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	12113270200000
Property address	8613 W ARGYLE ST
Township	Leyden (20)
Assessor neighborhood	20011
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$42,000	**$36,585**	**$5,415**

12.9% of the current assessed value.
Estimated tax effect about $1,149 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 271 other properties in assessor neighborhood 20011 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 $31.38 per square foot. This home is assessed at $36.02 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,166 square feet gives $36,585. 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	1,166 square feet
Land area	5,280 square feet
Year built	1964
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$42,000
Assessed value per square foot	$36.02

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	372
2	Building area within 15% of this home	272
3	Built within 15 years of this home	271
4	Same building type	271
5	Same construction quality grade	271

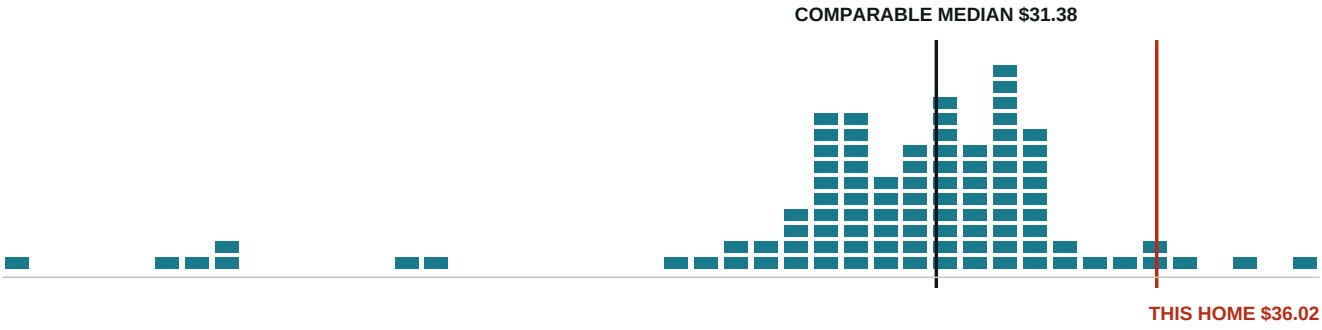
The comparable figure used is the median of all 271 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 271 properties 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	271
Lowest assessed	$11.70 per square foot
25th percentile	$29.37 per square foot
Median	$31.38 per square foot
75th percentile	$32.59 per square foot
Highest assessed	$39.45 per square foot
This home	$36.02 per square foot
Position	assessed above 264 of the 271 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 271 comparables	$31.38
Building area of this home	1,166 sq ft
Median multiplied by building area	**$36,585**
Current total assessed value	$42,000
Difference, the reduction requested	**$5,415**

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 $5,415 in assessed value is worth roughly $1,149 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

271 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 271 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
12113240160000	5013 N KNIGHT AVE	1,166	1965	3	1	$32,306	$27.71
12113250070000		1,166	1967	3	1	$35,652	$30.58
12113230110000		1,166	1965	3	1	$35,722	$30.64
12113240080000		1,166	1964	3	1	$35,991	$30.87
12113230190000		1,166	1967	3	1	$36,364	$31.19
12113240100000		1,166	1964	3	1	$36,888	$31.64
12113240060000		1,166	1964	3	1	$36,982	$31.72
12113250030000		1,166	1964	3	1	$37,000	$31.73
12113240040000		1,166	1964	3	1	$37,110	$31.83
12113270190000		1,166	1964	3	1	$37,112	$31.83
12113240150000		1,166	1964	3	1	$37,226	$31.93
12113270360000		1,166	1965	3	1	$37,241	$31.94
12113250220000		1,166	1966	3	1	$37,285	$31.98
12113270270000		1,166	1964	3	1	$37,287	$31.98
12113270090000		1,166	1966	3	2	$37,311	$32.00
12113250240000		1,166	1967	3	1	$37,413	$32.09
12113240120000		1,166	1965	3	1	$37,460	$32.13
12113240210000		1,166	1967	3	1	$37,576	$32.23
12113250210000		1,166	1967	3	1	$37,600	$32.25
12113270340000		1,166	1964	3	1	$37,614	$32.26
12113270290000		1,166	1964	3	1	$37,812	$32.43
12113230160000		1,166	1967	3	1	$37,996	$32.59
12113270110000		1,166	1967	3	1	$37,999	$32.59
12113270250000		1,166	1964	3	1	$38,000	$32.59
12113240030000		1,166	1964	3	1	$38,000	$32.59
12113270240000		1,166	1964	3	1	$38,000	$32.59
12113230060000		1,166	1964	3	1	$38,000	$32.59
12113270080000		1,166	1965	3	1	$38,000	$32.59
12113270260000		1,166	1965	3	1	$38,000	$32.59
12113270040000		1,166	1967	3	1	$38,000	$32.59
12113270140000		1,166	1964	3	1	$38,000	$32.59
12113270070000		1,166	1966	3	1	$38,000	$32.59
12113250230000		1,166	1969	3	1	$38,000	$32.59
12113270120000		1,166	1964	3	1	$38,000	$32.59
12113270280000		1,166	1964	3	1	$38,000	$32.59
12113270330000		1,166	1967	3	1	$38,000	$32.59
12113230170000		1,166	1964	3	1	$38,000	$32.59
12113270300000		1,166	1966	3	1	$38,000	$32.59
12113230070000		1,166	1964	3	1	$38,000	$32.59
12113270160000		1,166	1964	3	1	$38,000	$32.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12113270440000		1,166	1967	3	1	$38,000	$32.59
12113230040000		1,166	1964	3	1	$38,000	$32.59
12113230120000		1,166	1965	3	1	$38,000	$32.59
12113270320000		1,166	1965	3	1	$38,000	$32.59
12113240130000		1,166	1964	3	1	$38,000	$32.59
12113270310000		1,166	1965	3	1	$38,000	$32.59
12113270390000		1,166	1966	3	1	$38,000	$32.59
12113270150000		1,166	1964	3	1	$38,000	$32.59
12113270350000		1,166	1964	3	1	$38,000	$32.59
12113230090000		1,166	1964	3	1	$38,000	$32.59
12113240170000		1,166	1965	3	1	$38,000	$32.59
12113270130000		1,166	1964	3	1	$38,034	$32.62
12113240110000		1,166	1964	3	1	$39,000	$33.45
12113270060000		1,166	1965	3	1	$39,000	$33.45
12113270230000		1,166	1965	3	1	$39,000	$33.45
12113230150000		1,166	1964	3	1	$39,000	$33.45
12113230080000		1,166	1964	3	1	$39,000	$33.45
12113230100000		1,166	1964	3	1	$39,000	$33.45
12113270370000		1,166	1964	3	1	$39,000	$33.45
12113230180000		1,166	1964	3	1	$39,000	$33.45
12113270200000	**8613 W ARGYLE ST**	**1,166**	**1964**	**3**	**1**	**$42,000**	**$36.02**

Median of all 271 comparables: $31.38 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20011, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 271 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.

12113020220000	12113020390000	12113020020000	12113030300000	12113030290000
12113030200000	12113030190000	12113040300000	12113040290000	12113030170000
12113030180000	12113020400000	12113020210000	12113020010000	12113050060000
12113250100000	12113180380000	12113030450000	12113070180000	12113030480000
12113170400000	12113240160000	12113180370000	12113170440000	12113170290000
12113170070000	12113170350000	12113170120000	12113170220000	12113170170000
12113180360000	12113180120000	12113180150000	12113190140000	12113060200000
12113070290000	12113180230000	12113090250000	12113090220000	12113170200000
12113120210000	12113170210000	12113050100000	12113080200000	12113180030000
12113180010000	12113180220000	12113180060000	12113180050000	12113190060000
12113040050000	12113050150000	12113040060000	12113040230000	12113050160000
12113050050000	12113180290000	12113180340000	12113180280000	12113170430000
12113170370000	12113190090000	12113090270000	12113090260000	12113070300000
12113070330000	12113060210000	12113060270000	12113060320000	12113060330000
12113180300000	12113180400000	12113240070000	12113070280000	12113030350000
12113170330000	12113170310000	12113040090000	12113050090000	12113180100000
12113050170000	12113050140000	12113170420000	12113190100000	12113180240000
12113180130000	12113050190000	12113180210000	12113180160000	12113180140000
12113190120000	12113190050000	12113180420000	12113080210000	12113170030000
12113170140000	12113170390000	12113170410000	12113180020000	12113180040000
12113070080000	12113170080000	12113090240000	12113070350000	12113070310000
12113270460000	12113050130000	12113190080000	12113190040000	12113180440000
12113250070000	12113060350000	12113230110000	12113270220000	12113180350000
12113090230000	12113070210000	12113080220000	12113240080000	12113060220000
12113180170000	12113180200000	12113040100000	12113170100000	12113250050000
12113170110000	12113240230000	12113180250000	12113070320000	12113050080000
12113050070000	12113270050000	12113110140000	12113230190000	12113180390000
12113180070000	12113230050000	12113030410000	12113020500000	12113070190000
12113020540000	12113020560000	12113240100000	12113030360000	12113050200000
12113040190000	12113240060000	12113250030000	12113170060000	12113250110000
12113270030000	12113240020000	12113250080000	12113270410000	12113240140000
12113250040000	12113270020000	12113170240000	12113170250000	12113240220000
12113240180000	12113250130000	12113180260000	12113240040000	12113270190000
12113190110000	12113240150000	12113270360000	12113040410000	12113170160000
12113250220000	12113270270000	12113270090000	12113190030000	12113250240000
12113240120000	12113020600000	12113180180000	12113240210000	12113020440000
12113020470000	12113250210000	12113270100000	12113270340000	12113190130000
12113020530000	12113270290000	12113170280000	12113170150000	12113250060000
12113230160000	12113270110000	12113270250000	12113240030000	12113270240000
12113230060000	12113270080000	12113270260000	12113270040000	12113270140000
12113270070000	12113250230000	12113270120000	12113270280000	12113270330000
12113230170000	12113270300000	12113230070000	12113270160000	12113270440000
12113230040000	12113230120000	12113270320000	12113240130000	12113270310000
12113270390000	12113270150000	12113270350000	12113230090000	12113240170000
12113040200000	12113270130000	12113180320000	12113020460000	12113180310000

12113020420000 12113230010000 12113020520000 12113020610000 12113240110000
12113270060000 12113270230000 12113230150000 12113230080000 12113230100000
12113270370000 12113230180000 12113270170000 12113240200000 12113250180000
12113230140000 12113270400000 12113250090000 12113250150000 12113250170000
12113250140000 12113270420000 12113250160000 12113270180000 12113180270000
12113180090000 12113170270000 12113170300000 12113020510000 12113020590000
12113020570000 12113170020000 12113170380000 12113170320000 12113270380000
12113030430000 12113020480000 12113030470000 12113020410000 12113240090000
12113230200000 12113230220000 12113230210000 12113020450000 12113230130000
12113230020000

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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