LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 04 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	12242000680000
Property address	7560 W FOREST PRESERVE DR
Township	Jefferson (71)
Assessor neighborhood	71371
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$40,001	$33,946	$6,055

15.1% of the current assessed value.
Estimated tax effect about $1,284 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 44 other properties in assessor neighborhood 71371 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 $18.22 per square foot. This home is assessed at $21.47 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,863 square feet gives $33,946. 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	1,863 square feet
Land area	6,875 square feet
Year built	1952
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$40,001
Assessed value per square foot	$21.47

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	121
2	Building area within 15% of this home	99
3	Built within 15 years of this home	49
4	Same building type	44
5	Same construction quality grade	44

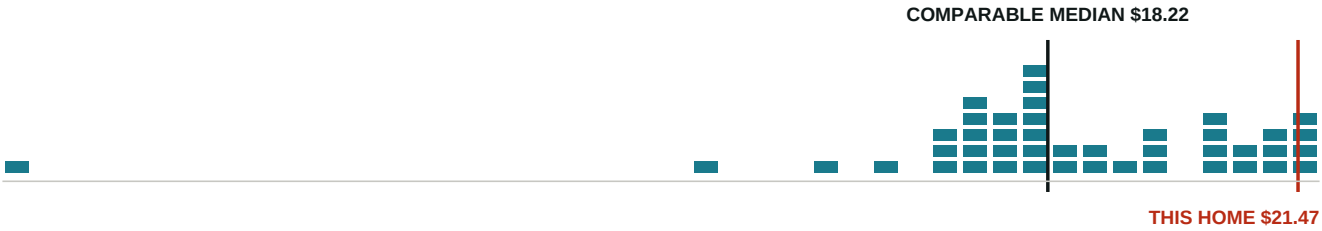
The comparable figure used is the median of all 44 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 44 properties 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	$4.64 per square foot
25th percentile	$17.29 per square foot
Median	$18.22 per square foot
75th percentile	$20.41 per square foot
Highest assessed	$21.75 per square foot
This home	$21.47 per square foot
Position	assessed above 41 of the 44 comparable properties, the 93rd percentile



$4.64 per sq ft — 44 comparable properties by assessed value per square foot, one mark is one property — $21.75 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 44 comparables	$18.22
Building area of this home	1,863 sq ft
Median multiplied by building area	**$33,946**
Current total assessed value	$40,001
Difference, the reduction requested	**$6,055**

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 $6,055 in assessed value is worth roughly $1,284 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
12234190650000	3332 N PIONEER AVE 1	1,870	1951	4	1	$8,680	$4.64
12234190630000	3332 N PIONEER AVE 1	1,870	1951	4	1	$25,472	$13.62
12234270190000	3230 N PARIS AVE	1,980	1941	5	1	$30,000	$15.15
12234160710000	3435 N PAGE AVE	1,995	1945	5	2	$32,203	$16.14
12234260050000	3235 N PITTSBURGH AVE	1,980	1950	4	1	$33,413	$16.88
12234200090000	3323 N PIONEER AVE	2,126	1941	3	1	$36,000	$16.93
12232020230000	3905 N PLAINFIELD AVE	2,033	1952	4	2	$34,550	$16.99
12234160070000	3443 N PAGE AVE	1,870	1947	4	1	$32,000	$17.11
12234190150000	3345 N PITTSBURGH AVE	1,870	1949	3	1	$32,000	$17.11
12234240200000	3234 N PLAINFIELD AVE	1,870	1944	3	1	$32,000	$17.11
12234180300000	3330 N PITTSBURGH AVE	1,980	1939	4	2	$34,000	$17.17
12232170200000	3758 N PLAINFIELD AVE	1,908	1950	4	2	$33,055	$17.32
12244210420000	3319 N ODELL AVE	1,927	1960	3	1	$34,000	$17.64
12234210210000	3350 N PANAMA AVE	1,858	1946	3	1	$33,000	$17.76
12241080130000	3741 N OTTAWA AVE	1,855	1951	3	1	$33,000	$17.79
12252120320000	3010 N ODELL AVE	1,919	1953	4	2	$34,166	$17.80
12234050130000	3537 N PARIS AVE	2,006	1958	4	1	$36,000	$17.95
12234200270000	3318 N PARIS AVE	1,834	1952	3	2	$33,000	$17.99
12234210370000	3304 N PANAMA AVE	1,870	1952	3	1	$34,000	$18.18
12234150350000	3412 N PAGE AVE	1,870	1946	4	1	$34,000	$18.18
12234160690000	3431 N PAGE AVE	1,980	1944	4	1	$36,001	$18.18
12234180440000	3356 N PITTSBURGH AVE	1,995	1949	4	2	$36,344	$18.22
12234280350000	3250 N PANAMA AVE	1,915	1953	3	3	$34,901	$18.23
12232280120000	3623 N PIONEER AVE	1,852	1942	4	2	$34,000	$18.36
12234250500000	3221 N PLAINFIELD AVE	2,024	1945	5	3	$37,158	$18.36
12234240170000	3244 N PLAINFIELD AVE	1,982	1950	4	1	$37,000	$18.67
12232190260000	3742 N PIONEER AVE	1,927	1954	4	1	$36,000	$18.68
12232280040000	3647 N PIONEER AVE	2,082	1945	3	2	$40,000	$19.21
12232040250000	3940 N PARIS AVE	1,847	1950	3	1	$36,000	$19.49
12241030020000	3863 N OTTAWA AVE	2,030	1951	4	1	$40,000	$19.70
12234180430000	3337 N PLAINFIELD AVE	1,890	1947	4	1	$37,266	$19.72
12252040130000	3133 N OKETO AVE	2,075	1956	4	3	$42,001	$20.24
12252100200000	3001 N OLCOTT AVE	2,059	1948	4	2	$42,000	$20.40
12242200460000	3700 N OKETO AVE	1,908	1950	4	2	$39,000	$20.44
12232100160000	3815 N PLAINFIELD AVE	1,802	1950	3	2	$37,000	$20.53
12242100110000	3809 N OLEANDER AVE	1,890	1954	4	2	$39,001	$20.64
12234220250000	3336 N PAGE AVE	1,980	1949	5	1	$41,266	$20.84
12242320220000	3627 N OCONTO AVE	1,852	1957	3	1	$39,000	$21.06
12252150430000	3023 N OCONTO AVE	1,846	1954	3	2	$39,000	$21.13
12252120340000	3004 N ODELL AVE	1,834	1954	4	2	$39,000	$21.26

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12241080380000	3722 N ORIOLE AVE	1,870	1937	5	2	$40,000	$21.39
12242000680000	**7560 W FOREST PRESERVE D**	**1,863**	**1952**	**3**	**1**	**$40,001**	**$21.47**
12252000200000	3105 N ORIOLE AVE	1,806	1952	3	1	$39,000	$21.59
12252020310000	3137 N OLCOTT AVE	2,083	1951	4	2	$45,000	$21.60
12242290120000	3646 N ODELL AVE	1,839	1954	4	2	$40,000	$21.75

Median of all 44 comparables: $18.22 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71371, 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.

12234190650000	12234190630000	12234270190000	12234160710000	12234260050000
12234200090000	12232020230000	12234160070000	12234190150000	12234240200000
12234180300000	12232170200000	12244210420000	12234210210000	12241080130000
12252120320000	12234050130000	12234200270000	12234210370000	12234150350000
12234160690000	12234180440000	12234280350000	12232280120000	12234250500000
12234240170000	12232190260000	12232280040000	12232040250000	12241030020000
12234180430000	12252040130000	12252100200000	12242200460000	12232100160000
12242100110000	12234220250000	12242320220000	12252150430000	12252120340000
12241080380000	12252000200000	12252020310000	12242290120000	

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	04 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.

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