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	24252030610000
Property address	11950 ARTESIAN AVE
Township	Worth (39)
Assessor neighborhood	39131
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$20,000

16.9% of the current assessed value.

COMPARABLES IMPLY

$16,612

REDUCTION REQUESTED

$3,388

Estimated tax effect about $719 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 44 other properties in assessor neighborhood 39131 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 $11.27 per square foot. This home is assessed at $13.57 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,474 square feet gives $16,612. 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	1,474 square feet
Land area	6,032 square feet
Year built	1941
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$20,000
Assessed value per square foot	$13.57

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	188
2	Building area within 15% of this home	96
3	Built within 15 years of this home	44
4	Same building type	44
5	Same construction quality grade	44

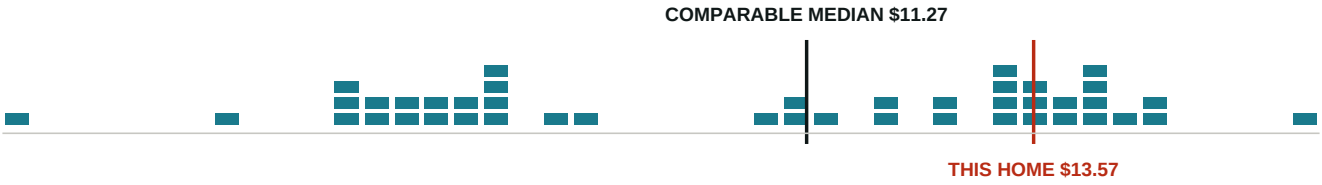
The comparable figure used is the median of all 44 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 44 properties 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	44
Lowest assessed	$3.13 per square foot
25th percentile	$7.65 per square foot
Median	$11.27 per square foot
75th percentile	$13.61 per square foot
Highest assessed	$16.46 per square foot
This home	$13.57 per square foot
Position	assessed above 32 of the 44 comparable properties, the 73rd percentile



$3.13 per sq ft — 44 comparable properties by assessed value per square foot, one mark is one property — $16.46 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 44 comparables	$11.27
Building area of this home	1,474 sq ft
Median multiplied by building area	**$16,612**
Current total assessed value	$20,000
Difference, the reduction requested	**$3,388**

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 $3,388 in assessed value is worth roughly $719 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 44 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
24252060470000	12024 GREENWOOD AVE	1,440	1954	3	1	$4,504	$3.13
24252190370000	12206 MAPLE AVE	1,472	1938	3	1	$7,869	$5.35
24254130130000	2537 COLLINS ST	1,527	1939	3	1	$9,961	$6.52
24252110410000	12110 MAPLE AVE	1,420	1946	3	1	$9,438	$6.65
24252110420000	12110 MAPLE AVE	1,420	1946	3	1	$9,438	$6.65
24252020300000	11910 GREENWOOD AVE	1,500	1939	3	1	$10,453	$6.97
24252020290000	11910 GREENWOOD AVE	1,500	1939	3	1	$10,453	$6.97
24252070240000	12010 ARTESIAN AVE	1,269	1939	3	1	$9,000	$7.09
24252070250000	12010 ARTESIAN AVE	1,269	1939	3	1	$9,000	$7.09
24252060060000	12019 ANN ST	1,320	1950	3	1	$9,953	$7.54
24252060070000	12019 ANN ST	1,320	1950	3	1	$9,953	$7.54
24252020280000	11906 GREENWOOD AVE	1,361	1941	3	2	$10,453	$7.68
24252020270000	11906 GREENWOOD AVE	1,361	1941	3	2	$10,453	$7.68
24252150130000	12131 ARTESIAN AVE	1,433	1955	4	2	$11,453	$7.99
24252150140000	12131 ARTESIAN AVE	1,433	1955	4	2	$11,453	$7.99
24254120130000	2656 COCHRAN ST	1,544	1949	4	1	$12,371	$8.01
24254120120000	2656 COCHRAN ST	1,544	1949	4	1	$12,524	$8.11
24252190360000	12206 MAPLE AVE	1,472	1938	3	1	$13,006	$8.84
24254130140000	2537 COLLINS ST	1,527	1939	3	1	$13,974	$9.15
24252060330000	12024 GREENWOOD AVE	1,440	1954	3	1	$15,501	$10.76
24252260190000	12018 ELM DR	1,632	1956	3	2	$18,000	$11.03
24252260230000	12034 ELM DR	1,539	1950	3	2	$17,000	$11.05
24254250100000	12625 FAIRVIEW AVE	1,566	1926	4	1	$18,000	$11.49
24254240070000	12628 FAIRVIEW AVE	1,416	1928	3	1	$17,000	$12.01
24252280020000	2629 120TH PL	1,652	1954	4	2	$20,000	$12.11
24252050260000	12049 MAPLE AVE	1,574	1939	3	1	$20,000	$12.71
24254260040000	12617 HIGHLAND AVE	1,337	1939	2	1	$17,000	$12.72
24252280180000	12052 MAPLE AVE	1,442	1947	3	1	$19,000	$13.18
24252030580000	11934 ARTESIAN AVE	1,354	1941	3	1	$18,000	$13.29
24252230100000	12227 ANN ST	1,652	1932	5	2	$22,000	$13.32
24252190550000	2637 122ND ST	1,499	1955	3	2	$20,000	$13.34
24254120160000	2644 COCHRAN ST	1,404	1952	4	1	$19,000	$13.53
24252030610000	**11950 ARTESIAN AVE**	**1,474**	**1941**	**4**	**2**	**$20,000**	**$13.57**
24252200310000	2719 122ND PL	1,400	1954	3	3	$19,000	$13.57
24254260010000	12603 HIGHLAND AVE	1,386	1930	3	1	$19,000	$13.71
24252120260000	12106 ANN ST	1,456	1928	4	1	$20,000	$13.74
24252130130000	12139 ANN ST	1,364	1930	3	1	$19,000	$13.93
24252210090000	2633 122ND PL	1,280	1929	3	1	$18,000	$14.06
24254070350000	2432 ORCHARD ST	1,344	1952	3	1	$19,000	$14.14
24252020590000	11934 GREENWOOD AVE	1,407	1939	4	1	$20,000	$14.21

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24252040110000	11927 ARTESIAN AVE	1,605	1938	4	2	$23,000	$14.33
24252230440000	12243 ANN ST	1,373	1945	3	1	$20,000	$14.57
24252010740000	11926 ANN ST	1,489	1941	4	1	$22,000	$14.78
24252030600000	11944 ARTESIAN AVE	1,473	1941	4	2	$22,000	$14.94
24254270280000	12646 MAPLE AVE	1,640	1932	3	2	$27,000	$16.46

Median of all 44 comparables: $11.27 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 39131, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 44 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.

24252060470000	24252190370000	24254130130000	24252110410000	24252110420000
24252020300000	24252020290000	24252070240000	24252070250000	24252060060000
24252060070000	24252020280000	24252020270000	24252150130000	24252150140000
24254120130000	24254120120000	24252190360000	24254130140000	24252060330000
24252260190000	24252260230000	24254250100000	24254240070000	24252280020000
24252050260000	24254260040000	24252280180000	24252030580000	24252230100000
24252190550000	24254120160000	24252200310000	24254260010000	24252120260000
24252130130000	24252210090000	24254070350000	24252020590000	24252040110000
24252230440000	24252010740000	24252030600000	24254270280000	

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.