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	24041010680000
Property address	8908 S 55TH CT
Township	Worth (39)
Assessor neighborhood	39050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,000	$25,728	$4,272

14.2% of the current assessed value.
Estimated tax effect about $906 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 571 other properties in assessor neighborhood 39050 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 $19.42 per square foot. This home is assessed at $22.64 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,325 square feet gives $25,728. 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	1,325 square feet
Land area	9,185 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$30,000
Assessed value per square foot	$22.64

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	1,468
2	Building area within 15% of this home	888
3	Built within 15 years of this home	764
4	Same building type	573
5	Same construction quality grade	571

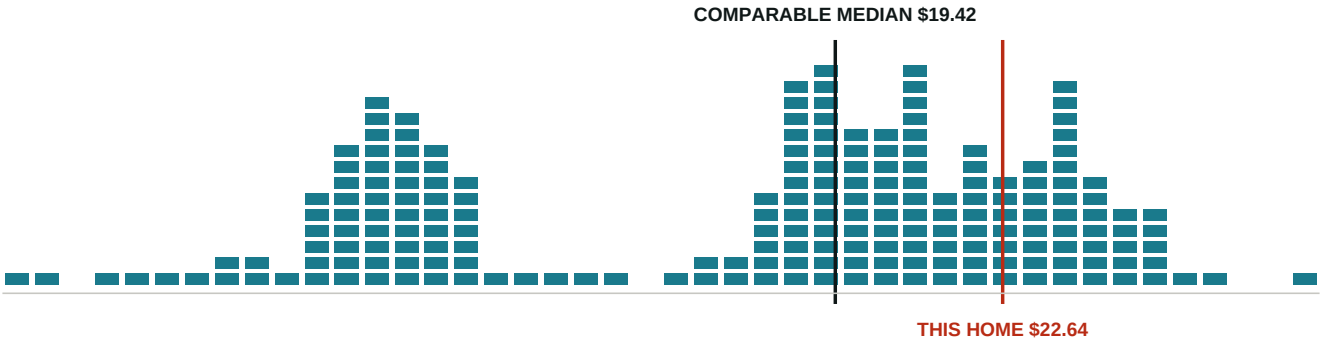
The comparable figure used is the median of all 571 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 571 properties 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	571
Lowest assessed	$3.37 per square foot
25th percentile	$11.48 per square foot
Median	$19.42 per square foot
75th percentile	$22.18 per square foot
Highest assessed	$28.75 per square foot
This home	$22.64 per square foot
Position	assessed above 446 of the 571 comparable properties, the 78th percentile



$3.37 per sq ft — 571 comparable properties by assessed value per square foot, one mark is 3 properties — $28.75 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 571 comparables	$19.42
Building area of this home	1,325 sq ft
Median multiplied by building area	**$25,728**
Current total assessed value	$30,000
Difference, the reduction requested	**$4,272**

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 $4,272 in assessed value is worth roughly $906 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

571 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 571 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
24044070250000	9202 S TULLEY AVE	1,335	1954	3	1	$4,965	$3.72
24043000440000	9140 S 55TH CT	1,320	1958	3	1	$12,700	$9.62
24044000350000	9122 S TULLEY AVE	1,341	1950	3	1	$13,250	$9.88
24044000360000	9122 S TULLEY AVE	1,341	1950	3	1	$13,250	$9.88
24041110130000	5303 W 90TH ST	1,314	1953	3	1	$13,240	$10.08
24041110140000		1,314	1953	3	1	$13,240	$10.08
24043280240000		1,314	1951	3	1	$13,250	$10.08
24043280250000		1,314	1951	3	1	$13,250	$10.08
24044010050000		1,304	1956	3	1	$13,250	$10.16
24041080400000		1,328	1953	2	1	$13,820	$10.41
24041080410000		1,328	1953	2	1	$13,820	$10.41
24041100130000		1,314	1952	3	1	$13,740	$10.46
24041100120000		1,314	1952	3	1	$13,740	$10.46
24044130390000		1,327	1958	3	1	$14,260	$10.75
24044130380000		1,327	1958	3	1	$14,260	$10.75
24044120090000		1,341	1947	3	1	$15,250	$11.37
24044120080000		1,341	1947	3	1	$15,250	$11.37
24043010060000		1,321	1969	3	1	$15,250	$11.54
24043010070000		1,321	1969	3	1	$15,250	$11.54
24042020130000		1,313	1967	3	1	$15,367	$11.70
24042020120000		1,313	1967	3	1	$16,218	$12.35
24043000430000		1,320	1958	3	1	$17,800	$13.48
24044010500000		1,343	1952	3	1	$24,000	$17.87
24043240090000		1,326	1950	3	1	$24,000	$18.10
24042130100000		1,342	1954	3	1	$25,000	$18.63
24044080520000		1,340	1953	3	1	$25,000	$18.66
24044280170000		1,337	1949	3	1	$25,000	$18.70
24044280210000		1,337	1950	3	1	$25,000	$18.70
24042090120000		1,320	1955	3	1	$25,000	$18.94
24044280140000		1,317	1950	3	1	$25,000	$18.98
24042120080000		1,314	1954	3	1	$25,000	$19.03
24044070260000		1,335	1954	3	1	$25,438	$19.05
24044270060000		1,312	1951	3	1	$25,000	$19.05
24042110120000		1,306	1953	3	1	$25,000	$19.14
24041020810000		1,306	1958	3	1	$25,000	$19.14
24042140060000		1,306	1954	3	1	$25,000	$19.14
24042200010000		1,345	1955	3	1	$27,000	$20.07
24044290010000		1,336	1950	3	1	$27,000	$20.21
24041020710000		1,328	1958	3	1	$27,000	$20.33
24042130080000		1,320	1954	3	1	$27,000	$20.45

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24043150210000		1,333	1954	3	1	$28,000	$21.01
24042110050000		1,309	1954	6	1	$28,000	$21.39
24043150180000		1,312	1953	3	1	$29,000	$22.10
24041020310000		1,306	1946	3	1	$29,000	$22.21
24041030470000		1,345	1968	3	1	$30,000	$22.30
24042210140000		1,344	1955	4	1	$30,000	$22.32
24041110640000		1,340	1966	2	1	$30,000	$22.39
24041011310000		1,340	1971	3	1	$30,000	$22.39
24042170230000		1,334	1954	3	2	$30,000	$22.49
24041011120000		1,326	1968	3	1	$30,000	$22.62
24041010680000	**8908 S 55TH CT**	**1,325**	**1957**	**3**	**1**	**$30,000**	**$22.64**
24041140220000		1,340	1970	3	1	$31,000	$23.13
24042170410000		1,337	1968	3	1	$31,000	$23.19
24042230090000		1,332	1962	3	1	$31,000	$23.27
24042290220000		1,330	1958	3	1	$31,000	$23.31
24041130190000		1,316	1966	3	1	$31,000	$23.56
24042220120000		1,313	1955	3	1	$31,000	$23.61
24042040490000		1,307	1970	3	1	$31,000	$23.72
24041021060000		1,340	1968	3	1	$32,000	$23.88
24042080250000		1,332	1963	3	1	$32,000	$24.02
24042040550000		1,313	1969	3	1	$32,000	$24.37

Median of all 571 comparables: $19.42 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 571 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.

24044080390000	24044070250000	24041100240000	24044130010000	24043000060000
24044120310000	24043010030000	24043010050000	24044130030000	24041060300000
24041080150000	24043080190000	24043080210000	24043300200000	24043080200000
24044160160000	24044160190000	24043010040000	24043200110000	24043200120000
24041070410000	24044170020000	24041060460000	24041060450000	24044080400000
24044080410000	24041090040000	24041090030000	24043000180000	24043000170000
24041100100000	24041100110000	24044010290000	24044010300000	24043020280000
24041110040000	24041110030000	24044000090000	24044000100000	24043000440000
24043110440000	24044000350000	24044000360000	24041080110000	24041090340000
24041090330000	24041110430000	24041110420000	24043110430000	24044120320000
24044120330000	24043010250000	24041090500000	24041090490000	24043110030000
24043110040000	24043010260000	24044010310000	24044010320000	24041110130000
24041110140000	24043280240000	24043280250000	24044070230000	24044070240000
24044010050000	24044010060000	24041100440000	24041100450000	24042040180000
24042040190000	24043040310000	24043040300000	24041080400000	24041080410000
24041100130000	24041100120000	24044110040000	24044110050000	24044070110000
24044070120000	24041090510000	24041090520000	24044080370000	24043100370000
24043100360000	24044130020000	24041090070000	24041090080000	24043000280000
24043000270000	24044130390000	24044130380000	24043020130000	24043020120000
24043010170000	24043010180000	24043040340000	24043040350000	24044000440000
24044000430000	24041080160000	24043040400000	24043040410000	24041110510000
24041110520000	24041080360000	24041080370000	24044080100000	24044080110000
24044070160000	24044070150000	24041060420000	24041060410000	24043010350000
24043010360000	24044000450000	24044000460000	24043210070000	24043210080000
24044010350000	24044010360000	24044010400000	24044010390000	24044010090000
24044010100000	24044120090000	24044120080000	24044070190000	24044070200000
24044010340000	24044010330000	24041090020000	24041090010000	24041080550000
24043010380000	24043010150000	24043010140000	24043010130000	24043010160000
24043010370000	24041080560000	24044010480000	24044010470000	24043010060000
24043010070000	24044010020000	24044010010000	24041100210000	24041100200000
24043200310000	24043200300000	24044010040000	24044010030000	24042020130000
24041090310000	24041090320000	24043100260000	24043100270000	24043010310000
24043010320000	24041100140000	24041100150000	24042040140000	24042040150000
24044070070000	24044070080000	24041070440000	24041070450000	24043080320000
24043080330000	24042020120000	24042040100000	24042040090000	24044170070000
24044170080000	24041110020000	24041110010000	24041070400000	24044080380000
24044170010000	24043020290000	24043000430000	24041080100000	24041060290000
24044160200000	24041080170000	24043300210000	24044160150000	24044290190000
24042150090000	24044140270000	24043000050000	24041040260000	24044260110000
24041070080000	24041040340000	24041080650000	24041070690000	24041011250000
24041120280000	24042170020000	24044010500000	24044250160000	24044050280000
24044030310000	24042170100000	24042150180000	24044090270000	24043240090000
24044030290000	24042190010000	24044290030000	24042200110000	24042120040000
24042160050000	24044300130000	24044250230000	24041080600000	24041040330000
24043110450000	24044090080000	24041060740000	24042130110000	24041100580000

24043030020000	24042170250000	24041040250000	24042140020000	24044300140000
24042150130000	24044050320000	24042130100000	24041010540000	24044080520000
24041040350000	24042150260000	24041020770000	24043150160000	24044280170000
24044280210000	24042310020000	24041120270000	24043260480000	24044260180000
24044290210000	24044260150000	24041020870000	24041020880000	24042150050000
24042140190000	24044270090000	24042180080000	24042170220000	24042090120000
24042170180000	24044280140000	24043040470000	24042120080000	24041020890000
24044070260000	24044270060000	24041070670000	24042140220000	24042090160000
24042110120000	24041020810000	24042140060000	24042100230000	24042120090000
24042170260000	24043120060000	24044250170000	24042160230000	24043010490000
24041020860000	24042140070000	24042160100000	24042140170000	24043000480000
24044000500000	24044300150000	24041020440000	24044280180000	24043150190000
24042130050000	24043060510000	24044020450000	24042180010000	24042170150000
24042200020000	24041020780000	24041110560000	24042170170000	24042180100000
24041100250000	24041020400000	24044020480000	24044020470000	24041020750000
24044090240000	24042080210000	24041010830000	24044020500000	24042100250000
24043260500000	24042180110000	24042100200000	24042110070000	24041020720000
24042220090000	24042120150000	24044300030000	24044260120000	24044050130000
24042130060000	24041080620000	24042180120000	24042120050000	24042120060000
24042110110000	24043060530000	24041011090000	24042200010000	24043250200000
24042170160000	24043020370000	24043100470000	24043020400000	24044020440000
24041020390000	24044290010000	24041090580000	24044250270000	24041190080000
24041020710000	24041020700000	24042180020000	24041020900000	24043020360000
24041020740000	24043020350000	24041110540000	24044230120000	24042150150000
24042130080000	24041190020000	24044250120000	24042130180000	24044020490000
24042210030000	24042300050000	24041180080000	24042180240000	24044250050000
24044110020000	24042130020000	24044290120000	24044020420000	24044050310000
24042300070000	24042120110000	24044230110000	24044300060000	24044010510000
24044270170000	24042220080000	24041020460000	24041020420000	24042110040000
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24042150010000	24042260050000	24042260060000	24041190050000	24041190040000
24042080150000	24041020730000	24043080560000	24043260450000	24041140270000
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24041130150000	24042180230000	24042180180000	24044160230000	24041020310000
24041070680000	24041030470000	24042210140000	24044100270000	24042000470000
24041110640000	24041011310000	24042080240000	24042130150000	24043320160000
24043050660000	24042170230000	24042250140000	24043130530000	24043020260000
24041011120000	24042090220000	24043020300000	24041030400000	24044090320000
24041020830000	24041080140000	24041120190000	24041120210000	24044060250000
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24044230190000	24042170410000	24041020980000	24044260060000	24041021100000
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24041120160000	24041120180000	24041120200000	24041060720000	24042300040000
24044240060000	24041130190000	24041100600000	24042220120000	24043270410000
24043270400000	24043090310000	24041120250000	24042040490000	24041011200000

24043250210000	24042170280000	24042230190000	24042230210000	24042300030000
24042090090000	24042070250000	24044240140000	24041010960000	24041011070000
24042280180000	24041070630000	24042090040000	24041021060000	24041030420000
24042170450000	24042020530000	24042020550000	24044020310000	24042300060000
24044050300000	24044240050000	24043020090000	24044020370000	24043090260000
24042080250000	24042100320000	24041030430000	24041130200000	24041020930000
24042080050000	24042270030000	24042170290000	24042170360000	24042170430000
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24042230240000	24043220350000	24041010860000	24044230160000	24042040550000
24042280190000	24043020410000	24044160520000	24042250150000	24042190160000
24042300080000	24041080570000	24042040570000	24041110320000	24042110150000
24042110230000	24042080230000	24042100380000	24042100360000	24042170420000
24043180480000	24041010970000	24042280090000	24042240090000	24042110240000
24042260080000	24042260090000	24042130130000	24042290120000	24042240180000
24041190130000	24041020990000	24042270070000	24042270090000	24043030150000
24041060700000	24042130160000	24042290100000	24042150080000	24043120350000
24042270010000				

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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