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	24064290260000
Property address	9154 S CRESCENT CT
Township	Worth (39)
Assessor neighborhood	39010
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,703	**$27,571**	**$3,132**

10.2% of the current assessed value.
Estimated tax effect about $664 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 119 other properties in assessor neighborhood 39010 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 $27.43 per square foot. This home is assessed at $30.55 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,005 square feet gives $27,571. 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	1,005 square feet
Land area	7,565 square feet
Year built	1974
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$30,703
Assessed value per square foot	$30.55

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	815
2	Building area within 15% of this home	128
3	Built within 15 years of this home	119
4	Same building type	119
5	Same construction quality grade	119

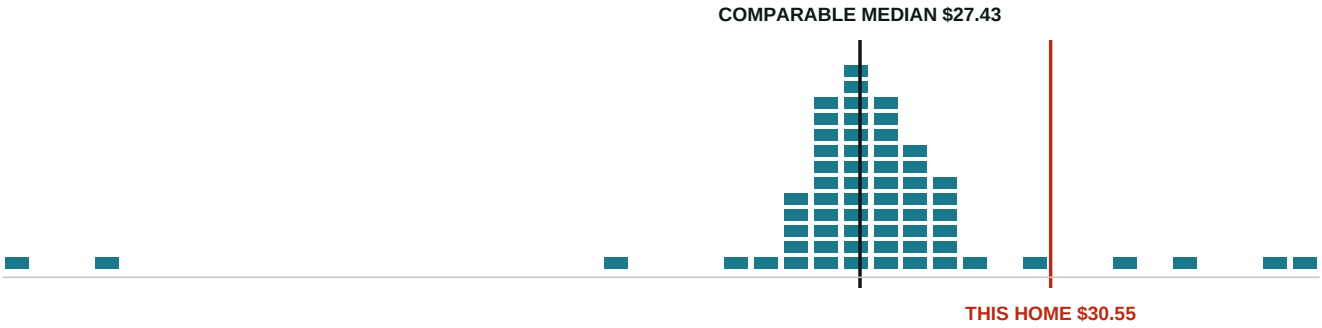
The comparable figure used is the median of all 119 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 119 properties 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	119
Lowest assessed	$13.41 per square foot
25th percentile	$27.06 per square foot
Median	$27.43 per square foot
75th percentile	$28.14 per square foot
Highest assessed	$34.95 per square foot
This home	$30.55 per square foot
Position	assessed above 114 of the 119 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 119 comparables	$27.43
Building area of this home	1,005 sq ft
Median multiplied by building area	**$27,571**
Current total assessed value	$30,703
Difference, the reduction requested	**$3,132**

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 $3,132 in assessed value is worth roughly $664 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

119 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 119 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
24054040210000	9118 S CENTRAL AVE	1,063	1961	3	1	$14,260	$13.41
24054040220000	9118 S CENTRAL AVE	1,063	1961	3	1	$14,260	$13.41
24082000820000	9833 S MASON AVE	1,066	1964	3	1	$16,102	$15.11
24084130140000	9833 S MASON AVE	1,066	1964	3	1	$16,264	$15.26
24082190080000	9825 S MAYFIELD AVE HSE	1,097	1965	3	1	$29,000	$26.44
24082000200000	9725 S MASON AVE	1,095	1963	3	1	$29,000	$26.48
24082060200000	9528 S CENTRAL AVE	1,092	1965	3	1	$29,000	$26.56
24082060210000	9532 S CENTRAL AVE	1,092	1965	3	1	$29,000	$26.56
24082200240000	9813 S MANSFIELD AVE	1,080	1971	3	1	$29,000	$26.85
24054060130000	9200 S MAJOR AVE	1,000	1961	3	1	$26,908	$26.91
24082200190000	9824 S MENARD AVE	1,075	1966	2	1	$29,000	$26.98
24082200160000	9829 S MANSFIELD AVE	1,075	1966	3	1	$29,036	$27.01
24082190120000	9805 S MAYFIELD AVE	1,107	1964	3	1	$30,000	$27.10
24084130020000	5936 W 99TH ST	1,107	1964	3	1	$30,000	$27.10
24084130100000	5917 W 99TH ST	1,107	1964	3	1	$30,000	$27.10
24082000640000	9828 S MASON AVE	1,069	1963	3	1	$29,000	$27.13
24082000590000	9808 S MASON AVE	1,069	1963	3	1	$29,000	$27.13
24082000580000	9804 S MASON AVE	1,069	1963	3	1	$29,000	$27.13
24082250140000	5900 W 97TH ST	1,104	1966	3	1	$30,000	$27.17
24082190190000	9816 S MANSFIELD AVE	1,066	1965	3	1	$29,000	$27.20
24062120150000	8754 S NATOMA AVE	1,102	1974	3	1	$30,000	$27.22
24054030080000	9129 S MAJOR AVE	1,098	1962	3	1	$30,000	$27.32
24062050310000	6745 W 89TH PL	1,061	1972	2	1	$29,000	$27.33
24082070200000	9609 S MAYFIELD AVE	1,097	1967	3	1	$30,000	$27.35
24082190260000	9804 S MANSFIELD AVE	1,097	1966	3	1	$30,000	$27.35
24082130250000	9744 S MANSFIELD AVE	1,097	1965	3	1	$30,000	$27.35
24082190180000	9832 S MANSFIELD AVE HSE	1,097	1966	3	1	$30,000	$27.35
24082190170000	9833 S MAYFIELD AVE	1,097	1965	3	1	$30,000	$27.35
24082190160000	9837 S MAYFIELD AVE HSE	1,097	1965	3	1	$30,000	$27.35
24054170380000	5924 W LYNWOOD DR	1,096	1961	3	1	$30,000	$27.37
24082200210000		1,080	1967	3	2	$30,000	$27.78
24082200220000		1,080	1967	3	1	$30,000	$27.78
24082150280000		1,075	1966	3	1	$30,000	$27.91
24082200140000		1,075	1965	3	1	$30,000	$27.91
24082250110000		1,075	1966	3	1	$30,000	$27.91
24082000610000		1,069	1964	3	1	$30,000	$28.06
24062030120000		1,050	1961	3	1	$29,500	$28.10
24082190220000		1,066	1966	3	1	$30,000	$28.14
24082190250000		1,066	1965	3	1	$30,000	$28.14
24082190240000		1,066	1965	3	1	$30,000	$28.14

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24082130300000		1,066	1965	3	1	$30,000	$28.14
24082190100000		1,066	1964	3	1	$30,000	$28.14
24082190210000		1,066	1965	3	1	$30,000	$28.14
24082190110000		1,066	1966	3	1	$30,000	$28.14
24082190200000		1,066	1965	3	1	$30,000	$28.14
24082000350000		1,062	1965	3	1	$30,000	$28.25
24082130290000		1,097	1965	3	1	$31,000	$28.26
24062120030000		1,096	1961	3	1	$31,000	$28.28
24082000230000		1,083	1964	3	1	$31,000	$28.62
24082250150000		1,048	1965	3	1	$30,000	$28.63
24053120160000		1,081	1968	3	1	$31,000	$28.68
24082000240000		1,075	1965	3	2	$31,000	$28.84
24082150200000		1,075	1968	3	1	$31,000	$28.84
24082250130000		1,075	1965	3	1	$31,000	$28.84
24051020460000		1,103	1972	3	1	$32,000	$29.01
24082150210000		1,032	1966	3	1	$30,000	$29.07
24082140160000		1,066	1967	3	1	$31,000	$29.08
24082000210000		950	1963	3	2	$28,000	$29.47
24064290260000	**9154 S CRESCENT CT**	**1,005**	**1974**	**3**	**1**	**$30,703**	**$30.55**
24062060380000		1,104	1986	3	2	$36,000	$32.61
24053000120000		1,103	1961	3	1	$36,000	$32.64

Median of all 119 comparables: $27.43 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 119 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.

24054040210000	24054040220000	24082000820000	24084130140000	24082000260000
24054160050000	24054100120000	24082000540000	24054090060000	24054020110000
24082190080000	24082000200000	24082000750000	24082000800000	24082000780000
24082060200000	24082060210000	24054100040000	24082200230000	24054080030000
24054170370000	24082200240000	24054060130000	24082150300000	24082150270000
24082200190000	24082000710000	24082000180000	24082000430000	24082200160000
24082190120000	24084130020000	24084130100000	24084130110000	24082190130000
24082130190000	24084130060000	24084130120000	24082000640000	24082000590000
24082000580000	24082250140000	24082190190000	24062120150000	24054030080000
24062050310000	24082070200000	24082190260000	24082130250000	24082190180000
24082190170000	24082190160000	24054170380000	24082000720000	24082000790000
24082000380000	24082000740000	24082000760000	24082000700000	24054160060000
24054100020000	24062030110000	24082000150000	24053120180000	24082200210000
24082200220000	24053010370000	24082000320000	24082000300000	24082000280000
24082150280000	24082200140000	24082250110000	24082110280000	24082130320000
24082020170000	24062030410000	24082190140000	24082130330000	24082190090000
24084130080000	24082130150000	24082130110000	24082000610000	24062030120000
24082190220000	24082190250000	24082190240000	24082130300000	24082190100000
24082190210000	24082190110000	24082190200000	24064300290000	24082000350000
24082130290000	24051020450000	24062120030000	24054130130000	24064250250000
24082000230000	24082250150000	24053120160000	24082000240000	24082150200000
24082250130000	24082130170000	24082130180000	24082130080000	24051020460000
24082150210000	24082140160000	24082000210000	24064270220000	24082000680000
24062060380000	24053000120000	24053100110000	24051020500000	

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.