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	12251200090000
Property address	2927 N 78TH CT
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
$34,000	$30,000	$4,000

11.8% of the current assessed value.
Estimated tax effect about $848 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 207 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 $27.03 per square foot. This home is assessed at $30.63 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,110 square feet gives $30,000. 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	1,110 square feet
Land area	7,005 square feet
Year built	1928
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$34,000
Assessed value per square foot	$30.63

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	976
3	Built within 15 years of this home	666
4	Same building type	207
5	Same construction quality grade	207

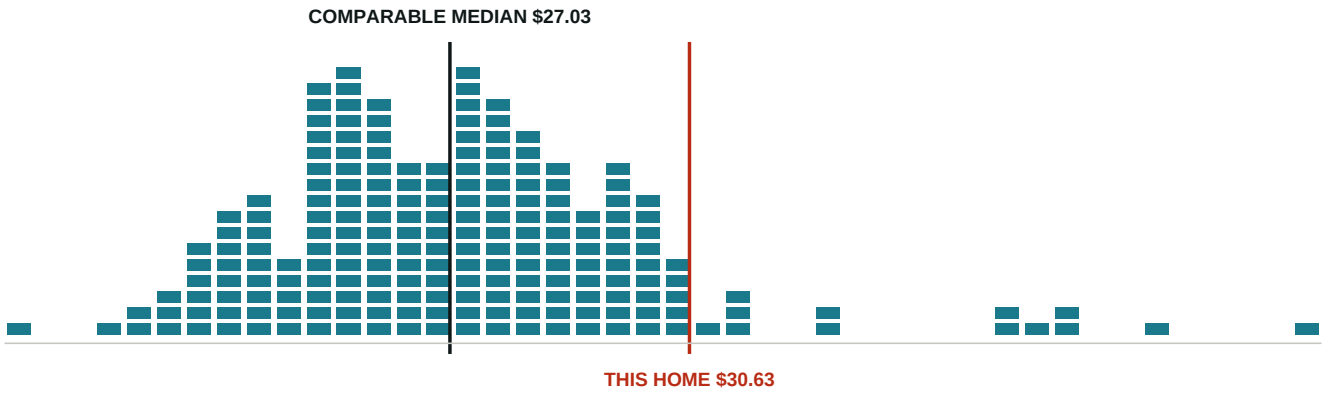
The comparable figure used is the median of all 207 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 207 properties 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	207
Lowest assessed	$20.33 per square foot
25th percentile	$25.31 per square foot
Median	$27.03 per square foot
75th percentile	$28.73 per square foot
Highest assessed	$40.14 per square foot
This home	$30.63 per square foot
Position	assessed above 192 of the 207 comparable properties, the 93rd percentile



$20.33 per sq ft — 207 comparable properties by assessed value per square foot, one mark is one property — $40.14 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 207 comparables	$27.03
Building area of this home	1,110 sq ft
Median multiplied by building area	**$30,000**
Current total assessed value	$34,000
Difference, the reduction requested	**$4,000**

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 $4,000 in assessed value is worth roughly $848 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

207 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 207 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
12254010310000	2728 N 75TH AVE	1,098	1925	3	1	$26,518	$24.15
12252290140000	2824 N 73RD AVE	1,093	1931	3	1	$27,499	$25.16
12251010180000	7905 W FLETCHER ST	1,127	1932	4	2	$28,602	$25.38
12254140020000	2653 N 73RD AVE HSE	1,100	1935	3	2	$27,957	$25.42
12364120340000	1836 N 73RD CT	1,134	1941	3	1	$29,016	$25.59
12252220300000		1,151	1925	4	2	$29,582	$25.70
12362120270000		1,122	1924	3	1	$29,000	$25.85
12364040200000		1,120	1942	3	1	$29,000	$25.89
12254200250000		1,120	1924	2	1	$29,000	$25.89
12251240370000		1,143	1932	2	1	$29,756	$26.03
12364110160000		1,150	1942	2	1	$30,000	$26.09
12252230080000		1,153	1922	3	1	$31,000	$26.89
12364280410000		1,151	1942	2	1	$31,000	$26.93
12251020150000		1,140	1929	3	1	$31,000	$27.19
12364280400000		1,135	1942	3	1	$31,000	$27.31
12254010300000		1,098	1930	3	1	$30,000	$27.32
12362100070000		1,129	1926	3	1	$31,000	$27.46
12254320360000		1,091	1922	2	1	$30,000	$27.50
12251020320000		1,152	1929	2	1	$32,000	$27.78
12253030250000		1,150	1928	2	1	$32,000	$27.83
12251170310000		1,148	1928	2	1	$32,000	$27.87
12251200260000		1,148	1928	3	1	$32,000	$27.87
12253110230000		1,110	1927	3	1	$31,000	$27.93
12251260050000		1,144	1927	4	1	$32,000	$27.97
12252280220000		1,143	1939	3	2	$32,000	$28.00
12253120050000		1,099	1929	3	1	$30,792	$28.02
12251270260000		1,142	1928	3	1	$32,000	$28.02
12251240250000		1,140	1929	3	1	$32,000	$28.07
12254220040000		1,068	1939	3	1	$30,000	$28.09
12251090510000		1,080	1943	3	1	$30,494	$28.24
12251100430000		1,124	1941	3	1	$32,000	$28.47
12362310120000		1,151	1924	4	3	$33,000	$28.67
12251070150000		1,146	1929	2	1	$33,000	$28.80
12251150320000		1,145	1929	3	2	$33,000	$28.82
12251250090000		1,110	1928	3	1	$32,000	$28.83
12251270120000		1,110	1929	3	1	$32,000	$28.83
12251290310000		1,143	1929	2	1	$33,000	$28.87
12253140100000		1,143	1928	4	1	$33,000	$28.87
12251060200000		1,105	1930	3	1	$32,000	$28.96
12251050220000		1,103	1929	3	1	$32,000	$29.01

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12251090650000		1,102	1943	3	1	$32,000	$29.04
12253100030000		1,101	1926	3	1	$32,000	$29.06
12251300330000		1,132	1928	4	2	$33,000	$29.15
12251120870000		1,092	1939	3	1	$32,000	$29.30
12251090490000		1,152	1943	3	2	$34,000	$29.51
12251090470000		1,080	1943	2	1	$32,000	$29.63
12251090500000		1,080	1943	3	1	$32,000	$29.63
12251090530000		1,080	1943	3	1	$32,000	$29.63
12253160150000		1,147	1926	3	2	$34,000	$29.64
12253080290000		1,137	1928	4	2	$34,000	$29.90
12251150370000		1,103	1933	2	2	$33,000	$29.92
12251010280000		1,098	1929	3	1	$33,000	$30.05
12251030390000		1,130	1929	3	1	$34,000	$30.09
12251150360000		1,146	1929	4	2	$34,928	$30.48
12251090430000		1,080	1943	3	1	$33,000	$30.56
12251200090000	**2927 N 78TH CT**	**1,110**	**1928**	**4**	**2**	**$34,000**	**$30.63**
12252230050000		1,142	1929	2	1	$35,000	$30.65
12254080250000		1,118	1926	2	2	$35,000	$31.31
12251240360000		1,142	1929	3	2	$37,400	$32.75
12251260280000		1,110	1927	3	3	$42,000	$37.84
12251220370000		1,146	1929	6	3	$46,000	$40.14

Median of all 207 comparables: $27.03 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 207 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.

12253210160000	12254040120000	12254150050000	12362150140000	12362100100000
12362120050000	12362010140000	12364120470000	12362270370000	12362260350000
12362260380000	12364120150000	12252170050000	12362040200000	12253100220000
12362270250000	12251120680000	12253030210000	12362300030000	12251030200000
12362120030000	12253310130000	12362000200000	12362100090000	12364070330000
12362270510000	12254010350000	12254010310000	12362070060000	12252220310000
12254150060000	12361110220000	12251230040000	12251050270000	12251160180000
12251050330000	12364290190000	12251210120000	12362170200000	12364290240000
12362100380000	12362090190000	12253030170000	12254040240000	12252290140000
12253210140000	12362190010000	12364280430000	12251130580000	12362160070000
12361040150000	12254240190000	12251120790000	12362130090000	12251010180000
12254010320000	12252310060000	12254140020000	12251290300000	12364120340000
12362050160000	12251310120000	12251160260000	12362230100000	12251070400000
12253080110000	12252220300000	12254140210000	12254320130000	12251320030000
12251330260000	12364290180000	12362130300000	12252160220000	12362120270000
12251200020000	12364040200000	12254200250000	12251220310000	12252200020000
12362070010000	12251240370000	12364110160000	12251120860000	12251270030000
12251060210000	12251130020000	12251280050000	12251280040000	12251230130000
12253080250000	12253040040000	12251160160000	12254170140000	12251110990000
12251230360000	12251300050000	12362050150000	12251190340000	12252230080000
12364280410000	12252180030000	12251330040000	12251110920000	12253320110000
12251130620000	12253160040000	12251020150000	12362050100000	12251310100000
12364280400000	12254010300000	12253090110000	12251290270000	12251300080000
12251290050000	12362100070000	12251170160000	12253040400000	12254320360000
12251020210000	12251080850000	12251090450000	12251090640000	12251110930000
12362030320000	12251010110000	12253000050000	12252220260000	12252230040000
12253200200000	12251020320000	12253030250000	12251170310000	12251200260000
12253110230000	12251260050000	12252280220000	12251190160000	12253120050000
12251270260000	12251240250000	12254000270000	12254220040000	12251220260000
12251130780000	12251090540000	12251090510000	12251030220000	12251330130000
12361040390000	12251100430000	12252220250000	12252220290000	12362310120000
12251070150000	12251150320000	12251250090000	12251270120000	12251290310000
12253140100000	12251060200000	12362110170000	12251050220000	12362120220000
12251090650000	12253100030000	12251300330000	12251120870000	12364110120000
12251090490000	12362200350000	12252200080000	12252300170000	12252170070000
12252230030000	12251090470000	12251090500000	12251090530000	12253160150000
12364280380000	12362110090000	12254110340000	12252220320000	12253080290000
12251150370000	12251010280000	12251030390000	12252300270000	12251090420000
12251150360000	12251090430000	12251330060000	12252230050000	12251170250000
12254080250000	12251070350000	12251110940000	12251240360000	12251000290000
12251210260000	12251230140000	12251140400000	12251120920000	12362190140000
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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