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	12021140200000
Property address	1520 S WESTERN AVE
Township	Leyden (20)
Assessor neighborhood	20040
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$65,085	**$52,712**	**$12,373**

19.0% of the current assessed value.
Estimated tax effect about $2,624 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 105 other properties in assessor neighborhood 20040 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 $33.66 per square foot. This home is assessed at $41.56 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,566 square feet gives $52,712. 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	1,566 square feet
Land area	10,660 square feet
Year built	1961
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	11
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$65,085
Assessed value per square foot	$41.56

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	244
2	Building area within 15% of this home	106
3	Built within 15 years of this home	106
4	Same building type	106
5	Same construction quality grade	105

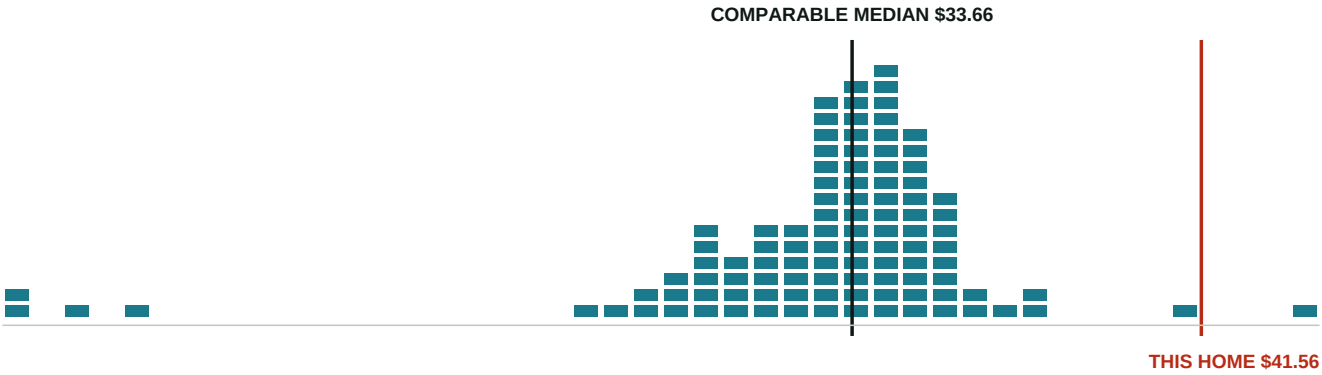
The comparable figure used is the median of all 105 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 105 properties 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	105
Lowest assessed	$14.44 per square foot
25th percentile	$31.96 per square foot
Median	$33.66 per square foot
75th percentile	$34.86 per square foot
Highest assessed	$44.24 per square foot
This home	$41.56 per square foot
Position	assessed above 104 of the 105 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 105 comparables	$33.66
Building area of this home	1,566 sq ft
Median multiplied by building area	**$52,712**
Current total assessed value	$65,085
Difference, the reduction requested	**$12,373**

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 $12,373 in assessed value is worth roughly $2,624 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

105 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 105 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
12021030050000	1311 DEVON AVE	1,688	1959	3	2	$24,372	$14.44
12021030040000	1311 DEVON AVE	1,688	1959	3	2	$24,372	$14.44
12021010090000	1200 S KNIGHT AVE	1,500	1954	3	1	$24,388	$16.26
12021010100000	1200 S KNIGHT AVE	1,500	1954	3	1	$25,758	$17.17
12021210230000	1620 S GREENWOOD AVE	1,637	1955	3	1	$47,000	$28.71
12021220040000	1631 S GREENWOOD AVE	1,686	1954	3	1	$50,000	$29.66
12021040270000	1215 DEVON AVE	1,430	1964	4	1	$42,996	$30.07
12021200220000	1608 S CUMBERLAND AVE	1,642	1964	4	2	$50,000	$30.45
12021200210000	1604 S CUMBERLAND AVE	1,642	1961	4	2	$50,000	$30.45
12021220120000	1104 LOIS AVE	1,479	1954	3	2	$45,541	$30.79
12021150270000	1504 S GREENWOOD AVE	1,682	1956	3	2	$52,000	$30.92
12021060170000	1316 S DELPHIA AVE	1,508	1959	4	1	$47,025	$31.18
12021010400000	1442 BONITA DR HSE	1,698	1960	3	1	$53,206	$31.33
12021150100000	1217 GRANVILLE AVE	1,591	1957	4	2	$50,000	$31.43
12021270120000	1430 GRANVILLE AVE	1,516	1957	3	1	$48,000	$31.66
12021130440000	1110 GRANVILLE AVE	1,647	1963	4	1	$52,185	$31.68
12021060230000	1309 PARK RIDGE BLVD	1,508	1959	3	1	$47,827	$31.72
12021130260000	1012 BONITA DR	1,690	1961	4	2	$53,927	$31.91
12021280210000	1400 S GREENWOOD AVE	1,545	1961	4	1	$50,008	$32.37
12021150080000	1305 GRANVILLE AVE	1,544	1957	4	2	$50,116	$32.46
12021100180000	1300 S CLIFTON AVE	1,596	1956	4	2	$52,000	$32.58
12021280030000	1401 CASTLE DR	1,545	1960	3	3	$50,350	$32.59
12021150120000	1209 GRANVILLE AVE	1,591	1958	4	2	$52,000	$32.68
12021010390000	1407 S WESTERN AVE	1,554	1956	3	1	$50,932	$32.77
12021130090000	1401 S GREENWOOD AVE	1,593	1961	3	2	$52,230	$32.79
12021010170000	1237 S WESTERN AVE	1,483	1959	4	2	$49,000	$33.04
12021280180000	1216 BONITA DR	1,472	1960	4	2	$48,671	$33.06
12021230510000	1445 LOIS AVE	1,451	1967	4	1	$48,000	$33.08
12021230190000	1220 PETERSON AVE	1,508	1966	3	1	$50,001	$33.16
12021000240000	1420 S WESTERN AVE	1,588	1957	6	2	$52,861	$33.29
12021220110000	1019 GLENLAKE AVE	1,500	1954	3	1	$50,000	$33.33
12021160010000	1501 S GREENWOOD AVE	1,571	1954	3	2	$53,000	$33.74
12021280190000	1208 BONITA DR	1,599	1962	4	1	$54,000	$33.77
12021280140000	1306 BONITA DR	1,565	1959	4	1	$53,000	$33.87
12021160090000	1027 GRANVILLE AVE	1,535	1955	4	1	$52,000	$33.88
12021150050000	1317 GRANVILLE AVE	1,591	1958	4	2	$54,000	$33.94
12021110010000		1,526	1957	3	1	$52,000	$34.08
12021280110000		1,449	1962	4	2	$49,575	$34.21
12021130200000		1,633	1962	4	2	$56,000	$34.29
12021150290000		1,457	1956	3	2	$50,000	$34.32

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12021270370000		1,673	1962	4	2	$57,470	$34.35
12021270250000		1,571	1963	4	1	$54,000	$34.37
12021070200000		1,498	1959	3	2	$51,522	$34.39
12021270110000		1,482	1957	3	1	$51,000	$34.41
12021280100000		1,478	1958	3	1	$51,000	$34.51
12021230460000		1,443	1964	4	1	$50,000	$34.65
12021230390000		1,444	1967	4	2	$50,335	$34.86
12021180050000		1,449	1958	3	2	$50,586	$34.91
12021270310000		1,489	1958	3	2	$52,000	$34.92
12021270360000		1,506	1961	4	2	$53,000	$35.19
12021270320000		1,591	1959	3	2	$56,000	$35.20
12021140380000		1,477	1966	3	2	$52,001	$35.21
12021100040000		1,497	1959	3	1	$53,000	$35.40
12021010470000		1,463	1956	4	2	$52,000	$35.54
12021130070000		1,503	1961	4	2	$54,000	$35.93
12021260170000		1,461	1954	3	2	$53,000	$36.28
12021140300000		1,557	1966	4	3	$57,626	$37.01
12021190170000		1,540	1954	3	2	$58,000	$37.66
12021240030000		1,443	1955	3	2	$55,000	$38.12
12021140200000	**1520 S WESTERN AVE**	**1,566**	**1961**	**4**	**3**	**$65,085**	**$41.56**
12021010430000		1,492	1958	3	2	$66,000	$44.24

Median of all 105 comparables: $33.66 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 105 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.

12021030050000	12021030040000	12021010090000	12021010100000	12021200190000
12021260160000	12021210230000	12021010420000	12021220040000	12021040240000
12021010490000	12021040270000	12021150130000	12021030310000	12021200220000
12021200210000	12021060150000	12021220120000	12021150270000	12021060170000
12021010400000	12021150100000	12021270120000	12021130440000	12021060230000
12021130260000	12021120120000	12021260130000	12021280210000	12021150080000
12021100180000	12021280030000	12021150120000	12021170040000	12021010390000
12021130090000	12021230260000	12021270500000	12021170070000	12021220050000
12021010170000	12021280180000	12021230510000	12021230190000	12021230110000
12021000240000	12021220110000	12021130470000	12021230150000	12021130240000
12021230500000	12021040260000	12021180170000	12021030320000	12021160010000
12021280190000	12021130130000	12021280140000	12021160090000	12021150050000
12021270130000	12021110010000	12021230210000	12021280110000	12021030150000
12021130200000	12021210150000	12021150290000	12021270370000	12021270250000
12021070200000	12021270110000	12021280100000	12021180150000	12021270140000
12021230460000	12021250040000	12021230420000	12021230390000	12021180050000
12021270310000	12021210260000	12021180260000	12021280130000	12021270360000
12021270320000	12021140380000	12021230480000	12021100040000	12021270150000
12021210210000	12021030190000	12021010470000	12021230490000	12021180120000
12021150160000	12021230440000	12021130070000	12021260170000	12021230340000
12021140300000	12021190170000	12021240030000	12021130570000	12021010430000

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.

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.