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	24254010450000
Property address	2647 123RD ST
Township	Worth (39)
Assessor neighborhood	39131
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$19,000

24.7% of the current assessed value.

COMPARABLES IMPLY

$14,308

Estimated tax effect about $995 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,692

SECTION 1

The argument in one paragraph

The Assessor values 124 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 $10.15 per square foot. This home is assessed at $13.48 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,410 square feet gives $14,308. 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	1,410 square feet
Land area	4,762 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$19,000
Assessed value per square foot	$13.48

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	696
2	Building area within 15% of this home	357
3	Built within 15 years of this home	166
4	Same building type	124
5	Same construction quality grade	124

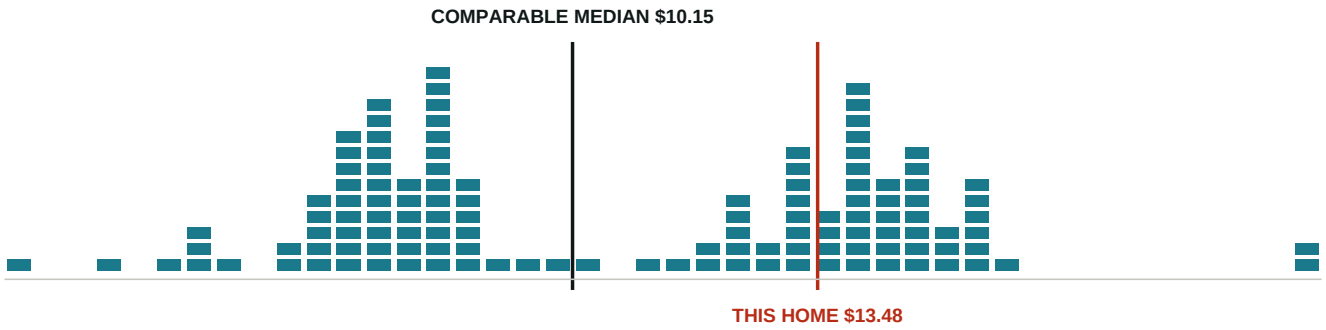
The comparable figure used is the median of all 124 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 124 properties 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	124
Lowest assessed	$2.43 per square foot
25th percentile	$7.67 per square foot
Median	$10.15 per square foot
75th percentile	$14.08 per square foot
Highest assessed	$20.32 per square foot
This home	$13.48 per square foot
Position	assessed above 82 of the 124 comparable properties, the 66th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 124 comparables	$10.15
Building area of this home	1,410 sq ft
Median multiplied by building area	**$14,308**
Current total assessed value	$19,000
Difference, the reduction requested	**$4,692**

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 $4,692 in assessed value is worth roughly $995 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

124 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 124 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
24252220120000	12237 MAPLE AVE	1,400	1950	3	1	$5,524	$3.95
24252120210000	12153 MAPLE AVE	1,470	1953	3	1	$7,334	$4.99
24252060010000	12003 ANN ST	1,436	1954	3	1	$7,434	$5.18
24252060020000	12005 ANN ST	1,436	1954	3	1	$7,560	$5.26
24252060030000	12007 ANN ST	1,436	1954	3	1	$7,732	$5.38
24252110350000	2616 121ST PL	1,431	1955	3	1	$9,500	$6.64
24252110440000	12116 MAPLE AVE	1,409	1955	3	1	$9,438	$6.70
24252110430000	12116 MAPLE AVE	1,409	1955	3	1	$9,438	$6.70
24252200130000	12238 S HIGHLAND AVE	1,354	1956	3	1	$9,660	$7.13
24252110360000	2616 121ST PL	1,431	1955	3	1	$10,250	$7.16
24252030290000	11914 ARTESIAN AVE	1,525	1954	3	1	$10,953	$7.18
24252030300000	11914 ARTESIAN AVE	1,525	1954	3	1	$10,953	$7.18
24252230270000	12220 GREENWOOD AVE	1,382	1952	3	1	$9,953	$7.20
24252230260000	12220 GREENWOOD AVE	1,382	1952	3	1	$9,953	$7.20
24252200140000	12238 S HIGHLAND AVE	1,354	1956	3	1	$9,771	$7.22
24252080220000	12057 ARTESIAN AVE	1,418	1954	3	1	$10,453	$7.37
24252080230000	12057 ARTESIAN AVE HSE	1,418	1954	3	1	$10,453	$7.37
24252130190000	12157 ANN ST	1,402	1948	4	2	$10,453	$7.46
24252130200000	12157 ANN ST	1,402	1948	4	2	$10,453	$7.46
24252140320000	12122 ARTESIAN AVE	1,360	1944	3	1	$10,453	$7.69
24252140330000	12122 ARTESIAN AVE	1,360	1944	3	1	$10,453	$7.69
24252070270000	12014 ARTESIAN AVE	1,343	1959	3	1	$10,453	$7.78
24252070260000	12014 ARTESIAN AVE	1,343	1959	3	1	$10,453	$7.78
24252070360000	12038 ARTESIAN AVE	1,341	1956	3	1	$10,453	$7.79
24252070350000	12038 ARTESIAN AVE	1,341	1956	3	1	$10,453	$7.79
24252220010000	12201 MAPLE AVE	1,331	1954	3	1	$10,859	$8.16
24252070180000	12045 GREENWOOD AVE	1,401	1954	3	1	$11,465	$8.18
24252220020000	12201 MAPLE AVE	1,331	1954	3	1	$10,984	$8.25
24252070340000	12034 ARTESIAN AVE	1,379	1956	3	2	$11,953	$8.67
24252070330000	12034 ARTESIAN AVE	1,379	1956	3	2	$11,953	$8.67
24252070540000	12011 GREENWOOD AVE	1,358	1958	3	2	$11,839	$8.72
24252070050000	12011 GREENWOOD AVE	1,358	1958	3	2	$11,991	$8.83
24252070550000	12045 GREENWOOD AVE	1,401	1954	3	1	$12,417	$8.86
24252220310000	12236 ANN ST	1,316	1952	3	2	$12,107	$9.20
24252220480000		1,316	1952	3	2	$12,488	$9.49
24252120220000		1,470	1953	3	1	$14,572	$9.91
24252260140000		1,417	1954	2	1	$16,000	$11.29
24252220130000		1,400	1950	3	1	$16,381	$11.70
24252050330000		1,514	1951	3	1	$18,000	$11.89
24252260290000		1,414	1954	3	1	$17,000	$12.02

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
24252270020000		1,392	1954	3	2	$17,000	$12.21
24252270030000		1,375	1956	3	1	$17,000	$12.36
24252060400000		1,448	1950	3	2	$18,000	$12.43
24252110180000		1,359	1954	3	1	$17,000	$12.51
24252250430000		1,487	1955	3	1	$19,000	$12.78
24252020810000		1,320	1950	3	1	$17,000	$12.88
24252030630000		1,452	1954	4	1	$19,000	$13.09
24254030150000		1,371	1954	2	1	$18,000	$13.13
24252280050000		1,360	1954	3	1	$18,000	$13.24
24254000340000		1,355	1958	3	1	$18,000	$13.28
24254010450000	**2647 123RD ST**	**1,410**	**1957**	**4**	**2**	**$19,000**	**$13.48**
24252080560000		1,324	1950	3	1	$18,000	$13.60
24252290190000		1,306	1952	3	1	$18,000	$13.78
24254180320000		1,451	1956	4	2	$20,000	$13.78
24252060480000		1,347	1949	3	1	$19,000	$14.11
24252060390000		1,408	1953	4	2	$20,000	$14.20
24252210410000		1,335	1957	3	1	$19,000	$14.23
24254040390000		1,508	1960	5	2	$22,000	$14.59
24252150500000		1,301	1950	3	1	$19,000	$14.60
24252140500000		1,321	1959	3	1	$20,000	$15.14
24254060410000		1,452	1960	3	1	$29,500	$20.32

Median of all 124 comparables: $10.15 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 124 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.

24252070390000	24252220120000	24252070410000	24252120210000	24252060010000
24252060020000	24252060030000	24252180040000	24252180030000	24252060100000
24252060110000	24252110350000	24252110440000	24252110430000	24252030370000
24252030360000	24252200130000	24252110360000	24252030290000	24252030300000
24252230270000	24252230260000	24252200140000	24252080220000	24252080230000
24252020320000	24252130190000	24252130200000	24252140240000	24252140250000
24252020110000	24252020120000	24252140320000	24252140330000	24252070270000
24252070260000	24252070360000	24252070350000	24252150110000	24252150120000
24252220010000	24252170200000	24252070180000	24252140470000	24252140400000
24252220020000	24252170190000	24252080010000	24252080020000	24254250180000
24254250190000	24252120010000	24252070400000	24252120020000	24252070340000
24252070330000	24252070540000	24252070050000	24252070550000	24252220310000
24252220480000	24252120220000	24252020310000	24252260140000	24252220130000
24252050330000	24252260290000	24252270020000	24252270030000	24252060400000
24252010770000	24252110180000	24252250430000	24252020810000	24252030630000
24254030150000	24252290250000	24252290210000	24252280050000	24252290150000
24254000340000	24252230230000	24252080560000	24252260210000	24252290190000
24254180320000	24252040680000	24254070390000	24252270140000	24252290140000
24252290270000	24252290290000	24252290360000	24252290160000	24252060480000
24252290230000	24252050250000	24252060390000	24252210410000	24254070330000
24254020340000	24254040390000	24252150500000	24252150540000	24252070500000
24254090340000	24252220530000	24254070360000	24252050310000	24254010490000
24252040210000	24252220450000	24252140500000	24252070480000	24252240500000
24252030770000	24252220520000	24252240510000	24254090350000	24252080510000
24252080490000	24252070490000	24252010760000	24254060410000	

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.