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	24042170430000
Property address	5116 W 91ST ST
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	**$26,493**	**$3,507**

11.7% of the current assessed value.
Estimated tax effect about $744 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 650 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 $21.43 per square foot. This home is assessed at $24.27 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,236 square feet gives $26,493. 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	1,236 square feet
Land area	6,875 square feet
Year built	1968
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	$24.27

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	1,081
3	Built within 15 years of this home	675
4	Same building type	651
5	Same construction quality grade	650

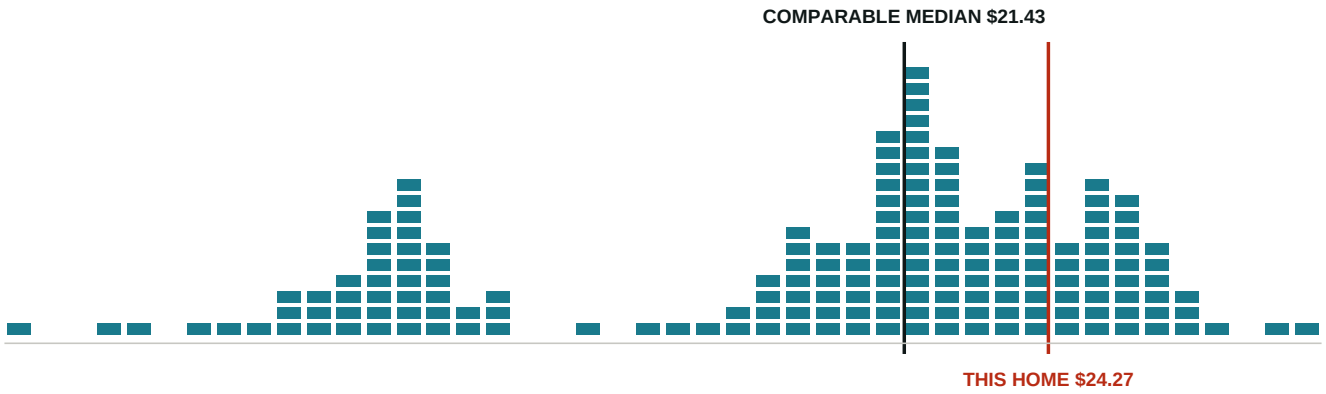
The comparable figure used is the median of all 650 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 650 properties 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	650
Lowest assessed	$3.72 per square foot
25th percentile	$18.31 per square foot
Median	$21.43 per square foot
75th percentile	$23.99 per square foot
Highest assessed	$29.65 per square foot
This home	$24.27 per square foot
Position	assessed above 506 of the 650 comparable properties, the 78th percentile



$3.72 per sq ft — 650 comparable properties by assessed value per square foot, one mark is 4 properties — $29.65 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 650 comparables	$21.43
Building area of this home	1,236 sq ft
Median multiplied by building area	**$26,493**
Current total assessed value	$30,000
Difference, the reduction requested	**$3,507**

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 $3,507 in assessed value is worth roughly $744 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

650 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 650 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
24043020280000	9146 S 54TH CT	1,226	1955	3	1	$11,719	$9.56
24043110030000	9207 S 54TH CT	1,244	1953	2	1	$12,450	$10.01
24043110040000	9207 S 54TH CT	1,244	1953	2	1	$12,450	$10.01
24041090070000	5317 W 89TH ST	1,243	1953	3	1	$13,320	$10.72
24041090080000	5317 W 89TH ST	1,243	1953	3	1	$13,320	$10.72
24043020130000	9143 S 55TH AVE	1,226	1955	3	1	$13,250	$10.81
24043020120000	9143 S 55TH AVE	1,226	1955	3	1	$13,250	$10.81
24044080100000		1,242	1953	3	1	$13,750	$11.07
24044080110000		1,242	1953	3	1	$13,750	$11.07
24044000450000		1,227	1956	3	1	$13,750	$11.21
24044000460000		1,227	1956	3	1	$13,750	$11.21
24044070190000		1,252	1954	3	1	$14,250	$11.38
24041090020000		1,248	1953	3	1	$14,250	$11.42
24041090010000		1,248	1953	3	1	$14,250	$11.42
24041100210000		1,232	1956	3	1	$14,240	$11.56
24041100200000		1,232	1956	3	1	$14,240	$11.56
24042040140000		1,225	1963	3	1	$14,830	$12.11
24042040150000		1,225	1963	3	1	$14,830	$12.11
24043020290000		1,226	1955	3	1	$16,233	$13.24
24041120270000		1,224	1955	3	1	$23,000	$18.79
24043260480000		1,224	1956	3	1	$23,000	$18.79
24041020890000		1,226	1958	3	1	$23,347	$19.04
24042170260000		1,248	1954	3	1	$24,000	$19.23
24041020860000		1,247	1957	3	1	$24,000	$19.25
24042140070000		1,244	1954	3	1	$24,000	$19.29
24042160100000		1,244	1954	3	1	$24,000	$19.29
24042130050000		1,236	1954	3	1	$24,000	$19.42
24044020450000		1,235	1953	3	1	$24,000	$19.43
24044020470000		1,229	1953	3	1	$24,000	$19.53
24041020750000		1,226	1957	3	1	$24,000	$19.58
24041010830000		1,222	1957	3	1	$24,000	$19.64
24042120050000		1,248	1954	3	1	$25,000	$20.03
24042120060000		1,248	1955	3	1	$25,000	$20.03
24042110110000		1,248	1954	3	1	$25,000	$20.03
24043060530000		1,246	1956	3	1	$25,000	$20.06
24043020370000		1,240	1955	3	1	$25,000	$20.16
24041020700000		1,228	1958	3	1	$25,000	$20.36
24041020900000		1,226	1957	3	1	$25,000	$20.39
24043020360000		1,226	1955	3	1	$25,000	$20.39
24041020740000		1,226	1957	3	1	$25,000	$20.39

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24043020350000		1,226	1955	3	1	$25,000	$20.39
24041190020000		1,222	1956	3	1	$25,000	$20.46
24042140010000		1,248	1956	3	1	$27,000	$21.63
24041020980000		1,250	1959	3	1	$29,000	$23.20
24044260060000		1,248	1953	3	1	$29,000	$23.24
24044020340000		1,245	1955	2	1	$29,000	$23.29
24042270040000		1,238	1957	3	1	$29,000	$23.42
24041060720000		1,237	1964	3	1	$29,000	$23.44
24041120250000		1,223	1954	3	2	$29,000	$23.71
24041011200000		1,222	1966	3	1	$29,000	$23.73
24042170280000		1,222	1957	3	1	$29,000	$23.73
24042230190000		1,221	1958	3	1	$29,000	$23.75
24042230210000		1,221	1958	3	1	$29,000	$23.75
24041030430000		1,246	1966	3	1	$30,000	$24.08
24041130200000		1,246	1965	3	1	$30,000	$24.08
24041020930000		1,241	1959	4	1	$30,000	$24.17
24042080050000		1,240	1957	3	1	$30,000	$24.19
24042170430000	**5116 W 91ST ST**	**1,236**	**1968**	**3**	**1**	**$30,000**	**$24.27**
24042230240000		1,233	1962	3	1	$30,000	$24.33
24043020410000		1,228	1960	3	1	$30,000	$24.43
24041020990000		1,250	1961	3	1	$32,000	$25.60

Median of all 650 comparables: $21.43 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 650 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.

24044070250000	24041100240000	24043000060000	24044000480000	24043010030000
24043010050000	24041080150000	24043300200000	24044160160000	24043010040000
24044130120000	24041070410000	24044170020000	24043270290000	24043000180000
24043000170000	24044110430000	24044010290000	24044010300000	24043020280000
24041110040000	24041110030000	24043000440000	24041080110000	24041110430000
24041110420000	24041090500000	24041090490000	24043110030000	24043110040000
24041110130000	24041110140000	24044010050000	24044010060000	24041080400000
24041080410000	24044110040000	24044110050000	24041090510000	24041090520000
24044080370000	24043100370000	24043100360000	24041090070000	24041090080000
24044130390000	24044130380000	24043020130000	24043020120000	24043010170000
24043010180000	24044000440000	24044000430000	24041080160000	24041110510000
24041110520000	24043130420000	24043130410000	24041080360000	24041080370000
24044080100000	24044080110000	24044070160000	24044070150000	24041060420000
24041060410000	24043010350000	24043010360000	24044000450000	24044000460000
24043210070000	24043210080000	24044010400000	24044010390000	24044010090000
24044010100000	24044070190000	24044070200000	24044010340000	24044010330000
24041090020000	24041090010000	24041080550000	24043010380000	24043010150000
24043010140000	24043010130000	24043010160000	24043010370000	24041080560000
24044010480000	24044010470000	24041090050000	24041090060000	24043010060000
24043010070000	24044010020000	24044010010000	24041100210000	24041100200000
24043200310000	24043200300000	24044010040000	24044010030000	24042020130000
24041090310000	24041090320000	24041080070000	24041080060000	24043100260000
24043100270000	24043010310000	24043010320000	24041100140000	24041100150000
24042040140000	24042040150000	24044070070000	24044070080000	24044080060000
24044080050000	24041070440000	24041070450000	24042040020000	24042040210000
24042040200000	24042020120000	24042040100000	24042040090000	24044170070000
24044170080000	24041110370000	24041110360000	24041110020000	24041110010000
24041070400000	24044080380000	24042040010000	24044070180000	24044070170000
24044070390000	24044070380000	24044170010000	24044110420000	24043020290000
24043270300000	24043020240000	24043020250000	24043000430000	24043180360000
24043180350000	24041080100000	24041080170000	24043300210000	24044160150000
24043000050000	24044130130000	24044000470000	24042170100000	24042150180000
24044090270000	24042120040000	24042160050000	24041080600000	24042170250000
24042130100000	24041010540000	24044080520000	24041040350000	24042150260000
24041020770000	24041120270000	24043260480000	24041020870000	24041020880000
24042150050000	24042090120000	24042170180000	24043040470000	24042120080000
24041020890000	24044070260000	24042140220000	24042090160000	24042110120000
24041020810000	24042140060000	24042100230000	24042120090000	24042170260000
24041020860000	24042140070000	24042160100000	24041020440000	24042130050000
24044020450000	24042180010000	24042170150000	24041020780000	24042170170000
24042180100000	24041100250000	24044020470000	24041020750000	24042080210000
24041010830000	24042100250000	24043260500000	24042180110000	24042100200000
24042110070000	24041020720000	24042220090000	24041010470000	24042130060000
24041080620000	24042180120000	24042120050000	24042120060000	24042110110000
24043060530000	24042200010000	24042170160000	24043020370000	24043100470000

24043020400000	24044020440000	24041020390000	24041190080000	24041020710000
24041020700000	24042180020000	24041020900000	24043020360000	24041020740000
24043020350000	24041110540000	24041190110000	24042150150000	24042130080000
24041190020000	24044250120000	24042130180000	24042210030000	24042300050000
24042180240000	24044110020000	24042130020000	24044020420000	24042300070000
24042120110000	24044010510000	24044270170000	24041011190000	24042220080000
24041020460000	24041020420000	24042110040000	24042260040000	24042210160000
24043150210000	24043100490000	24041190060000	24041190010000	24042100180000
24042100140000	24043050600000	24042220110000	24042180160000	24042210230000
24042210190000	24042180220000	24042190130000	24042220220000	24042200210000
24041190120000	24041011410000	24042170050000	24042230080000	24041040310000
24042110100000	24042250040000	24041190100000	24042240040000	24042090180000
24042100170000	24042090190000	24042120210000	24042100240000	24042190200000
24042120030000	24042200040000	24042120180000	24042140180000	24042200070000
24042250080000	24042140150000	24042190080000	24042080180000	24042140160000
24042110050000	24042230060000	24042160210000	24042210010000	24042210120000
24041010510000	24042190090000	24042200120000	24042210180000	24042220160000
24042200030000	24043120390000	24042160190000	24042200060000	24042180150000
24042210040000	24042160200000	24042211070000	24042140200000	24042120140000
24042140240000	24042180130000	24042040580000	24042210130000	24042160140000
24042150110000	24042170120000	24042170140000	24042170090000	24042170060000
24042150070000	24042150140000	24042200160000	24042240030000	24041190090000
24042120190000	24042180170000	24042130090000	24042190030000	24042200180000
24041040360000	24042210150000	24042140010000	24041020480000	24041120070000
24042220230000	24041020500000	24042090080000	24041090590000	24041080590000
24042100420000	24041011240000	24041020490000	24041020470000	24042170110000
24043040500000	24042150010000	24042260050000	24042260060000	24041190050000
24041190040000	24042080150000	24041020730000	24044270140000	24043080560000
24041140270000	24041021210000	24042200230000	24042220240000	24042260030000
24042270080000	24042110080000	24043150180000	24041130150000	24042180230000
24044200110000	24042180180000	24042250060000	24042110130000	24044030280000
24041070680000	24042200050000	24042240080000	24042210020000	24042140140000
24042230040000	24042140230000	24042190100000	24041030470000	24042160130000
24042210210000	24042190040000	24042160170000	24042210110000	24042160180000
24042140130000	24042210080000	24042210140000	24042220190000	24042210060000
24042140210000	24042190150000	24042120160000	24042120170000	24042160220000
24042190180000	24044100270000	24042000470000	24042100150000	24041110640000
24041011310000	24042220170000	24042130150000	24042170230000	24042250140000
24041030600000	24042110220000	24041011120000	24042110210000	24041010680000
24042090220000	24041030400000	24044090320000	24041040280000	24041020830000
24041080140000	24043280460000	24041120190000	24041120210000	24044060250000
24043080540000	24043100480000	24042300190000	24043250220000	24041140220000
24041011360000	24042220040000	24041110600000	24042020510000	24043030240000
24041011020000	24042170410000	24041020980000	24044260060000	24041021100000
24042230090000	24043150170000	24044020340000	24042290220000	24042270040000
24041120160000	24041120180000	24041120200000	24041060720000	24044060270000
24042300040000	24044240060000	24042190140000	24041130190000	24041100600000
24041021170000	24042220120000	24043270410000	24043270400000	24043090310000
24041120250000	24042040490000	24041011200000	24042170280000	24042230190000
24042230210000	24042300030000	24042090090000	24042070250000	24041010960000
24041011070000	24042280180000	24041070630000	24042090040000	24041021060000
24041030420000	24042170450000	24044060280000	24042020530000	24042020550000
24042300060000	24044240050000	24043020090000	24044020370000	24043090260000

24043030320000	24042080250000	24043110500000	24042100320000	24041030430000
24041130200000	24042110160000	24041110650000	24041011420000	24041120040000
24041020930000	24042310100000	24042080050000	24042270030000	24042170290000
24042170360000	24041010750000	24042250100000	24042310110000	24043150290000
24043150280000	24041070620000	24042170340000	24042090100000	24042230240000
24042080200000	24042100220000	24042090170000	24041010860000	24042040550000
24042280190000	24043020410000	24044160520000	24041010990000	24042250150000
24042190160000	24044260080000	24042250070000	24042230050000	24042230070000
24042300080000	24042040570000	24041110320000	24042110150000	24042110230000
24044240120000	24042080230000	24042100380000	24042100360000	24042170420000
24041110590000	24041110610000	24041090570000	24042130140000	24042190170000
24042270020000	24042220020000	24043180480000	24041120140000	24041010970000
24042080170000	24042250010000	24042280090000	24042090050000	24042100160000
24042100190000	24042240090000	24041010730000	24042110240000	24041020970000
24042290110000	24042260080000	24042260090000	24042130130000	24042290120000
24042200190000	24042220010000	24042200150000	24042220210000	24042220180000
24042240180000	24042240020000	24042240070000	24042090140000	24042240050000
24042090150000	24042290020000	24042290010000	24041070050000	24044090350000
24042230010000	24042230030000	24042250050000	24041190130000	24041020990000
24042270070000	24042270090000	24041011000000	24043030150000	24044200100000
24041020940000	24042090130000	24042290050000	24042280140000	24042280160000
24042280170000	24042290150000	24041060700000	24042260070000	24041010580000
24042110190000	24042150100000	24042190120000	24042220130000	24042210240000
24042190210000	24042220060000	24042280110000	24042290170000	24042290180000
24043180490000	24042130160000	24042080220000	24043030170000	24042280100000
24042110200000	24042110170000	24042290130000	24042110140000	24042210200000
24042200240000	24042200200000	24042200140000	24042210170000	24042220050000
24042200170000	24042220030000	24042220150000	24042200130000	24044020320000
24044090340000	24042290100000	24041030580000	24042280150000	24042260010000
24042290200000	24042190220000	24042190190000	24042280230000	24042280130000
24042290210000	24042150080000	24043080520000	24042020620000	24042220070000
24042200220000	24042210220000	24042290040000	24042270010000	24044030250000

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.