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	24052200340000
Property address	8932 S PARKSIDE AVE
Township	Worth (39)
Assessor neighborhood	39030
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$29,000

19.3% of the current assessed value.

COMPARABLES IMPLY

$23,413

Estimated tax effect about $1,185 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,587

SECTION 1

The argument in one paragraph

The Assessor values 31 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 $14.10 per square foot. This home is assessed at $17.46 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,661 square feet gives $23,413. 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	1,661 square feet
Land area	7,440 square feet
Year built	1946
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$17.46

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	49
2	Building area within 15% of this home	35
3	Built within 15 years of this home	31
4	Same building type	31
5	Same construction quality grade	31

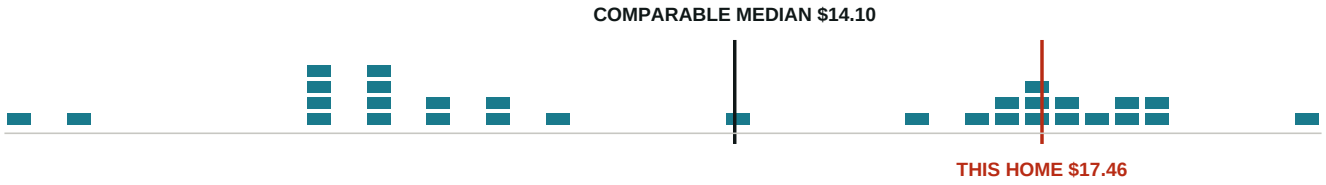
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$6.10 per square foot
25th percentile	$10.15 per square foot
Median	$14.10 per square foot
75th percentile	$17.51 per square foot
Highest assessed	$20.52 per square foot
This home	$17.46 per square foot
Position	assessed above 23 of the 31 comparable properties, the 74th percentile



$6.10 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $20.52 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$14.10
Building area of this home	1,661 sq ft
Median multiplied by building area	**$23,413**
Current total assessed value	$29,000
Difference, the reduction requested	**$5,587**

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 $5,587 in assessed value is worth roughly $1,185 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

All 31 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24052230220000	5840 W 90TH ST	1,826	1952	3	2	$11,140	$6.10
24052280370000	5904 W 91ST ST	1,547	1957	6	2	$10,882	$7.03
24052050260000	5828 W 88TH ST	1,692	1942	3	2	$16,048	$9.48
24052050250000	5828 W 88TH ST	1,692	1942	3	2	$16,048	$9.48
24052210250000	8926 S CENTRAL AVE	1,502	1949	3	1	$14,260	$9.49
24052210260000	8926 S CENTRAL AVE	1,502	1949	3	1	$14,260	$9.49
24052180170000	5705 W 89TH ST	1,878	1956	4	2	$19,060	$10.15
24052180180000	5705 W 89TH ST	1,878	1956	5	2	$19,060	$10.15
24052250180000	5923 W 90TH ST	1,530	1951	3	2	$15,530	$10.15
24052250190000	5923 W 90TH ST	1,530	1951	3	2	$15,554	$10.17
24052050130000	5817 W 87TH PL	1,669	1942	4	2	$18,048	$10.81
24052050120000	5817 W 87TH PL	1,669	1942	4	2	$18,048	$10.81
24052080140000	5939 W 88TH ST	1,470	1945	4	2	$16,916	$11.51
24052080130000	5939 W 88TH ST	1,470	1945	4	2	$16,916	$11.51
24052230210000	5840 W 90TH ST	1,826	1952	3	2	$22,045	$12.07
24052280380000	5904 W 91ST ST	1,547	1957	4	2	$21,806	$14.10
24052280430000	5933 W 90TH PL	1,786	1955	3	1	$29,000	$16.24
24052110460000	5636 W 88TH ST	1,775	1951	3	2	$30,000	$16.90
24052100420000	5747 W 88TH ST	1,884	1955	3	2	$32,000	$16.99
24052300320000	5722 W 91ST ST	1,459	1938	3	1	$25,000	$17.14
24052180520000	5708 W 89TH PL	1,444	1939	3	1	$25,000	$17.31
24052150120000	5615 W 88TH PL	1,901	1938	4	2	$33,000	$17.36
24052180370000	5704 W 89TH PL	1,610	1946	4	1	$28,000	$17.39
24052200340000	**8932 S PARKSIDE AVE**	**1,661**	**1946**	**3**	**2**	**$29,000**	**$17.46**
24052040250000	5901 W 87TH PL	1,872	1956	6	2	$33,000	$17.63
24052150070000	5623 W 88TH PL	1,572	1938	2	1	$28,000	$17.81
24052260400000	5800 W 90TH PL	1,786	1942	3	1	$32,000	$17.92
24052320110000	9053 S PARKSIDE AVE	1,523	1946	6	1	$28,000	$18.38
24052160470000	5907 W 89TH ST	1,458	1946	3	2	$27,000	$18.52
24052070040000	5643 W 87TH PL	1,714	1935	5	2	$32,000	$18.67
24052040420000	8735 S AUSTIN AVE	1,813	1959	4	2	$34,000	$18.75
24052150460000	5653 W 88TH PL	1,462	1961	3	2	$30,000	$20.52

Median of all 31 comparables: $14.10 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 31 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.

24052230220000	24052280370000	24052050260000	24052050250000	24052210250000
24052210260000	24052180170000	24052180180000	24052250180000	24052250190000
24052050130000	24052050120000	24052080140000	24052080130000	24052230210000
24052280380000	24052280430000	24052110460000	24052100420000	24052300320000
24052180520000	24052150120000	24052180370000	24052040250000	24052150070000
24052260400000	24052320110000	24052160470000	24052070040000	24052040420000
24052150460000				

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.