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	12021240090000
Property address	1112 PETERSON AVE
Township	Leyden (20)
Assessor neighborhood	20040
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$45,668

11.3% of the current assessed value.

COMPARABLES IMPLY

$40,489

Estimated tax effect about $1,098 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,179

SECTION 1

The argument in one paragraph

The Assessor values 88 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 $36.44 per square foot. This home is assessed at $41.11 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,111 square feet gives $40,489. 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	1,111 square feet
Land area	7,358 square feet
Year built	1956
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$45,668
Assessed value per square foot	$41.11

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	90
3	Built within 15 years of this home	90
4	Same building type	90
5	Same construction quality grade	88

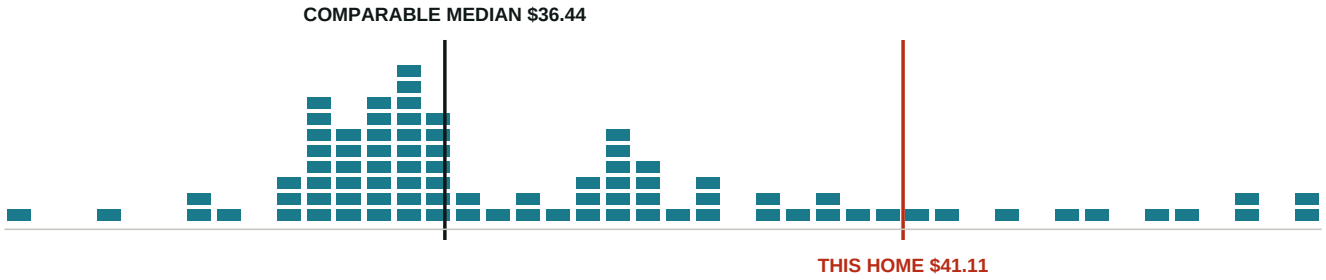
The comparable figure used is the median of all 88 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 88 properties 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	88
Lowest assessed	$31.96 per square foot
25th percentile	$35.61 per square foot
Median	$36.44 per square foot
75th percentile	$38.66 per square foot
Highest assessed	$45.36 per square foot
This home	$41.11 per square foot
Position	assessed above 77 of the 88 comparable properties, the 88th percentile



$31.96 per sq ft — 88 comparable properties by assessed value per square foot, one mark is one property — $45.36 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 88 comparables	$36.44
Building area of this home	1,111 sq ft
Median multiplied by building area	**$40,489**
Current total assessed value	$45,668
Difference, the reduction requested	**$5,179**

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 $5,179 in assessed value is worth roughly $1,098 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

88 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 88 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
12021210160000	1312 LOIS AVE	1,236	1956	3	1	$42,032	$34.01
12021260180000	1720 S CUMBERLAND AVE	1,111	1954	3	1	$38,000	$34.20
12021230370000	1325 LOIS AVE	1,219	1966	3	1	$42,545	$34.90
12021220160000	1024 LOIS AVE	1,147	1954	3	1	$40,046	$34.91
12021160030000	1509 S GREENWOOD AVE	1,181	1957	3	1	$41,419	$35.07
12021260080000	1712 S CUMBERLAND AVE	1,140	1954	3	1	$40,000	$35.09
12021240040000	1101 LOIS AVE	1,158	1954	3	1	$40,690	$35.14
12021190130000	1100 GLENLAKE AVE	1,160	1954	3	1	$40,815	$35.19
12021190030000	1601 S GREENWOOD AVE	1,167	1957	3	1	$41,141	$35.25
12021240120000	1100 PETERSON AVE	1,190	1954	3	1	$42,000	$35.29
12021160070000	1101 GRANVILLE AVE	1,132	1955	3	1	$40,186	$35.50
12021230240000	1718 S GREENWOOD AVE	1,088	1958	3	1	$38,659	$35.53
12021190070000	1101 FRANCES PKY	1,181	1954	3	1	$42,000	$35.56
12021170140000	910 FRANCES PKY	1,123	1955	3	1	$40,000	$35.62
12021190020000	1531 S GREENWOOD AVE	1,129	1957	3	1	$40,366	$35.75
12021190080000	1031 FRANCES PKY	1,127	1955	3	1	$40,301	$35.76
12021160150000	1028 FRANCES PKY	1,174	1955	3	1	$42,000	$35.78
12021160190000	1100 FRANCES PKY	1,142	1954	3	1	$41,000	$35.90
12021200130000	1004 GLENLAKE AVE	1,197	1954	3	1	$43,000	$35.92
12021220150000	1028 LOIS AVE	1,109	1955	3	2	$39,841	$35.93
12021190160000	1024 GLENLAKE AVE	1,141	1957	3	1	$41,000	$35.93
12021190110000	1019 FRANCES PKY	1,194	1954	3	1	$43,000	$36.01
12021190150000	1028 GLENLAKE AVE	1,166	1954	3	1	$42,000	$36.02
12021220100000	1023 GLENLAKE AVE	1,192	1957	3	1	$43,000	$36.07
12021160200000	1032 FRANCES PKY	1,147	1955	3	1	$41,442	$36.13
12021220070000	1101 GLENLAKE AVE	1,125	1957	3	1	$40,675	$36.16
12021260090000	1629 S CLIFTON AVE	1,132	1954	3	1	$41,000	$36.22
12021240070000	1023 LOIS AVE	1,156	1954	3	1	$42,000	$36.33
12021190140000	1032 GLENLAKE AVE	1,140	1955	3	1	$41,450	$36.36
12021200080000	913 FRANCES PKY	1,181	1954	3	1	$43,000	$36.41
12021240130000	1032 PETERSON AVE	1,124	1954	3	1	$41,000	$36.48
12021210080000	1309 GLENLAKE AVE	1,151	1955	3	1	$42,001	$36.49
12021240110000	1104 PETERSON AVE	1,124	1955	3	2	$41,151	$36.61
12021170020000	1011 GRANVILLE AVE	1,132	1955	3	1	$41,556	$36.71
12021220020000	1623 S GREENWOOD AVE	1,158	1954	3	1	$43,000	$37.13
12021200050000	925 FRANCES PKY	1,129	1955	3	2	$42,387	$37.54
12021250130000	1700 S CLIFTON AVE	1,132	1953	3	1	$43,001	$37.99
12021250070000	1709 S GRACE AVE	1,132	1955	3	1	$43,001	$37.99
12021150260000	1500 S GREENWOOD AVE	1,181	1958	3	1	$45,000	$38.10
12021190120000	1104 GLENLAKE AVE	1,098	1954	3	1	$41,961	$38.22

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12021250140000	1704 S CLIFTON AVE HSE	1,150	1955	3	1	$44,001	$38.26
12021250050000		1,132	1957	3	2	$43,324	$38.27
12021230230000		1,088	1955	3	1	$41,651	$38.28
12021190050000		1,147	1954	3	1	$44,000	$38.36
12021210240000		1,088	1955	2	1	$42,000	$38.60
12021250110000		1,139	1956	3	1	$44,001	$38.63
12021230100000		1,136	1957	3	1	$44,000	$38.73
12021230250000		1,077	1955	3	1	$42,000	$39.00
12021250100000		1,132	1956	3	2	$44,218	$39.06
12021230050000		1,014	1958	3	1	$39,641	$39.09
12021260140000		1,132	1953	3	1	$45,000	$39.75
12021270090000		1,232	1960	3	1	$49,001	$39.77
12021210220000		1,101	1959	3	1	$44,001	$39.96
12021250150000		1,132	1954	3	1	$46,001	$40.64
12021140270000		1,200	1969	3	1	$49,000	$40.83
12021240090000	**1112 PETERSON AVE**	**1,111**	**1956**	**3**	**1**	**$45,668**	**$41.11**
12021200070000		993	1954	3	1	$41,000	$41.29
12021200150000		1,157	1954	3	1	$48,000	$41.49
12021260110000		1,139	1953	3	1	$48,000	$42.14
12021240140000		1,078	1956	3	2	$46,000	$42.67
12021170010000		992	1954	3	1	$45,000	$45.36

Median of all 88 comparables: $36.44 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 88 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.

12021080060000	12021230070000	12021230140000	12021210160000	12021260180000
12021230370000	12021220160000	12021210120000	12021210200000	12021160030000
12021260080000	12021240040000	12021210100000	12021190130000	12021190030000
12021240120000	12021180190000	12021160070000	12021230240000	12021190070000
12021210190000	12021210180000	12021170140000	12021150180000	12021180140000
12021150190000	12021190020000	12021190080000	12021160150000	12021160190000
12021200130000	12021220150000	12021190160000	12021190110000	12021190150000
12021220100000	12021180270000	12021160200000	12021220070000	12021260090000
12021240070000	12021190140000	12021210140000	12021200080000	12021240130000
12021210080000	12021180110000	12021240110000	12021170020000	12021220020000
12021230080000	12021150170000	12021200050000	12021220090000	12021250130000
12021250070000	12021180090000	12021150260000	12021190120000	12021250140000
12021250050000	12021230230000	12021190050000	12021220080000	12021210240000
12021250110000	12021230100000	12021230250000	12021250100000	12021230050000
12021260140000	12021270090000	12021210220000	12021260100000	12021180130000
12021250150000	12021140270000	12021200070000	12021200150000	12021260110000
12021240140000	12021240100000	12021240060000	12021160040000	12021250020000
12021200240000	12021250090000	12021170010000		

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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