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	12263280240000
Property address	2419 N WOOD ST
Township	Leyden (20)
Assessor neighborhood	20081
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$30,000

11.0% of the current assessed value.

COMPARABLES IMPLY

$26,702

REDUCTION REQUESTED

$3,298

Estimated tax effect about $700 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 79 other properties in assessor neighborhood 20081 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 $25.26 per square foot. This home is assessed at $28.38 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,057 square feet gives $26,702. 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	1,057 square feet
Land area	4,280 square feet
Year built	1948
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$30,000
Assessed value per square foot	$28.38

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	1,086
2	Building area within 15% of this home	457
3	Built within 15 years of this home	333
4	Same building type	79
5	Same construction quality grade	79

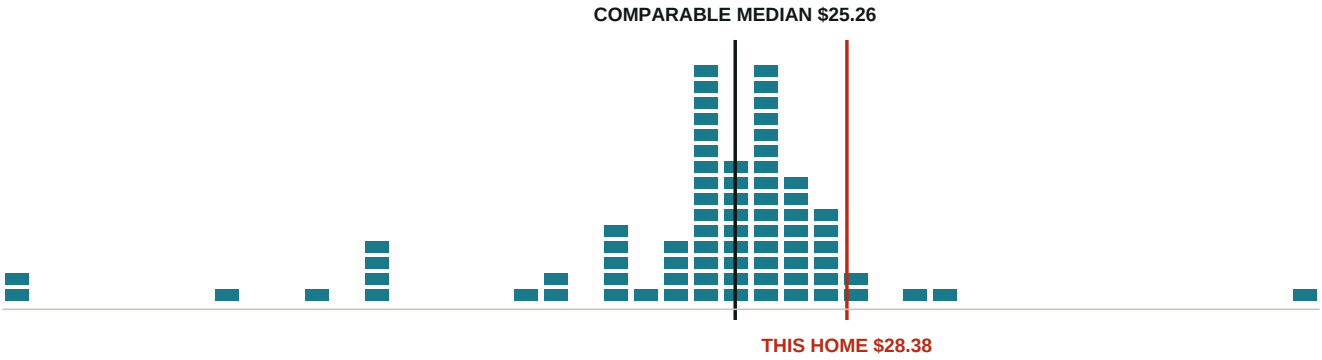
The comparable figure used is the median of all 79 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 79 properties 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	79
Lowest assessed	$4.79 per square foot
25th percentile	$23.75 per square foot
Median	$25.26 per square foot
75th percentile	$26.45 per square foot
Highest assessed	$41.58 per square foot
This home	$28.38 per square foot
Position	assessed above 74 of the 79 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 79 comparables	$25.26
Building area of this home	1,057 sq ft
Median multiplied by building area	**$26,702**
Current total assessed value	$30,000
Difference, the reduction requested	**$3,298**

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 $3,298 in assessed value is worth roughly $700 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

79 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 79 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
12274130280000	2555 N SPRUCE ST	1,122	1949	3	1	$5,379	$4.79
12274130240000	2558 N RHODES AVE	1,122	1949	3	1	$12,417	$11.07
12274130230000	2558 N RHODES AVE	1,122	1949	3	1	$15,533	$13.84
12351010260000	2344 N TRUMBULL AVE	1,120	1954	3	2	$16,807	$15.01
12351010270000	2344 N TRUMBULL AVE	1,120	1954	3	2	$16,807	$15.01
12263080050000	8649 W CAREY AVE	1,063	1949	3	1	$16,344	$15.38
12263080040000	8649 W CAREY AVE	1,063	1949	3	1	$16,344	$15.38
12274050420000	2608 N RHODES AVE	1,140	1950	3	1	$24,530	$21.52
12274130270000	2555 N SPRUCE ST	1,122	1949	3	1	$24,278	$21.64
12264260190000	2415 N HAYMOND ST	1,162	1953	2	1	$25,172	$21.66
12274060670000	2622 N CLARKE ST	1,080	1950	2	2	$23,954	$22.18
12264140300000	2511 N BUDD ST	1,176	1949	4	1	$26,162	$22.25
12263190630000	2549 N MAPLE ST	1,074	1952	2	1	$24,905	$23.19
12264240270000	2400 N DAVISSON ST	1,152	1954	3	1	$27,755	$24.09
12274120330000	2519 N WEST ST	1,158	1952	3	1	$28,000	$24.18
12274100150000	2521 MAPLE ST	1,072	1954	3	2	$26,000	$24.25
12274100310000	2550 N ELM ST	1,176	1949	2	1	$29,000	$24.66
12274020520000	9073 W GRAND AVE	1,176	1949	2	1	$29,001	$24.66
12274250510000	2404 N SPRUCE ST	1,075	1952	3	2	$26,609	$24.75
12274100530000	2500 N ELM ST	1,170	1946	3	1	$29,000	$24.79
12272240070000	2715 ELM ST	1,170	1950	3	1	$29,000	$24.79
12274220100000	2419 MAPLE ST	1,161	1940	2	2	$29,000	$24.98
12274280400000	2416 N LEYDEN AVE	1,152	1952	3	1	$29,000	$25.17
12351060390000	8700 W PALMER ST	1,152	1952	3	1	$29,000	$25.17
12274250500000	2406 N SPRUCE ST	1,148	1955	3	1	$29,001	$25.26
12263200150000	2560 N FORESTVIEW AVE	1,080	1944	3	1	$27,284	$25.26
12274250350000	2423 N WEST ST	1,138	1953	3	1	$29,000	$25.48
12274240420000	2422 N WEST ST	1,176	1955	3	1	$30,001	$25.51
12274010470000	2623 OAK ST	1,083	1944	3	1	$28,000	$25.85
12274040340000	2644 N SPRUCE ST	1,080	1949	3	1	$28,000	$25.93
12274250380000	2411 N WEST ST	1,041	1955	3	2	$27,091	$26.02
12274180120000	2522 N CLARKE ST	1,081	1950	4	2	$28,136	$26.03
12274060300000	2652 N CLARKE ST	1,114	1950	2	1	$29,000	$26.03
12274090450000	2500 MAPLE ST	1,072	1953	3	1	$28,000	$26.12
12272210190000	8946 W CHERRY AVE	1,148	1951	3	1	$30,000	$26.13
12274050220000	2621 N SPRUCE ST	1,010	1953	3	1	$26,487	$26.22
12264190440000	2532 N WEBSTER ST	1,176	1953	4	1	$31,000	$26.36
12264130560000	2511 N THATCHER AVE	1,062	1949	4	1	$28,000	$26.37
12274020420000	2608 N ELM ST	1,062	1950	3	1	$28,000	$26.37
12263290040000	2565 N FORESTVIEW AVE	1,098	1950	4	1	$29,000	$26.41

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12274210010000	2451 OAK ST	1,170	1946	3	1	$31,000	$26.50
12274060350000		1,087	1947	3	1	$29,000	$26.68
12274190300000		1,122	1957	2	1	$30,001	$26.74
12264180370000		1,084	1949	3	1	$29,000	$26.75
12274050370000		1,080	1940	3	1	$29,000	$26.85
12272210580000		1,080	1954	3	1	$29,000	$26.85
12264260170000		1,010	1953	3	1	$27,163	$26.89
12272250090000		1,075	1943	3	1	$29,000	$26.98
12264230280000		1,008	1954	2	1	$27,314	$27.10
12263180160000		1,156	1950	2	2	$31,662	$27.39
12264180390000		1,011	1949	3	1	$28,000	$27.70
12272240030000		1,010	1950	2	1	$28,000	$27.72
12264150030000		1,068	1955	3	2	$30,001	$28.09
12274260460000		1,032	1953	2	1	$29,001	$28.10
12274040320000		1,031	1951	3	1	$29,000	$28.13
12263280240000	**2419 N WOOD ST**	**1,057**	**1948**	**3**	**1**	**$30,000**	**$28.38**
12274020380000		1,010	1950	3	1	$29,000	$28.71
12264020520000		1,009	1933	3	1	$29,000	$28.74
12264180380000		1,145	1949	2	1	$35,000	$30.57
12274090390000		1,056	1946	4	2	$33,000	$31.25
12274060220000		1,010	1949	4	1	$42,000	$41.58

Median of all 79 comparables: $25.26 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20081, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 79 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.

12274130280000	12274240670000	12274130240000	12274130230000	12351010260000
12351010270000	12263080050000	12263080040000	12274020120000	12274240680000
12274060270000	12274050420000	12274130270000	12264260190000	12274060670000
12264140300000	12263190630000	12264170260000	12274040400000	12272240110000
12351020220000	12264230290000	12264240270000	12274120330000	12272210600000
12274100150000	12274060320000	12263290550000	12264260220000	12274060310000
12272240010000	12274100310000	12274020520000	12274250510000	12274100530000
12272240070000	12274220100000	12274280400000	12351060390000	12274250500000
12263200150000	12274120190000	12274250350000	12274120010000	12274240420000
12274010470000	12274040340000	12274250380000	12274180120000	12274060300000
12274090450000	12272210190000	12274250490000	12274050220000	12274120270000
12264190440000	12264130560000	12274020420000	12263290040000	12274210010000
12274060350000	12274190300000	12264180370000	12274050370000	12272210580000
12264260170000	12272250090000	12264230280000	12263180160000	12264180390000
12272240030000	12264150030000	12274260460000	12274040320000	12274020380000
12264020520000	12264180380000	12274090390000	12274060220000	

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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