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	12213040770000
Property address	3501 SARAH ST
Township	Leyden (20)
Assessor neighborhood	20030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$37,000

21.9% of the current assessed value.

COMPARABLES IMPLY

$28,897

Estimated tax effect about $1,719 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,103

SECTION 1

The argument in one paragraph

The Assessor values 38 other properties in assessor neighborhood 20030 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 $22.70 per square foot. This home is assessed at $29.07 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,273 square feet gives $28,897. 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	1,273 square feet
Land area	4,476 square feet
Year built	1985
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	3
Half bathrooms	None recorded

Total assessed value	$37,000
Assessed value per square foot	$29.07

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	2,072
2	Building area within 15% of this home	1,220
3	Built within 15 years of this home	38
4	Same building type	38
5	Same construction quality grade	38

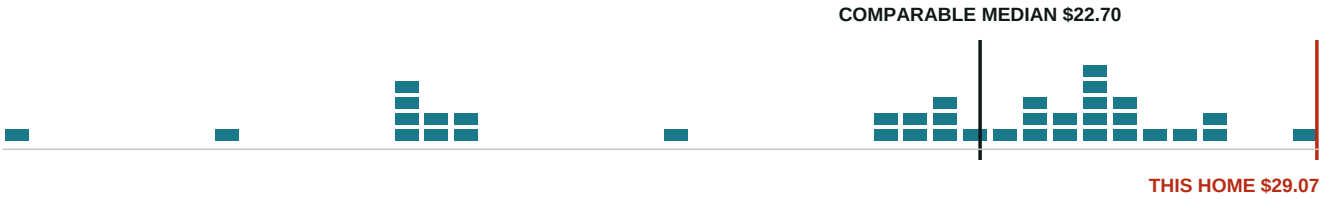
The comparable figure used is the median of all 38 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 38 properties 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	38
Lowest assessed	$4.37 per square foot
25th percentile	$13.94 per square foot
Median	$22.70 per square foot
75th percentile	$25.00 per square foot
Highest assessed	$28.63 per square foot
This home	$29.07 per square foot
Position	assessed above 38 of the 38 comparable properties, the 100th percentile



$4.37 per sq ft — 38 comparable properties by assessed value per square foot, one mark is one property — $29.07 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 38 comparables	$22.70
Building area of this home	1,273 sq ft
Median multiplied by building area	**$28,897**
Current total assessed value	$37,000
Difference, the reduction requested	**$8,103**

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 $8,103 in assessed value is worth roughly $1,719 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 38 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
12212080040000	3637 ELDER LN	1,344	1988	3	1	$5,869	$4.37
12213030340000	3532 SARAH ST	1,219	1975	3	1	$10,787	$8.85
12214020010000	3549 ELDER LN	1,404	1978	3	1	$16,397	$11.68
12272090070000	3040 MAPLE ST	1,340	1972	3	1	$15,800	$11.79
12272090080000	3040 MAPLE ST	1,340	1972	3	1	$15,800	$11.79
12214020020000	3549 ELDER LN	1,404	1978	3	1	$16,808	$11.97
12212080180000	3607 ELDER LN	1,315	1984	3	2	$16,705	$12.70
12212080170000	3607 ELDER LN	1,315	1984	3	2	$16,705	$12.70
12214010420000	3506 ELDER LN	1,252	1970	3	2	$16,205	$12.94
12214010410000	3506 ELDER LN	1,252	1970	3	2	$16,205	$12.94
12213030330000	3532 SARAH ST	1,219	1975	3	1	$20,623	$16.92
12212080570000	3612 EMERSON ST	1,128	1971	3	1	$23,425	$20.77
12271240560000	9215 CHESTNUT AVE	1,415	1976	3	1	$30,000	$21.20
12213210530000	3233 ERNST ST	1,444	1973	4	2	$31,000	$21.47
12271070390000	9508 SCHILLER BLVD	1,200	1970	3	2	$25,959	$21.63
12281030200000	3148 DORA ST	1,375	1972	3	1	$30,000	$21.82
12212090530000	3623 EMERSON ST	1,300	1972	3	1	$28,528	$21.94
12213210680000	3201 ERNST ST	1,176	1988	3	2	$26,182	$22.26
12213000040000	3537 MANNHEIM RD	1,294	1977	3	1	$29,000	$22.41
12213140720000	3310 LINCOLN ST	1,392	1979	3	1	$32,000	$22.99
12282020730000	3142 N EMERSON ST	1,390	1997	3	1	$33,000	$23.74
12214190390000	3217 SCOTT ST	1,200	1978	3	1	$28,580	$23.82
12214130120000	3301 RUBY ST	1,212	1974	3	1	$28,998	$23.93
12214190360000	3223 SCOTT ST	1,200	1971	3	1	$29,000	$24.17
12282020720000	3140 N EMERSON ST	1,390	1999	3	1	$34,000	$24.46
12214060470000	3436 EMERSON ST	1,230	1995	3	2	$30,441	$24.75
12213021090000	3514 DORA ST	1,180	1988	3	1	$29,220	$24.76
12214190410000	3207 SCOTT ST	1,200	1977	3	1	$30,000	$25.00
12223110680000	3318 WASHINGTON ST	1,200	1978	3	1	$30,000	$25.00
12224020800000	9135 CRESCENT DR	1,195	1980	3	2	$30,000	$25.10
12214070510000	3428 RUBY ST	1,272	1991	3	1	$32,000	$25.16
12213190360000	3212 LINCOLN ST	1,152	1972	3	1	$29,000	$25.17
12272100510000	3056 ELM ST	1,190	1974	3	1	$30,000	$25.21
12282000840000	3107 SCOTT ST	1,348	1999	2	1	$35,000	$25.96
12271230760000	2811 WASHINGTON ST	1,320	2000	3	2	$35,000	$26.52
12282080230000	3101 CALWAGNER AVE	1,186	1971	3	1	$32,000	$26.98
12282080220000	3105 CALWAGNER AVE	1,186	1972	3	1	$32,000	$26.98
12213040780000	3546 SUNSET LN	1,362	1990	3	2	$39,000	$28.63
12213040770000	**3501 SARAH ST**	**1,273**	**1985**	**3**	**3**	**$37,000**	**$29.07**

Median of all 38 comparables: $22.70 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 38 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.

12212080040000	12213030340000	12214020010000	12272090070000	12272090080000
12214020020000	12212080180000	12212080170000	12214010420000	12214010410000
12213030330000	12212080570000	12271240560000	12213210530000	12271070390000
12281030200000	12212090530000	12213210680000	12213000040000	12213140720000
12282020730000	12214190390000	12214130120000	12214190360000	12282020720000
12214060470000	12213021090000	12214190410000	12223110680000	12224020800000
12214070510000	12213190360000	12272100510000	12282000840000	12271230760000
12282080230000	12282080220000	12213040780000		

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.