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	24042280160000
Property address	8728 S STEVENS DR
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
$29,000	**$24,172**	**$4,828**

16.7% of the current assessed value.
Estimated tax effect about $1,024 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 681 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 $21.51 per square foot. This home is assessed at $25.80 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,124 square feet gives $24,172. 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	1,124 square feet
Land area	6,600 square feet
Year built	1958
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	$29,000
Assessed value per square foot	$25.80

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	922
3	Built within 15 years of this home	808
4	Same building type	683
5	Same construction quality grade	681

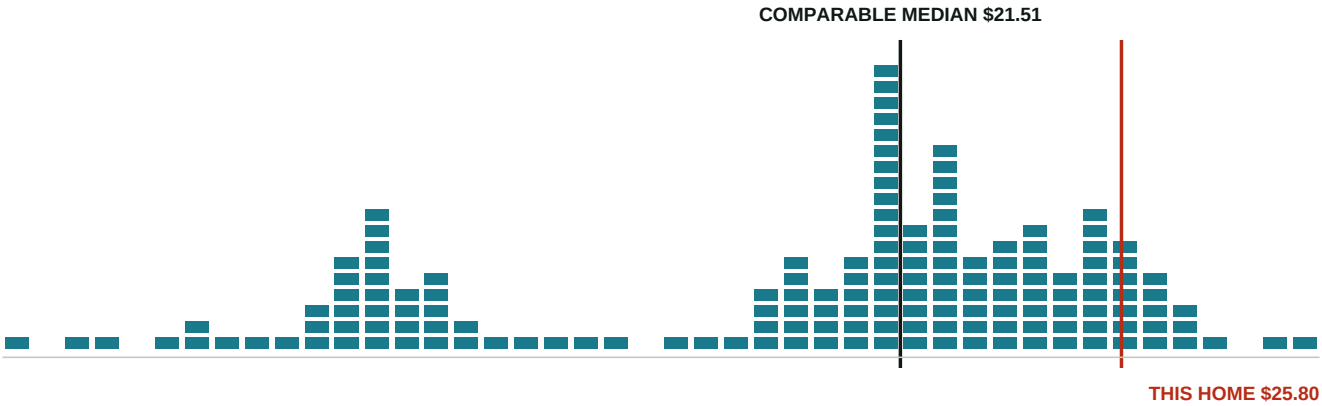
The comparable figure used is the median of all 681 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 681 properties 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	681
Lowest assessed	$4.06 per square foot
25th percentile	$18.69 per square foot
Median	$21.51 per square foot
75th percentile	$24.04 per square foot
Highest assessed	$29.65 per square foot
This home	$25.80 per square foot
Position	assessed above 614 of the 681 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 681 comparables	$21.51
Building area of this home	1,124 sq ft
Median multiplied by building area	**$24,172**
Current total assessed value	$29,000
Difference, the reduction requested	**$4,828**

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 $4,828 in assessed value is worth roughly $1,024 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

681 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 681 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
24044170040000	9405 S TULLEY AVE	1,124	1950	3	1	$9,864	$8.78
24041070440000		1,128	1960	3	1	$13,740	$12.18
24041070450000		1,128	1960	3	1	$13,740	$12.18
24042040210000		1,120	1956	3	1	$13,830	$12.35
24042040200000		1,120	1956	3	1	$13,830	$12.35
24044170030000		1,124	1950	3	1	$19,656	$17.49
24041190110000		1,126	1955	3	1	$23,000	$20.43
24043060220000		1,122	1950	3	1	$23,000	$20.50
24042250040000		1,128	1956	3	1	$24,000	$21.28
24041190100000		1,126	1955	3	1	$24,000	$21.31
24042240040000		1,126	1956	3	1	$24,000	$21.31
24042090180000		1,126	1955	3	1	$24,000	$21.31
24042100170000		1,126	1955	3	1	$24,000	$21.31
24042090190000		1,126	1956	3	1	$24,000	$21.31
24042120210000		1,124	1956	2	1	$23,963	$21.32
24042190200000		1,125	1955	3	1	$24,000	$21.33
24042120030000		1,125	1954	3	1	$24,000	$21.33
24042200040000		1,124	1954	3	1	$24,000	$21.35
24042120180000		1,124	1955	3	1	$24,000	$21.35
24042140180000		1,124	1955	3	1	$24,000	$21.35
24042200070000		1,124	1954	3	1	$24,000	$21.35
24042250080000		1,124	1956	3	1	$24,000	$21.35
24042140150000		1,124	1954	3	1	$24,000	$21.35
24042190080000		1,124	1954	3	1	$24,000	$21.35
24042080180000		1,124	1955	3	1	$24,000	$21.35
24042140160000		1,124	1954	3	1	$24,000	$21.35
24042230060000		1,122	1956	3	1	$24,000	$21.39
24042160210000		1,120	1955	3	1	$24,000	$21.43
24042210010000		1,120	1955	3	1	$24,000	$21.43
24042210120000		1,120	1955	3	1	$24,000	$21.43
24041010510000		1,120	1958	3	1	$24,000	$21.43
24042190090000		1,120	1954	3	1	$24,000	$21.43
24042200120000		1,120	1954	3	1	$24,000	$21.43
24042210180000		1,120	1960	3	1	$24,000	$21.43
24042220160000		1,120	1956	3	1	$24,000	$21.43
24042200030000		1,120	1954	3	1	$24,000	$21.43
24043120390000		1,120	1956	3	1	$24,000	$21.43
24042180180000		1,127	1955	3	1	$25,000	$22.18
24042250060000		1,125	1956	3	1	$25,000	$22.22
24042110130000		1,125	1954	4	1	$25,000	$22.22

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24042200050000		1,124	1954	3	1	$25,000	$22.24
24042240080000		1,124	1956	3	1	$25,000	$22.24
24042210020000		1,124	1954	3	1	$25,000	$22.24
24042140140000		1,124	1954	3	1	$25,000	$22.24
24042230040000		1,124	1956	3	1	$25,000	$22.24
24042140230000		1,124	1956	3	1	$25,000	$22.24
24042190100000		1,124	1954	3	1	$25,000	$22.24
24043110500000		1,123	1954	3	1	$27,000	$24.04
24042110160000		1,121	1957	3	1	$27,000	$24.09
24041110650000		1,121	1959	2	1	$27,000	$24.09
24042110150000		1,127	1957	3	1	$28,000	$24.84
24041110590000		1,121	1962	3	1	$28,000	$24.98
24041110610000		1,121	1961	3	1	$28,000	$24.98
24041020940000		1,126	1958	3	1	$29,000	$25.75
24042090130000		1,126	1955	3	1	$29,000	$25.75
24042290050000		1,126	1959	3	1	$29,000	$25.75
24042280140000		1,124	1959	3	1	$29,000	$25.80
24042280170000		1,124	1958	3	1	$29,000	$25.80
24042290150000		1,124	1958	3	1	$29,000	$25.80
24042280160000	**8728 S STEVENS DR**	**1,124**	**1958**	**3**	**1**	**$29,000**	**$25.80**
24042290040000		1,126	1958	3	1	$31,000	$27.53

Median of all 681 comparables: $21.51 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 681 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.

24041100240000	24043000060000	24044120310000	24044000480000	24043270260000
24044110060000	24041080150000	24043080190000	24043080210000	24043300200000
24043080200000	24044160160000	24044160190000	24041080380000	24044130120000
24044170040000	24041070410000	24043020280000	24041080110000	24044120320000
24044120330000	24043110030000	24043110040000	24044010310000	24044010320000
24044000270000	24041100440000	24041100450000	24043040310000	24043040300000
24044110040000	24044110050000	24041090510000	24041090520000	24044080370000
24043100370000	24043100360000	24041090070000	24041090080000	24043000280000
24043000270000	24043200090000	24043020130000	24043020120000	24043010170000
24043010180000	24043040340000	24043040350000	24044000440000	24044000430000
24041080160000	24043040400000	24043040410000	24041110510000	24041110520000
24041080360000	24041080370000	24043000140000	24043000130000	24044080100000
24044080110000	24044070160000	24044070150000	24041060420000	24041060410000
24044000450000	24044000460000	24043210070000	24043210080000	24044010350000
24044010360000	24044010400000	24044010390000	24044010090000	24044010100000
24044070190000	24044070200000	24044010340000	24044010330000	24043110170000
24043110160000	24041090020000	24041090010000	24041080550000	24043010380000
24043010150000	24043010140000	24043010130000	24043010160000	24043010370000
24041080560000	24041090050000	24041090060000	24043000320000	24043000310000
24044010020000	24044010010000	24041100210000	24041100200000	24043200310000
24043200300000	24044010040000	24044010030000	24041090310000	24041090320000
24041080070000	24041080060000	24043270020000	24043010310000	24043010320000
24041100140000	24041100150000	24042040140000	24042040150000	24043190290000
24043190300000	24043190070000	24043190080000	24041070440000	24041070450000
24042040020000	24042040210000	24042040200000	24043130440000	24043130450000
24042040100000	24042040090000	24043000460000	24044170070000	24044170080000
24041110370000	24041110360000	24043010280000	24043010270000	24041110020000
24041110010000	24043270010000	24043000450000	24041070400000	24044080380000
24043190370000	24043190380000	24042040010000	24044070180000	24044070170000
24043020290000	24043020240000	24043020250000	24043180360000	24043180350000
24041080100000	24043130060000	24043130050000	24044000280000	24044160200000
24041080170000	24043300210000	24041080390000	24044160150000	24044110070000
24043000050000	24044130130000	24044000470000	24044170030000	24043200080000
24043110450000	24041010540000	24041040350000	24042150260000	24041020770000
24043150160000	24041120270000	24043260480000	24044260180000	24044290210000
24044260150000	24041020870000	24041020880000	24042150050000	24044270090000
24042170180000	24043040470000	24041020890000	24042170260000	24044250170000
24041020860000	24042140070000	24042160100000	24043000480000	24044000500000
24041020440000	24043150190000	24042130050000	24043060510000	24044020450000
24042180010000	24042170150000	24041020780000	24041110560000	24041100250000
24041020400000	24044020480000	24044020470000	24041020750000	24044090240000
24041010830000	24044020500000	24042100250000	24043260500000	24042180110000
24041020720000	24041010470000	24044300030000	24044260120000	24041080620000
24042180120000	24042120050000	24042120060000	24042110110000	24043060530000
24042170160000	24043020370000	24043100470000	24043020400000	24044020440000

24041020390000	24044250270000	24041190080000	24041020700000	24041020900000
24043020360000	24041020740000	24043020350000	24041190110000	24041190020000
24044250120000	24043060220000	24042130180000	24044020490000	24042300050000
24042180240000	24043270250000	24044110020000	24042130020000	24044020420000
24043110470000	24044050310000	24042300070000	24043060210000	24044300060000
24044010510000	24044270170000	24041011190000	24042220080000	24041020460000
24041020420000	24042110040000	24041190070000	24042260040000	24042210160000
24043100490000	24041190060000	24041190010000	24042100180000	24042100140000
24043050600000	24043060480000	24042220110000	24042180160000	24042210230000
24042210190000	24042180220000	24042190130000	24042220220000	24042200210000
24041190120000	24042170050000	24042230080000	24044070510000	24044290100000
24044270110000	24044290200000	24041040310000	24042110100000	24042250040000
24041190100000	24042240040000	24042090180000	24042100170000	24042090190000
24042120210000	24042100240000	24042190200000	24042120030000	24042200040000
24042120180000	24042140180000	24042200070000	24042250080000	24042140150000
24042190080000	24042080180000	24042140160000	24042230060000	24042160210000
24042210010000	24042210120000	24041010510000	24042190090000	24042200120000
24042210180000	24042220160000	24042200030000	24043120390000	24042160190000
24042200060000	24042180150000	24042210040000	24042160200000	24042210070000
24042140200000	24042120140000	24042140240000	24042180130000	24042040580000
24042210130000	24042160140000	24042150110000	24042170120000	24042170140000
24042170090000	24042170060000	24042150070000	24042150140000	24042200160000
24042240030000	24041190090000	24042120190000	24042180170000	24042130090000
24042190030000	24041040230000	24042200180000	24041040360000	24042210150000
24042080100000	24042140010000	24041020480000	24041120070000	24042220230000
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24041020490000	24041020470000	24042170110000	24043240100000	24043200510000
24044090330000	24043040500000	24042150010000	24042260050000	24042260060000
24044250020000	24041190050000	24041190040000	24042080150000	24044270140000
24044020460000	24044260190000	24043080560000	24043260450000	24042200230000
24042220240000	24044080650000	24042260030000	24042270080000	24044030300000
24042110080000	24042180230000	24044290040000	24044300110000	24044280110000
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24044230220000	24044230190000	24041020980000	24044260060000	24041021100000
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24042270040000	24041120160000	24041120180000	24041010480000	24041120200000
24041060720000	24042300040000	24044240060000	24042190140000	24041100600000
24043270410000	24043270400000	24043090310000	24041120250000	24041011200000

24043250210000	24042170280000	24042230190000	24042230210000	24042300030000
24042090090000	24044240140000	24041010960000	24041011070000	24044250010000
24042280180000	24041070630000	24041030420000	24044020310000	24042300060000
24044050300000	24043020090000	24044020370000	24043090260000	24043030320000
24043110500000	24042100320000	24041030430000	24041130200000	24042110160000
24041110650000	24044300010000	24041120040000	24041020930000	24041040200000
24042080050000	24042270030000	24042170290000	24042170360000	24042170430000
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24042250150000	24042190160000	24044260080000	24042250070000	24042230050000
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24041110320000	24042110150000	24042110230000	24044240120000	24042080230000
24042100380000	24042100360000	24043160020000	24042170420000	24041110590000
24041110610000	24041090570000	24042130140000	24042190170000	24042270020000
24042220020000	24044240250000	24043180480000	24041120140000	24041010970000
24042080170000	24042250010000	24042280090000	24042090050000	24042100160000
24042100190000	24042240090000	24041010730000	24044260090000	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
24042280170000	24042290150000	24041060700000	24042260070000	24041010580000
24042280040000	24042110190000	24042150100000	24042190120000	24042220130000
24042210240000	24042190210000	24042220060000	24042280110000	24044120480000
24042290170000	24042290180000	24043020340000	24043180490000	24042130160000
24042080220000	24044020380000	24044020400000	24043030170000	24042280100000
24042110200000	24042110170000	24042290130000	24042110140000	24042210200000
24042200240000	24042200200000	24042200140000	24042210170000	24042220050000
24042200170000	24042220030000	24042220150000	24042200130000	24043190490000
24044020320000	24044090340000	24042290100000	24044080620000	24041030580000
24042280030000	24042280150000	24044250110000	24042260010000	24042290200000
24042190220000	24042190190000	24042280230000	24042280130000	24041010790000
24042290210000	24043080520000	24042020620000	24042220070000	24042200220000
24042210220000	24042290040000	24044250280000	24043120350000	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.

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