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	24052000470000
Property address	5932 W 87TH PL
Township	Worth (39)
Assessor neighborhood	39030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$31,000	**$26,410**	**$4,590**

14.8% of the current assessed value.
Estimated tax effect about $974 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 139 other properties in assessor neighborhood 39030 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 $20.62 per square foot. This home is assessed at $24.20 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,281 square feet gives $26,410. 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	1,281 square feet
Land area	5,400 square feet
Year built	1976
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	$31,000
Assessed value per square foot	$24.20

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	392
2	Building area within 15% of this home	287
3	Built within 15 years of this home	143
4	Same building type	139
5	Same construction quality grade	139

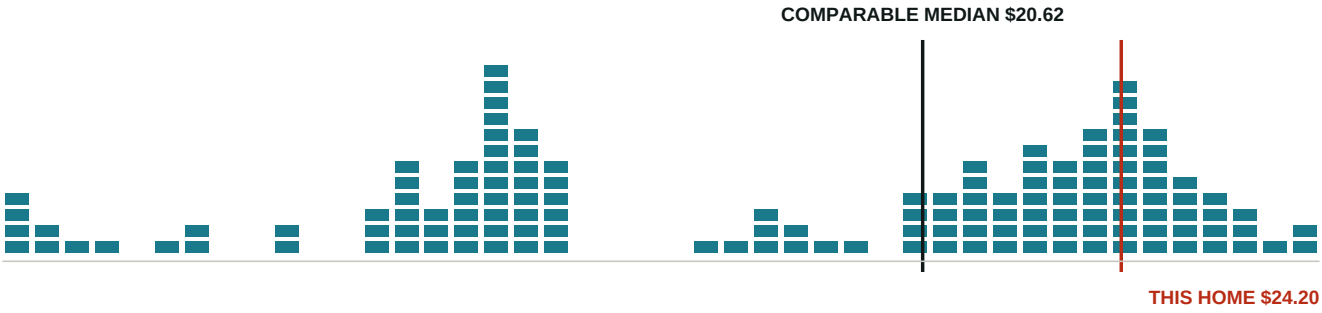
The comparable figure used is the median of all 139 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 139 properties 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	139
Lowest assessed	$4.01 per square foot
25th percentile	$12.81 per square foot
Median	$20.62 per square foot
75th percentile	$23.94 per square foot
Highest assessed	$27.78 per square foot
This home	$24.20 per square foot
Position	assessed above 110 of the 139 comparable properties, the 79th percentile



$4.01 per sq ft — 139 comparable properties by assessed value per square foot, one mark is one property — $27.78 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 139 comparables	$20.62
Building area of this home	1,281 sq ft
Median multiplied by building area	**$26,410**
Current total assessed value	$31,000
Difference, the reduction requested	**$4,590**

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 $4,590 in assessed value is worth roughly $974 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

139 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 139 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
24052300290000	5726 W 91ST ST	1,297	1972	3	1	$5,419	$4.18
24052150220000	5638 W 89TH ST	1,282	1985	3	2	$5,792	$4.52
24052090370000	5806 W 88TH PL	1,255	1982	3	1	$5,786	$4.61
24052030260000	5644 W 87TH PL	1,250	1968	3	1	$9,446	$7.56
24052300170000	5707 W 90TH PL HSE	1,277	1982	3	1	$9,660	$7.56
24052150260000	5636 W 89TH ST	1,272	1961	3	1	$15,440	$12.14
24052150250000	5636 W 89TH ST	1,272	1961	3	1	$15,440	$12.14
24052080280000	5930 W 88TH PL	1,250	1970	3	1	$15,416	$12.33
24052080290000	5930 W 88TH PL	1,250	1970	3	1	$15,416	$12.33
24052000300000	5944 W 87TH PL	1,323	1968	4	1	$16,440	$12.43
24052000310000	5944 W 87TH PL	1,323	1968	4	1	$16,440	$12.43
24052120120000	5953 W 88TH PL	1,289	1976	3	1	$16,416	$12.74
24052120110000	5953 W 88TH PL	1,289	1976	3	1	$16,416	$12.74
24052220150000	5921 W 89TH PL	1,282	1974	3	1	$16,416	$12.80
24052220160000	5921 W 89TH PL	1,282	1974	3	1	$16,416	$12.80
24052230240000	5836 W 90TH ST	1,248	1972	3	1	$16,048	$12.86
24052230230000	5836 W 90TH ST	1,248	1972	3	1	$16,048	$12.86
24052050380000	5808 W 88TH ST	1,258	1972	3	1	$16,548	$13.15
24052050340000	5814 W 88TH ST	1,258	1976	3	1	$16,548	$13.15
24052050330000	5814 W 88TH ST	1,258	1976	3	1	$16,548	$13.15
24052050370000	5808 W 88TH ST	1,258	1972	3	1	$16,548	$13.15
24052030270000		1,250	1968	3	1	$22,482	$17.99
24052300160000		1,277	1982	3	1	$23,220	$18.18
24052180400000		1,286	1969	3	1	$27,000	$21.00
24052300300000		1,297	1972	3	1	$27,269	$21.02
24052050430000		1,267	1961	3	1	$27,000	$21.31
24052110520000		1,244	1961	3	1	$27,000	$21.70
24052090380000		1,255	1982	3	1	$27,310	$21.76
24052310280000		1,300	1966	3	1	$29,000	$22.31
24052260440000		1,296	1977	3	1	$29,000	$22.38
24052000460000		1,281	1976	3	2	$29,000	$22.64
24052150230000		1,282	1985	3	2	$29,088	$22.69
24052170090000		1,253	1975	3	1	$29,000	$23.14
24052140010000		1,296	1973	3	1	$30,000	$23.15
24052140470000		1,292	1974	3	1	$30,116	$23.31
24052140480000		1,286	1974	3	1	$30,000	$23.33
24052300440000		1,322	1973	3	1	$31,000	$23.45
24052180450000		1,277	1975	3	1	$30,000	$23.49
24052060460000		1,272	1974	3	1	$30,000	$23.58
24052110570000		1,269	1973	3	1	$30,000	$23.64

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24052130470000		1,269	1972	3	1	$30,000	$23.64
24052150440000		1,260	1978	3	1	$30,000	$23.81
24052260460000		1,254	1980	3	1	$30,000	$23.92
24052300430000		1,250	1968	3	1	$30,000	$24.00
24052300420000		1,250	1968	3	1	$30,000	$24.00
24052190090000		1,248	1972	3	1	$30,000	$24.04
24052270400000		1,248	1976	3	1	$30,000	$24.04
24052260470000		1,289	1978	3	1	$31,000	$24.05
24052000470000	**5932 W 87TH PL**	**1,281**	**1976**	**3**	**1**	**$31,000**	**$24.20**
24052110540000		1,277	1969	3	1	$31,000	$24.28
24052110550000		1,277	1969	3	1	$31,000	$24.28
24052310270000		1,274	1966	3	1	$31,000	$24.33
24052060450000		1,272	1972	3	1	$31,000	$24.37
24052140500000		1,270	1981	3	1	$31,000	$24.41
24052110560000		1,269	1973	3	1	$31,000	$24.43
24052120480000		1,296	1978	3	1	$32,000	$24.69
24052150450000		1,263	1985	3	1	$32,000	$25.34
24052210420000		1,260	1972	3	1	$32,000	$25.40
24052310330000		1,271	1982	3	1	$33,000	$25.96
24052130480000		1,269	1972	3	3	$34,000	$26.79
24052310010000		1,296	1974	3	2	$36,000	$27.78

Median of all 139 comparables: $20.62 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 139 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.

24052090350000	24052300290000	24052100270000	24052150220000	24052090370000
24052030280000	24052220050000	24052270430000	24052100080000	24052030260000
24052300170000	24052130130000	24052130040000	24052100130000	24052100120000
24052050390000	24052050400000	24052210020000	24052210030000	24052020270000
24052020280000	24052130020000	24052130010000	24052250240000	24052250230000
24052150260000	24052150250000	24052080280000	24052080290000	24052000300000
24052000310000	24052120120000	24052120110000	24052220150000	24052220160000
24052060220000	24052230240000	24052230230000	24052060210000	24052050380000
24052050340000	24052050330000	24052050370000	24052130110000	24052130100000
24052160310000	24052160300000	24052130060000	24052130050000	24052160160000
24052160170000	24052220230000	24052220240000	24052130230000	24052130220000
24052070120000	24052070130000	24052220060000	24052270270000	24052130120000
24052130030000	24052030270000	24052300160000	24052070410000	24052090360000
24052130430000	24052120450000	24052250440000	24052100280000	24052100070000
24052180400000	24052300300000	24052110530000	24052030290000	24052050430000
24052270390000	24052240520000	24052110520000	24052090380000	24052250450000
24052050410000	24052050420000	24052310280000	24052260350000	24052260440000
24052230470000	24052230460000	24052170500000	24052000460000	24052150230000
24052250250000	24052170090000	24052140010000	24052200180000	24052140470000
24052140480000	24052300440000	24052180450000	24052060460000	24052110570000
24052130470000	24052150410000	24052150440000	24052260460000	24052210060000
24052300430000	24052300420000	24052190090000	24052270400000	24052260470000
24052110540000	24052110550000	24052310270000	24052060450000	24052140500000
24052110560000	24052320070000	24052160430000	24052160450000	24052170510000
24052120480000	24052080460000	24052160400000	24052200010000	24052150450000
24052160440000	24052210420000	24052200150000	24052200160000	24052280410000
24052310120000	24052310330000	24052150430000	24052230510000	24052100540000
24052310230000	24052130480000	24052220500000	24052310010000	

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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