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	12251190160000
Property address	7815 W ELMGROVE DR
Township	Leyden (20)
Assessor neighborhood	20080
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$35,000	**$31,263**	**$3,737**

10.7% of the current assessed value.
Estimated tax effect about $793 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 420 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 $25.01 per square foot. This home is assessed at $28.00 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,250 square feet gives $31,263. 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	1,250 square feet
Land area	3,619 square feet
Year built	1928
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$35,000
Assessed value per square foot	$28.00

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	2,241
2	Building area within 15% of this home	1,285
3	Built within 15 years of this home	905
4	Same building type	420
5	Same construction quality grade	420

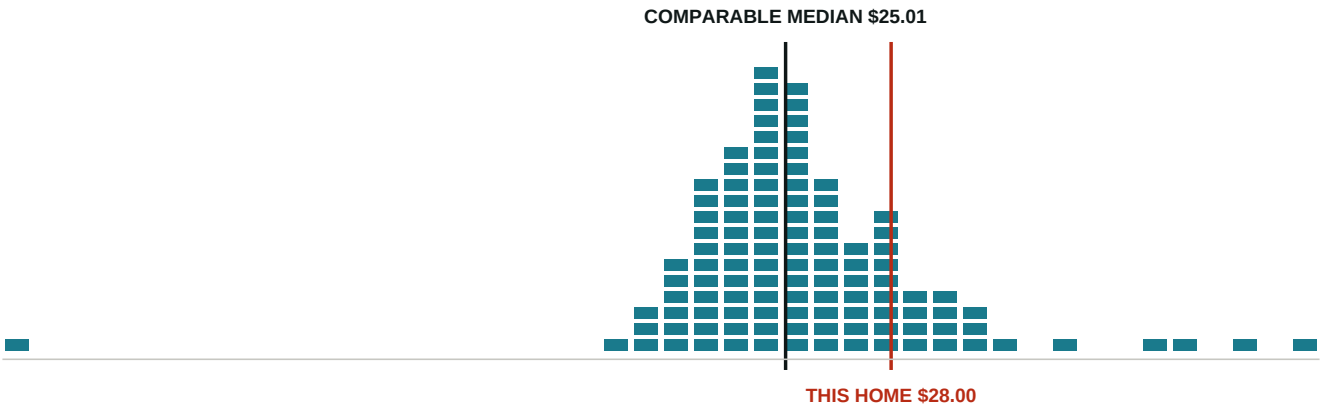
The comparable figure used is the median of all 420 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 420 properties 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	420
Lowest assessed	$2.82 per square foot
25th percentile	$23.61 per square foot
Median	$25.01 per square foot
75th percentile	$26.64 per square foot
Highest assessed	$40.14 per square foot
This home	$28.00 per square foot
Position	assessed above 361 of the 420 comparable properties, the 86th percentile



$2.82 per sq ft — 420 comparable properties by assessed value per square foot, one mark is 4 properties — $40.14 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 420 comparables	$25.01
Building area of this home	1,250 sq ft
Median multiplied by building area	**$31,263**
Current total assessed value	$35,000
Difference, the reduction requested	**$3,737**

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 $3,737 in assessed value is worth roughly $793 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

420 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 420 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
12253210160000	2501 N 79TH AVE	1,230	1930	2	1	$25,000	$20.33
12254040120000	2719 N 74TH AVE	1,267	1923	3	1	$27,565	$21.76
12254150050000	2643 N 72ND CT	1,250	1922	2	1	$28,000	$22.40
12362150140000	2213 N 72ND CT	1,254	1921	4	2	$28,183	$22.47
12362120050000		1,252	1925	3	1	$28,814	$23.01
12362010140000		1,260	1926	4	1	$29,000	$23.02
12364120470000		1,259	1941	3	1	$29,000	$23.03
12362270370000		1,250	1943	2	1	$29,000	$23.20
12362260350000		1,249	1943	3	1	$29,000	$23.22
12362260380000		1,249	1941	3	1	$29,000	$23.22
12362040200000		1,233	1924	3	1	$29,000	$23.52
12251120680000		1,256	1941	3	1	$29,639	$23.60
12253030210000		1,248	1930	3	2	$29,462	$23.61
12362300030000		1,267	1927	4	2	$30,000	$23.68
12362100090000		1,249	1925	3	1	$30,000	$24.02
12362270510000		1,248	1941	3	1	$30,000	$24.04
12254010350000		1,245	1923	4	1	$30,000	$24.10
12362070060000		1,238	1918	3	1	$30,000	$24.23
12254150060000		1,269	1923	3	1	$31,000	$24.43
12251050270000		1,246	1932	3	1	$30,860	$24.77
12362170200000		1,246	1928	5	3	$31,000	$24.88
12254010070000		1,281	1928	4	1	$32,000	$24.98
12364290140000		1,280	1942	3	1	$32,000	$25.00
12364290240000		1,239	1942	3	1	$31,000	$25.02
12251000400000		1,278	1929	2	1	$32,000	$25.04
12362100380000		1,238	1922	3	2	$31,000	$25.04
12362190010000		1,270	1930	3	2	$32,000	$25.20
12364280430000		1,269	1942	3	1	$32,000	$25.22
12251130580000		1,225	1942	2	1	$30,916	$25.24
12362160070000		1,266	1929	4	1	$32,000	$25.28
12361040150000		1,266	1921	4	1	$32,000	$25.28
12251120790000		1,240	1941	3	1	$31,405	$25.33
12362130090000		1,223	1923	3	2	$31,000	$25.35
12254010320000		1,260	1924	3	1	$32,000	$25.40
12253080110000		1,246	1927	3	1	$32,000	$25.68
12251320030000		1,224	1929	3	1	$31,527	$25.76
12251330260000		1,242	1929	4	1	$32,000	$25.76
12364290180000		1,240	1942	3	1	$32,000	$25.81
12362130300000		1,240	1924	2	1	$32,000	$25.81
12251040240000		1,278	1929	3	1	$33,000	$25.82

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12254030170000		1,278	1927	2	1	$33,000	$25.82
12251030130000		1,278	1929	3	1	$33,000	$25.82
12251120860000		1,250	1939	3	2	$33,000	$26.40
12251270030000		1,249	1928	3	1	$33,000	$26.42
12251130020000		1,243	1939	2	1	$33,000	$26.55
12251110990000		1,237	1943	3	1	$33,000	$26.68
12251230360000		1,268	1929	3	2	$34,000	$26.81
12251300050000		1,268	1930	3	1	$34,000	$26.81
12251190340000		1,228	1928	2	1	$33,000	$26.87
12251110920000		1,258	1941	3	1	$34,000	$27.03
12253160040000		1,254	1926	3	2	$34,000	$27.11
12253000050000		1,264	1928	3	2	$35,000	$27.69
12253200200000		1,226	1923	3	1	$34,000	$27.73
12251190160000	**7815 W ELMGROVE DR**	**1,250**	**1928**	**3**	**2**	**$35,000**	**$28.00**
12254000270000		1,276	1931	3	1	$35,831	$28.08
12362120220000		1,240	1925	3	1	$36,000	$29.03
12252200080000		1,227	1928	4	2	$36,272	$29.56
12364280380000		1,240	1942	3	1	$37,000	$29.84
12362110090000		1,240	1925	2	1	$37,000	$29.84
12251330060000		1,273	1928	3	3	$39,000	$30.64
12251140400000		1,260	1940	3	3	$45,000	$35.71

Median of all 420 comparables: $25.01 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 420 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.

12364040180000	12253210160000	12362210020000	12251330030000	12254250190000
12362030120000	12252200340000	12364040190000	12362130310000	12362130150000
12364110240000	12364110210000	12362290150000	12364120240000	12361040080000
12254200260000	12361030150000	12254040120000	12252180310000	12362270380000
12252210040000	12362230450000	12364040480000	12251320010000	12362270530000
12251270230000	12362120040000	12362160270000	12251040380000	12362210080000
12251010150000	12362030110000	12364250060000	12254180310000	12362010270000
12362090100000	12254180220000	12254070150000	12251250120000	12362300090000
12254150050000	12253030050000	12361040330000	12364060370000	12364120280000
12362150110000	12362150140000	12251100540000	12364150200000	12251160040000
12252190210000	12253260330000	12362020080000	12364110280000	12251200230000
12251150180000	12251300180000	12364120210000	12253160240000	12362120150000
12253040240000	12251250220000	12362100100000	12362260360000	12362230090000
12362120050000	12362010140000	12364120470000	12254100120000	12251170190000
12251010330000	12362230060000	12362280160000	12251240180000	12362160140000
12251250390000	12251200130000	12362270370000	12251270020000	12362040190000
12362260350000	12362260380000	12362110160000	12252270080000	12254130090000
12252170240000	12254160070000	12362030080000	12362210030000	12362090030000
12253160400000	12362130340000	12364120150000	12253080230000	12252170050000
12251300100000	12362040200000	12253100220000	12362270250000	12251000410000
12251120680000	12362280120000	12251230170000	12251190060000	12251170070000
12253080180000	12253030210000	12362160240000	12364050140000	12362300030000
12251210160000	12251030200000	12362170140000	12253040380000	12253110150000
12362230020000	12253230060000	12251210370000	12362120030000	12361110410000
12362200050000	12362080040000	12253310130000	12252210140000	12362000200000
12362120090000	12251170290000	12251330080000	12362100090000	12364070330000
12251020290000	12362270510000	12251210090000	12251010120000	12254020350000
12254010350000	12254200270000	12251160120000	12254010310000	12251150140000
12253050290000	12254010060000	12251110980000	12251150250000	12251130570000
12362070060000	12253110050000	12254170010000	12252220310000	12251000370000
12251300390000	12253050110000	12362130020000	12251250160000	12253030150000
12251240240000	12251180020000	12251290230000	12251250130000	12251300370000
12251210140000	12253040100000	12251250070000	12251320130000	12254160010000
12251150270000	12364280360000	12254150060000	12251330110000	12251200180000
12253040130000	12253070100000	12254260110000	12253080160000	12251010170000
12253030040000	12253100190000	12251300240000	12251230280000	12252200360000
12251120780000	12251190280000	12251000340000	12361110220000	12251320090000
12362110260000	12254250170000	12251110950000	12251230040000	12253050130000
12253140130000	12254210170000	12251050270000	12252180290000	12251160180000
12251120800000	12251050330000	12251050390000	12364290190000	12251210120000
12362170200000	12251300340000	12362030100000	12251070280000	12362150180000
12254010070000	12254180170000	12251210150000	12251270360000	12364290140000
12364290240000	12251170100000	12251000400000	12362100380000	12364290200000
12251110900000	12251210240000	12362090190000	12251070190000	12253030170000
12251130760000	12251040150000	12253200300000	12251130610000	12252290140000

12251230110000	12253210140000	12362190010000	12251150390000	12364280430000
12251130580000	12251170110000	12251270190000	12362160070000	12361040150000
12251160190000	12253160420000	12254240190000	12251120790000	12251190100000
12251300300000	12251290320000	12362130090000	12254190300000	12251010180000
12254010320000	12252310060000	12254140020000	12251290300000	12362110270000
12251170170000	12251170230000	12251320020000	12251190270000	12252290260000
12251290020000	12251240330000	12364120340000	12362050160000	12251310120000
12251160260000	12362230100000	12362090160000	12251070400000	12251111000000
12253080110000	12253100040000	12252220300000	12254030160000	12254320130000
12251320030000	12251330260000	12364290180000	12362130300000	12251040240000
12254030170000	12251030130000	12252160220000	12362120270000	12251200020000
12251160230000	12364040200000	12254200250000	12251220310000	12252200020000
12251200100000	12251240370000	12251210050000	12251270310000	12251260030000
12251220180000	12251090460000	12364110160000	12251250290000	12361040410000
12253090050000	12251170280000	12253070340000	12251030330000	12251120860000
12251270030000	12362090240000	12251130080000	12251170210000	12251060210000
12253000190000	12251130020000	12251280050000	12251280040000	12251230130000
12253080250000	12362160170000	12253040040000	12251160160000	12254170140000
12251110990000	12251230360000	12251300050000	12362050150000	12251190340000
12252230080000	12251230300000	12364280410000	12252180030000	12251330040000
12251110920000	12364240020000	12253320110000	12251130620000	12253160040000
12251020150000	12251310100000	12364280400000	12254010300000	12253090110000
12251290270000	12251300080000	12251290050000	12362100070000	12251170160000
12253040400000	12254320360000	12251020210000	12251080850000	12251090450000
12251090640000	12251110930000	12254110370000	12251050190000	12251010110000
12253000050000	12253200200000	12252290120000	12251020320000	12252260260000
12253030250000	12251170310000	12251200260000	12253110230000	12251260050000
12252280220000	12253120050000	12251270260000	12251240250000	12254000270000
12254220040000	12251220260000	12251130780000	12251090540000	12251090510000
12251030220000	12251330130000	12251100430000	12253030080000	12362310120000
12251070150000	12251150320000	12251250090000	12251270120000	12251290310000
12253140100000	12251060200000	12251050220000	12362120220000	12251090650000
12253100030000	12251170180000	12251300330000	12251120870000	12251170380000
12364280420000	12251090490000	12252200080000	12251090470000	12251090500000
12251090530000	12253160150000	12364280380000	12362110090000	12253080290000
12251150370000	12251010280000	12251030390000	12251090420000	12251150360000
12251090430000	12251200090000	12251330060000	12252230050000	12251160220000
12251170250000	12254080250000	12251240360000	12251000290000	12251210260000
12251230140000	12251140400000	12251120920000	12251260280000	12251220370000

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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