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	24121090850000
Property address	9561 S MOZART ST
Township	Worth (39)
Assessor neighborhood	39100
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$39,000	**$33,723**	**$5,277**

13.5% of the current assessed value.
Estimated tax effect about $1,119 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 38 other properties in assessor neighborhood 39100 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 $15.80 per square foot. This home is assessed at $18.28 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,134 square feet gives $33,723. 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	2,134 square feet
Land area	8,047 square feet
Year built	1958
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$18.28

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	424
2	Building area within 15% of this home	64
3	Built within 15 years of this home	38
4	Same building type	38
5	Same construction quality grade	38

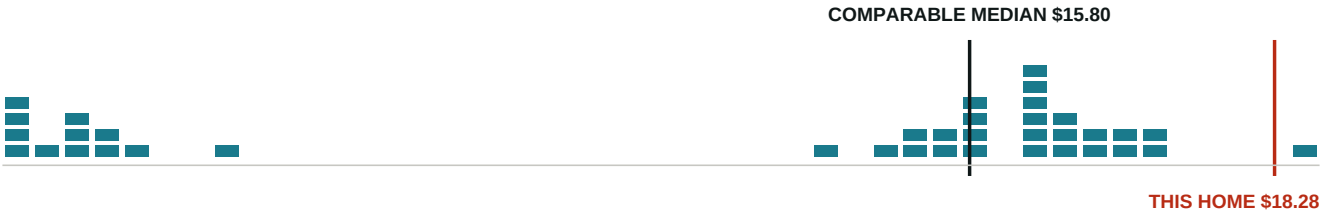
The comparable figure used is the median of all 38 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 38 properties 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	38
Lowest assessed	$7.96 per square foot
25th percentile	$8.82 per square foot
Median	$15.80 per square foot
75th percentile	$16.47 per square foot
Highest assessed	$18.64 per square foot
This home	$18.28 per square foot
Position	assessed above 37 of the 38 comparable properties, the 97th percentile



$7.96 per sq ft — 38 comparable properties by assessed value per square foot, one mark is one property — $18.64 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 38 comparables	$15.80
Building area of this home	2,134 sq ft
Median multiplied by building area	**$33,723**
Current total assessed value	$39,000
Difference, the reduction requested	**$5,277**

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 $5,277 in assessed value is worth roughly $1,119 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 38 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
24123140260000	2836 W 102ND PL	1,952	1950	4	2	$15,538	$7.96
24123140250000	2836 W 102ND PL	1,952	1950	4	2	$15,538	$7.96
24024140180000	9200 S SAWYER AVE	1,851	1951	4	2	$15,056	$8.13
24024140170000	9200 S SAWYER AVE	1,851	1951	4	2	$15,081	$8.15
24013030530000	2945 W 91ST ST	1,968	1960	4	2	$16,600	$8.43
24013030060000	2945 W 91ST ST	1,968	1960	4	2	$16,800	$8.54
24121200380000	2910 W 98TH ST	2,063	1962	6	1	$17,890	$8.67
24121200390000	2910 W 98TH ST	2,063	1962	6	1	$17,890	$8.67
24024080250000	9200 S CLIFTON PARK AVE	1,892	1949	4	1	$16,550	$8.75
24024080240000	9200 S CLIFTON PARK AVE	1,892	1949	4	1	$16,602	$8.77
24123140050000	2839 W 102ND ST	1,831	1948	4	2	$16,403	$8.96
24123140040000	2839 W 102ND ST	1,831	1948	4	2	$17,940	$9.80
24013020200000	9108 S UTICA AVE	2,182	1946	4	2	$32,000	$14.67
24013030480000	9158 S RICHMOND AVE	2,108	1951	3	2	$32,000	$15.18
24123010600000	2937 W 99TH ST	1,880	1961	3	1	$29,000	$15.43
24013090440000	9209 S ALBANY AVE	1,873	1952	3	1	$29,000	$15.48
24013000660000	9108 S TROY ST	2,189	1945	3	2	$34,000	$15.53
24123030490000	2918 W 100TH ST	2,170	1959	4	2	$34,000	$15.67
24123080490000	2811 W 100TH PL	1,836	1957	4	2	$29,000	$15.80
24013090420000	9252 S UTICA AVE	2,024	1952	4	1	$32,000	$15.81
24123050380000	2904 W 100TH PL	2,150	1962	4	2	$34,000	$15.81
24123100410000	2858 W 101ST PL	1,890	1948	3	2	$30,000	$15.87
24014100330000	2741 W 94TH ST	1,912	1955	4	2	$31,000	$16.21
24014100350000	2733 W 94TH ST	2,096	1954	4	2	$34,000	$16.22
24013160550000	9349 S TROY ST	1,835	1951	4	1	$30,000	$16.35
24123000830000	3142 W 100TH ST	2,200	1957	4	2	$36,000	$16.36
24123040590000	2832 W 100TH ST	2,010	1960	4	2	$33,000	$16.42
24013000700000	9124 S TROY ST	1,824	1945	4	2	$30,000	$16.45
24121200550000	2905 W 97TH PL	2,100	1952	3	2	$34,606	$16.48
24013000750000	9144 S TROY ST	1,868	1953	4	2	$31,000	$16.60
24024000530000	9101 S CENTRAL PARK AVE	1,860	1958	3	1	$31,000	$16.67
24014090110000	2652 W 94TH ST	2,090	1955	5	2	$35,000	$16.75
24121090690000	9551 S MOZART ST	2,134	1949	3	2	$35,773	$16.76
24024210580000	9319 S TURNER AVE	2,123	1953	5	2	$36,000	$16.96
24121270010000	9721 S UTICA AVE	2,052	1961	8	2	$35,000	$17.06
24123210170000	3101 W 101ST PL	1,960	1955	4	2	$34,000	$17.35
24024170500000	9305 S CLIFTON PARK AVE	1,842	1947	4	2	$32,000	$17.37
24121090850000	**9561 S MOZART ST**	**2,134**	**1958**	**4**	**3**	**$39,000**	**$18.28**
24121060330000	9528 S FRANCISCO AVE	1,824	1950	4	3	$34,000	$18.64

Median of all 38 comparables: $15.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 38 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.

24123140260000	24123140250000	24024140180000	24024140170000	24013030530000
24013030060000	24121200380000	24121200390000	24024080250000	24024080240000
24123140050000	24123140040000	24013020200000	24013030480000	24123010600000
24013090440000	24013000660000	24123030490000	24123080490000	24013090420000
24123050380000	24123100410000	24014100330000	24014100350000	24013160550000
24123000830000	24123040590000	24013000700000	24121200550000	24013000750000
24024000530000	24014090110000	24121090690000	24024210580000	24121270010000
24123210170000	24024170500000	24121060330000		

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.