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	12251020200000
Property address	3115 N 79TH AVE
Township	Leyden (20)
Assessor neighborhood	20080
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$52,000

13.8% of the current assessed value.

COMPARABLES IMPLY

$44,819

Estimated tax effect about $1,523 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,181

SECTION 1

The argument in one paragraph

The Assessor values 89 other properties in assessor neighborhood 20080 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 $19.05 per square foot. This home is assessed at $22.10 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,353 square feet gives $44,819. 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	2,353 square feet
Land area	3,840 square feet
Year built	1929
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$52,000
Assessed value per square foot	$22.10

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	168
2	Building area within 15% of this home	123
3	Built within 15 years of this home	93
4	Same building type	90
5	Same construction quality grade	89

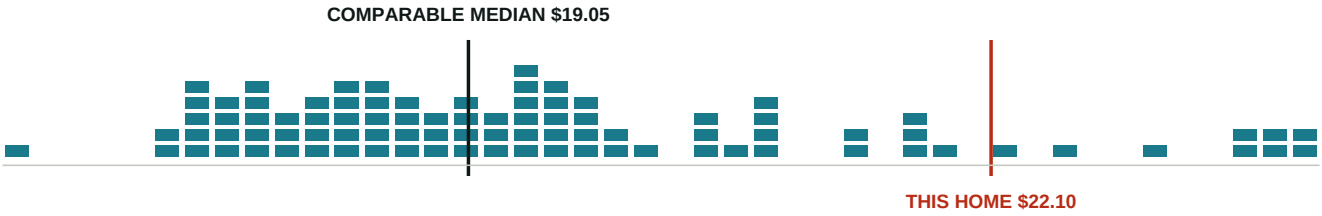
The comparable figure used is the median of all 89 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 89 properties 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	89
Lowest assessed	$16.33 per square foot
25th percentile	$18.18 per square foot
Median	$19.05 per square foot
75th percentile	$20.35 per square foot
Highest assessed	$24.02 per square foot
This home	$22.10 per square foot
Position	assessed above 80 of the 89 comparable properties, the 90th percentile



$16.33 per sq ft — 89 comparable properties by assessed value per square foot, one mark is one property — $24.02 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 89 comparables	$19.05
Building area of this home	2,353 sq ft
Median multiplied by building area	**$44,819**
Current total assessed value	$52,000
Difference, the reduction requested	**$7,181**

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 $7,181 in assessed value is worth roughly $1,523 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

89 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 89 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
12362170070000	2133 N 75TH CT 1	2,343	1935	4	2	$40,711	$17.38
12251060350000	3110 N 76TH CT	2,406	1929	5	3	$42,000	$17.46
12251280070000	7764 W ELMGROVE DR	2,222	1928	5	2	$39,030	$17.57
12364040360000	7330 W CORTLAND ST	2,240	1944	4	2	$39,441	$17.61
12364130550000	1846 N 73RD AVE	2,324	1942	4	2	$41,000	$17.64
12364210340000	1737 N 73RD CT	2,320	1942	4	1	$41,000	$17.67
12253160580000	7725 W WESTWOOD DR	2,313	1927	4	2	$41,266	$17.84
12253070330000	2718 N 76TH CT	2,347	1927	4	2	$42,312	$18.03
12362210210000	2138 N 73RD AVE	2,495	1919	4	2	$45,000	$18.04
12254250240000	2440 N 73RD AVE	2,326	1924	4	2	$42,053	$18.08
12361020430000	2303 N 77TH CT	2,204	1926	3	1	$40,000	$18.15
12254000080000	2731 N 76TH AVE	2,420	1923	5	2	$44,000	$18.18
12362140010000	2247 N 73RD AVE	2,464	1922	5	2	$45,000	$18.26
12362160220000	2104 N 75TH CT	2,352	1924	3	2	$43,000	$18.28
12362110150000	2201 N 74TH CT	2,320	1926	4	2	$42,509	$18.32
12253080030000	2743 N 76TH CT	2,450	1927	4	2	$45,000	$18.37
12253040110000	7802 W CRESSETT DR	2,391	1929	4	3	$44,256	$18.51
12253110290000	7734 W WESTWOOD DR	2,207	1928	3	2	$41,113	$18.63
12253110100000	2623 N 78TH AVE	2,463	1927	6	2	$46,000	$18.68
12252280240000	2841 N 74TH AVE	2,318	1923	6	2	$43,500	$18.77
12251260290000	7862 W CRESSETT DR	2,278	1927	4	2	$43,000	$18.88
12252190070000	2925 N 74TH CT	2,485	1930	4	2	$47,000	$18.91
12253040260000	7755 W SUNSET DR	2,372	1928	3	1	$45,000	$18.97
12361020410000	2310 N 77TH AVE	2,218	1923	5	3	$42,200	$19.03
12251320070000	7931 W CRESSETT DR	2,310	1929	5	2	$44,000	$19.05
12364200120000	1742 N 73RD CT	2,348	1943	4	2	$45,000	$19.17
12251190010000	7851 W ELMGROVE DR	2,294	1928	3	2	$44,000	$19.18
12251300380000	2806 N 76TH CT	2,414	1930	5	3	$46,530	$19.28
12253010290000	7926 W WESTWOOD DR	2,226	1928	3	2	$43,000	$19.32
12251210280000	2928 N 77TH CT	2,275	1928	5	2	$44,000	$19.34
12252220270000	2908 N 72ND CT	2,480	1922	4	2	$48,000	$19.35
12253110070000	2629 N 78TH AVE	2,371	1929	4	1	$46,000	$19.40
12362140230000	2228 N 72ND CT	2,369	1924	4	2	$46,000	$19.42
12362210170000	2101 N 73RD CT	2,259	1929	4	2	$44,000	$19.48
12254090030000	2641 N 75TH CT	2,402	1926	4	2	$47,000	$19.57
12254000160000	2705 N 76TH AVE	2,501	1923	5	2	$49,000	$19.59
12253140110000	2636 N 76TH AVE	2,281	1927	5	4	$44,736	$19.61
12251190080000	7835 W ELMGROVE DR	2,243	1929	3	2	$44,000	$19.62
12251330090000		2,232	1928	3	2	$44,000	$19.71
12362290110000		2,228	1941	4	3	$44,000	$19.75

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12361030390000		2,378	1922	3	2	$47,000	$19.76
12362150150000		2,367	1941	4	2	$47,000	$19.86
12362220260000		2,300	1927	4	2	$46,000	$20.00
12253110020000		2,457	1927	4	3	$50,000	$20.35
12253070270000		2,457	1927	5	3	$50,000	$20.35
12253120100000		2,219	1926	5	3	$46,000	$20.73
12362220110000		2,352	1926	4	3	$49,000	$20.83
12251240220000		2,205	1929	4	3	$46,000	$20.86
12251120850000		2,251	1941	4	3	$48,000	$21.32
12251190360000		2,317	1929	4	3	$50,000	$21.58
12254080030000		2,222	1923	4	4	$48,000	$21.60
12251190370000		2,213	1931	5	4	$48,000	$21.69
12254120010000		2,252	1935	4	3	$49,000	$21.76
12251020200000	**3115 N 79TH AVE**	**2,353**	**1929**	**5**	**3**	**$52,000**	**$22.10**
12254090010000		2,294	1929	3	3	$51,000	$22.23
12251150150000		2,315	1929	5	4	$52,000	$22.46
12362080230000		2,280	1921	4	3	$52,418	$22.99
12252220160000		2,213	1929	4	3	$52,000	$23.50
12251190310000		2,276	1928	5	3	$54,000	$23.73
12362080070000		2,425	1928	5	4	$58,000	$23.92
12364260160000		2,290	1940	4	3	$55,000	$24.02

Median of all 89 comparables: $19.05 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 89 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.

12253130060000	12253140070000	12253100090000	12362170070000	12254010400000
12362260330000	12251060350000	12362040150000	12251280070000	12364040360000
12364130550000	12364210340000	12253050060000	12253010040000	12362220020000
12253160580000	12361040820000	12251270250000	12253070330000	12362210210000
12254250240000	12361020430000	12254000080000	12253010270000	12362140010000
12362160220000	12362110150000	12361040090000	12253080030000	12252300130000
12251290220000	12253040110000	12251300290000	12362260260000	12253110290000
12251160290000	12253110100000	12252280240000	12251260290000	12252190070000
12254080040000	12253040260000	12362110360000	12361020410000	12251320070000
12364200120000	12251190010000	12251300380000	12253010290000	12251210280000
12252220270000	12254190210000	12253110070000	12362140230000	12362210170000
12254090030000	12254000160000	12253140110000	12251190080000	12252200260000
12251330090000	12362290110000	12361030390000	12362150150000	12254000110000
12362220260000	12253110020000	12253070270000	12251220170000	12253110240000
12253120100000	12254050180000	12362220110000	12251240220000	12251120850000
12251270100000	12251190360000	12254080030000	12251190370000	12254120010000
12254090010000	12251150150000	12362080230000	12252220160000	12254100160000
12251190310000	12252290300000	12362080070000	12364260160000	

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.