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	12213241780000
Property address	3205 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

$31,000

11.7% of the current assessed value.

COMPARABLES IMPLY

$27,362

REDUCTION REQUESTED

$3,638

Estimated tax effect about $772 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 114 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 $15.35 per square foot. This home is assessed at $17.39 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,783 square feet gives $27,362. 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	1,783 square feet
Land area	6,200 square feet
Year built	1936
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$31,000
Assessed value per square foot	$17.39

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	252
3	Built within 15 years of this home	131
4	Same building type	114
5	Same construction quality grade	114

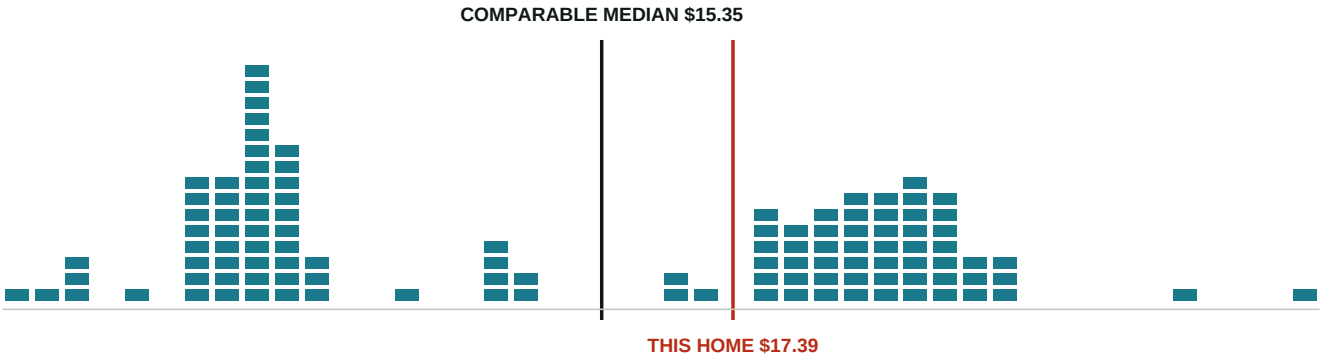
The comparable figure used is the median of all 114 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 114 properties 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	114
Lowest assessed	$6.03 per square foot
25th percentile	$9.98 per square foot
Median	$15.35 per square foot
75th percentile	$19.70 per square foot
Highest assessed	$26.50 per square foot
This home	$17.39 per square foot
Position	assessed above 60 of the 114 comparable properties, the 53rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 114 comparables	$15.35
Building area of this home	1,783 sq ft
Median multiplied by building area	**$27,362**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,638**

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 $3,638 in assessed value is worth roughly $772 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

114 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 114 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
12281040360000	3126 SARAH ST	1,626	1950	4	1	$9,808	$6.03
12212070480000	3602 ELDER LN	1,696	1951	3	2	$11,789	$6.95
12281040370000	3122 SARAH ST	1,610	1951	3	1	$11,687	$7.26
12281040390000	3122 SARAH ST	1,610	1951	3	1	$11,687	$7.26
12281040380000	3122 SARAH ST	1,610	1951	3	1	$14,446	$8.97
12214070120000	3425 EMERSON DR	1,651	1949	3	1	$15,205	$9.21
12214070110000	3425 EMERSON DR	1,651	1949	3	1	$15,205	$9.21
12212090150000	3609 EMERSON DR	1,800	1950	3	1	$16,705	$9.28
12212090160000	3609 EMERSON DR	1,800	1950	3	1	$16,705	$9.28
12214060010000	3445 ELDER LN	1,738	1949	3	2	$16,148	$9.29
12214040420000	3414 HAWTHORNE ST	1,758	1949	3	1	$16,705	$9.50
12214040410000	3414 HAWTHORNE ST	1,758	1949	3	1	$16,705	$9.50
12214060020000	3445 ELDER LN	1,738	1949	3	2	$16,558	$9.53
12214060090000	3429 ELDER LN	1,678	1949	3	1	$16,205	$9.66
12214060100000	3429 ELDER LN	1,678	1949	3	1	$16,205	$9.66
12214070210000	3405 EMERSON ST	1,626	1949	3	2	$15,705	$9.66
12214070220000	3405 EMERSON DR	1,626	1949	3	2	$15,705	$9.66
12214050190000	3409 HAWTHORNE ST	1,775	1949	3	2	$17,705	$9.97
12214050200000	3409 HAWTHORNE ST	1,775	1949	4	1	$17,705	$9.97
12281230150000	2929 LOUIS ST	1,667	1950	3	2	$16,705	$10.02
12281230140000	2929 LOUIS ST LOT 1	1,667	1950	3	2	$16,705	$10.02
12281310060000	2841 LOUIS ST	1,745	1950	3	1	$17,731	$10.16
12282190140000	2929 HAWTHORNE ST	1,692	1951	4	1	$17,205	$10.17
12282190150000	2929 HAWTHORNE ST	1,692	1951	4	1	$17,205	$10.17
12271200040000	2843 ROSE ST	1,785	1947	3	1	$18,295	$10.25
12282020140000	3125 ELDER LN	1,721	1943	3	2	$17,705	$10.29
12271200030000	2843 ROSE ST	1,785	1948	3	1	$18,576	$10.41
12281310050000	2841 LOUIS ST	1,745	1950	3	1	$18,253	$10.46
12282020130000	3125 ELDER LN	1,721	1943	3	2	$21,084	$12.25
12214040280000	3442 HAWTHORNE ST HSE	1,642	1949	3	2	$22,627	$13.78
12214040270000	3442 HAWTHORNE ST	1,642	1949	3	2	$22,627	$13.78
12281040350000	3126 SARAH ST	1,626	1950	4	1	$22,603	$13.90
12212070470000	3602 ELDER LN	1,696	1951	3	2	$23,916	$14.10
12214040500000	3405 SCOTT ST	1,748	1943	3	1	$29,000	$16.59
12272010010000	9111 BELMONT AVE	1,676	1939	3	2	$28,000	$16.71
12214030600000	3537 EMERSON DR	1,672	1951	5	3	$28,000	$16.75
12213241780000	**3205 SARAH ST**	**1,783**	**1936**	**4**	**2**	**$31,000**	**$17.39**
12272190420000		1,688	1951	3	2	$30,000	$17.77
12282080120000		1,742	1928	4	1	$31,000	$17.80
12281230460000		1,771	1950	4	1	$32,000	$18.07

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12281050720000		1,770	1951	3	1	$32,000	$18.08
12214050490000		1,658	1949	4	2	$30,000	$18.09
12281030160000		1,608	1950	4	1	$29,303	$18.22
12282020520000		1,689	1943	2	1	$30,859	$18.27
12281230600000		1,740	1950	3	2	$32,000	$18.39
12214070530000		1,615	1949	3	2	$29,866	$18.49
12282310010000		1,772	1929	3	2	$33,000	$18.62
12281230610000		1,655	1950	3	1	$31,000	$18.73
12281050560000		1,757	1950	2	1	$33,000	$18.78
12281180070000		1,753	1950	4	2	$33,000	$18.82
12281120480000		1,666	1949	3	1	$32,000	$19.21
12271130060000		1,617	1928	3	2	$32,000	$19.79
12282240290000		1,766	1928	3	1	$35,000	$19.82
12282160340000		1,710	1922	4	2	$34,000	$19.88
12281050620000		1,793	1951	5	3	$36,000	$20.08
12213210130000		1,635	1925	3	3	$33,000	$20.18
12281120520000		1,630	1949	3	2	$33,000	$20.25
12214160050000		1,620	1926	4	2	$33,000	$20.37
12282020600000		1,665	1943	4	1	$34,000	$20.42
12281120530000		1,681	1949	3	2	$35,000	$20.82
12214040160000		1,730	1925	2	1	$42,000	$24.28

Median of all 114 comparables: $15.35 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 114 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.

12281040360000	12212070480000	12212090330000	12281040370000	12281040390000
12271210160000	12281040380000	12214070120000	12214070110000	12214050310000
12214050210000	12214050220000	12212090150000	12212090160000	12214060010000
12214040420000	12214040410000	12214060020000	12214060090000	12214060100000
12214070210000	12214070220000	12214050320000	12214040050000	12214040060000
12272090180000	12272090190000	12214050190000	12214050200000	12214040400000
12214040390000	12281230150000	12281230140000	12214110110000	12281310060000
12282190140000	12282190150000	12271200040000	12282020140000	12281230290000
12282150100000	12282150090000	12271200030000	12214050380000	12214050370000
12281310050000	12214110120000	12281230300000	12214050010000	12214050020000
12282020130000	12271210150000	12214040280000	12214040270000	12281040350000
12212090340000	12212070470000	12214040500000	12272010010000	12214030600000
12272190420000	12282080120000	12214310450000	12281230460000	12281050720000
12214050490000	12281030160000	12282020520000	12214030630000	12281230600000
12214070530000	12281230590000	12282310010000	12281230610000	12281050560000
12281180070000	12281050490000	12214030670000	12281120480000	12281120490000
12214260100000	12281220560000	12214030590000	12282210350000	12214300190000
12223160220000	12271130060000	12282240290000	12281130500000	12281130540000
12282160340000	12282280340000	12281050620000	12213210130000	12281120520000
12282160010000	12214160050000	12282330190000	12282020600000	12282120730000
12281190280000	12281100120000	12221010060000	12271150620000	12281120530000
12271210390000	12281120540000	12271230020000	12282210310000	12281120560000
12281020330000	12221020110000	12214040160000	12282180360000	

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.