4	2	$14,000	$9.33
30084060200000	552 FORSYTHE AVE	1,392	1923	3	1	$13,000	$9.34
30171180100000	329 156TH ST	1,474	1913	3	2	$14,000	$9.50
30084100280000	598 FORSYTHE AVE	1,352	1923	3	1	$13,000	$9.62
30084060050000	547 INGRAHAM AVE	1,352	1918	3	1	$13,000	$9.62
30084050170000	544 INGRAHAM AVE	1,656	1924	3	1	$16,000	$9.66
30174050100000	127 RUTH ST	1,617	1929	4	2	$16,000	$9.89
30083260050000	643 GORDON AVE	1,395	1939	2	1	$14,000	$10.04
30083130010000	527 HARRISON AVE	1,392	1928	3	1	$14,000	$10.06
30174070240000	122 ELIZABETH ST	1,686	1927	3	1	$17,000	$10.08
30172130080000	10 WEBB ST	1,584	1917	4	2	$16,000	$10.10
30174110320000	24 DETROIT ST	1,380	1927	3	1	$14,000	$10.14
30173050090000	217 WARREN ST	1,379	1923	3	1	$14,000	$10.15
30173070170000	224 RUTH ST HSE	1,376	1924	3	2	$14,000	$10.17
30174000220000	33 WARREN ST	1,368	1925	3	1	$14,000	$10.23
30174050280000	976 GOLF CT	1,653	1929	4	1	$17,000	$10.28
30173130130000	1010 WENTWORTH AVE	1,651	1926	3	2	$17,000	$10.30
30172080310000	126 156TH PL	1,354	1930	3	1	$14,000	$10.34
30174050070000	137 RUTH ST	1,352	1930	3	1	$14,000	$10.36
30083180070000	591 GORDON AVE	1,352	1922	3	1	$14,000	$10.36
30174060050000	3 RUTH ST	1,604	1923	4	2	$17,000	$10.60
30083180250000	598 FREELAND AVE	1,601	1924	5	1	$17,000	$10.62
30173060030000	309 MASON ST	1,589	1925	4	2	$17,000	$10.70
30174100010000	15 ELIZABETH ST	1,487	1916	3	2	$16,000	$10.76
30083210380000	314 153RD ST	1,476	1927	4	2	$16,000	$10.84
30174110070000	135 HIGHLAND ST	1,463	1928	4	1	$16,000	$10.94
30172130090000	8 WEBB ST	1,456	1913	3	1	$16,000	$10.99
30174070070000	135 WALTHAM ST	1,538	1926	3	1	$17,000	$11.05
30171230200000	238 157TH ST	1,440	1927	3	2	$16,000	$11.11
30171310040000	237 WEBB ST	1,432	1923	4	2	$16,000	$11.17
30182280160000	806 BURNHAM AVE	1,510	1927	3	1	$17,000	$11.26
30171310160000	228 WARREN ST	1,420	1926	3	1	$16,000	$11.27
30174120060000	1 HIGHLAND ST	1,504	1921	3	1	$17,000	$11.30
30173050290000	226 MASON ST	1,504	1923	3	1	$17,000	$11.30
30171310130000	244 WARREN ST	1,408	1925	3	1	$16,000	$11.36
30172130140000	4 WEBB ST	1,404	1928	4	2	$16,000	$11.40
30173090010000	247 RUTH ST	1,488	1927	3	1	$17,000	$11.42

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
30174000080000	131 WARREN ST	1,487	1927	4	2	$17,000	$11.43
30174040020000	9 MASON ST	1,483	1921	4	2	$17,000	$11.46
30172130060000	856 STATE LINE RD	1,394	1913	3	1	$16,000	$11.48
30171310170000		1,388	1923	3	1	$16,000	$11.53
30173050240000		1,388	1923	3	1	$16,000	$11.53
30174120010000		1,381	1914	3	1	$16,000	$11.59
30173170100000		1,639	1942	3	2	$19,000	$11.59
30173130070000		1,378	1925	3	1	$16,000	$11.61
30182260420000		1,458	1924	3	1	$17,000	$11.66
30172100170000		1,450	1922	3	1	$17,000	$11.72
30173170050000		1,447	1937	3	1	$17,000	$11.75
30174150070000		1,446	1921	3	1	$17,000	$11.76
30172100260000		1,357	1921	3	1	$16,000	$11.79
30174000070000		1,355	1927	3	2	$16,000	$11.81
30174150060000		1,428	1920	4	2	$17,000	$11.90
30083190010000		1,420	1924	3	1	$17,000	$11.97
30172140060000		1,574	1941	3	3	$19,000	$12.07
30171310020000		1,398	1921	3	2	$17,000	$12.16
30174110160000		1,370	1926	3	1	$19,000	$13.87
30174090150000	**105 ELIZABETH ST**	**1,523**	**1928**	**4**	**2**	**$24,000**	**$15.76**
30173050060000		1,456	1923	4	2	$26,000	$17.86

Median of all 90 comparables: $10.96 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 37061, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 90 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.

30173060040000	30173060050000	30084070010000	30172130050000	30174040060000
30084060200000	30174010120000	30171180100000	30084100280000	30084060050000
30084050170000	30174040050000	30171230170000	30174050100000	30172130030000
30083260050000	30083130010000	30174070240000	30172130080000	30174110320000
30173050090000	30173070170000	30174000220000	30174050280000	30173130130000
30172080310000	30174050070000	30083180070000	30084150140000	30173090130000
30083100210000	30174010110000	30171310210000	30174020180000	30174060050000
30083180250000	30174080060000	30172150120000	30173060030000	30171250040000
30174100010000	30083120420000	30172150090000	30083210380000	30174110070000
30172130090000	30174070070000	30174130250000	30171230200000	30171310040000
30182280160000	30171310160000	30174120060000	30173050290000	30171310130000
30172130140000	30173090010000	30174000080000	30174040020000	30172130060000
30171310170000	30173050240000	30174120010000	30173170100000	30173130070000
30182260420000	30172100170000	30173170050000	30174150070000	30172100260000
30174000070000	30083280200000	30172010430000	30173070260000	30174150060000
30174120040000	30083190010000	30174040030000	30172140060000	30172110230000
30174040010000	30171310020000	30174160160000	30083170200000	30173110270000
30173050230000	30173070210000	30174110160000	30171270230000	30173050060000

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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