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	12264260300000
Property address	2440 N WEBSTER ST
Township	Leyden (20)
Assessor neighborhood	20081
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$40,001

16.4% of the current assessed value.

COMPARABLES IMPLY

$33,441

Estimated tax effect about $1,391 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,560

SECTION 1

The argument in one paragraph

The Assessor values 111 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 $20.00 per square foot. This home is assessed at $23.92 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,672 square feet gives $33,441. 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	1,672 square feet
Land area	4,658 square feet
Year built	1956
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$40,001
Assessed value per square foot	$23.92

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	341
2	Building area within 15% of this home	155
3	Built within 15 years of this home	114
4	Same building type	111
5	Same construction quality grade	111

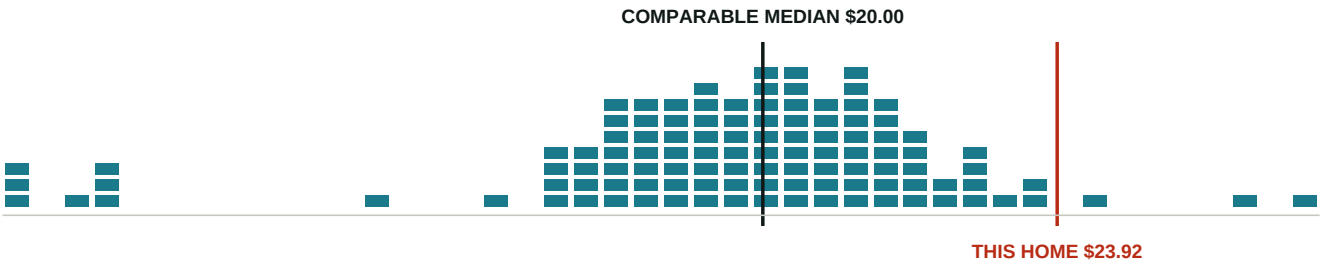
The comparable figure used is the median of all 111 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 111 properties 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	111
Lowest assessed	$9.87 per square foot
25th percentile	$18.42 per square foot
Median	$20.00 per square foot
75th percentile	$21.15 per square foot
Highest assessed	$27.42 per square foot
This home	$23.92 per square foot
Position	assessed above 108 of the 111 comparable properties, the 97th percentile



$9.87 per sq ft — 111 comparable properties by assessed value per square foot, one mark is one property — $27.42 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 111 comparables	$20.00
Building area of this home	1,672 sq ft
Median multiplied by building area	**$33,441**
Current total assessed value	$40,001
Difference, the reduction requested	**$6,560**

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 $6,560 in assessed value is worth roughly $1,391 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

111 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 111 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
12274130310000	2547 N SPRUCE ST	1,791	1950	3	1	$17,669	$9.87
12274070560000	2645 N CLARKE ST	1,740	1949	3	2	$17,223	$9.90
12274130320000	2547 N SPRUCE ST	1,791	1950	3	1	$18,306	$10.22
12274070570000	2645 N CLARKE ST	1,740	1949	3	2	$18,596	$10.69
12342050230000	2242 N WEST ST	1,667	1954	4	1	$29,000	$17.40
12274220060000	2433 MAPLE ST	1,718	1949	4	2	$30,000	$17.46
12342050480000	2217 N ELM ST	1,752	1956	4	2	$31,400	$17.92
12342040360000	2252 N ELM ST	1,790	1953	4	2	$32,406	$18.10
12274030260000	2607 N ELM ST	1,699	1948	4	1	$30,852	$18.16
12274020480000	2615 MAPLE ST	1,705	1942	4	2	$31,000	$18.18
12342050340000	2200 N WEST ST	1,694	1951	4	2	$31,000	$18.30
12274140110000	2547 N RHODES AVE	1,660	1952	5	2	$30,525	$18.39
12264190230000	2518 N WEBSTER ST	1,740	1958	3	2	$32,001	$18.39
12351070390000	2202 RIVER RD	1,728	1951	4	1	$32,000	$18.52
12274210200000	2432 MAPLE ST	1,750	1952	3	2	$33,000	$18.86
12342090020000	2352 N LEYDEN AVE	1,598	1949	4	2	$30,175	$18.88
12263180450000	2526 N MAPLE ST	1,772	1951	3	2	$33,698	$19.02
12274040220000	2623 N WEST ST	1,620	1947	3	1	$31,000	$19.14
12274270250000	2436 N CLARKE ST	1,702	1949	3	2	$33,000	$19.39
12264220280000	2410 CLINTON AVE	1,701	1949	2	1	$33,001	$19.40
12342020480000	2304 N ELM ST	1,700	1952	4	2	$33,000	$19.41
12274240350000	2448 N WEST ST HOME	1,744	1951	4	1	$34,000	$19.50
12342090050000	2340 N LEYDEN AVE	1,686	1949	4	2	$33,000	$19.57
12351010550000	2324 TRUMBULL AVE	1,677	1948	3	2	$33,000	$19.68
12263090540000	8464 W RIVER GROVE AVE	1,659	1956	4	2	$32,852	$19.80
12274280360000	2411 N CLARKE AVE	1,602	1948	2	1	$32,000	$19.98
12272260030000	2729 SPRUCE ST	1,752	1951	3	2	$35,000	$19.98
12264220110000	2413 N HESSING ST	1,700	1953	3	2	$34,001	$20.00
12264130450000	8336 GREENWOOD TER	1,648	1949	4	2	$33,001	$20.02
12274010490000	2615 OAK ST	1,644	1945	3	2	$33,000	$20.07
12274270360000	2441 N RHODES AVE	1,605	1949	4	2	$32,395	$20.18
12274220080000		1,584	1948	4	2	$32,000	$20.20
12274120050000		1,732	1948	3	2	$35,000	$20.21
12264210330000		1,725	1951	4	2	$35,001	$20.29
12272170640000		1,617	1960	4	1	$33,000	$20.41
12264150210000		1,800	1950	4	2	$37,000	$20.56
12274120090000		1,654	1948	5	2	$34,000	$20.56
12274210230000		1,700	1954	4	2	$35,000	$20.59
12274040510000		1,643	1948	4	2	$34,000	$20.69
12274100260000		1,736	1949	4	2	$36,000	$20.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12274240310000		1,638	1951	4	1	$34,000	$20.76
12274090190000		1,685	1952	5	3	$35,000	$20.77
12274120020000		1,671	1947	4	2	$35,000	$20.95
12274100280000		1,708	1949	4	2	$36,000	$21.08
12264100230000		1,706	1952	4	2	$36,001	$21.10
12351010470000		1,610	1948	4	2	$34,000	$21.12
12274120120000		1,653	1949	5	2	$35,000	$21.17
12274260560000		1,737	1953	4	2	$37,000	$21.30
12342090090000		1,688	1950	4	2	$36,000	$21.33
12264250050000		1,630	1951	4	2	$35,000	$21.47
12264180410000		1,760	1949	3	2	$37,970	$21.57
12274110710000		1,667	1953	5	2	$36,000	$21.60
12274110290000		1,666	1949	3	2	$36,000	$21.61
12342090100000		1,713	1949	4	3	$38,000	$22.18
12274130190000		1,710	1955	4	2	$38,001	$22.22
12274150230000		1,598	1953	3	2	$36,000	$22.53
12342030300000		1,726	1950	4	3	$41,000	$23.75
12264260300000	**2440 N WEBSTER ST**	**1,672**	**1956**	**4**	**2**	**$40,001**	**$23.92**
12274270330000		1,719	1953	2	1	$42,000	$24.43
12351040450000		1,650	1954	4	2	$43,831	$26.56
12263290210000		1,660	1951	4	2	$45,519	$27.42

Median of all 111 comparables: $20.00 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 111 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.

12274130310000	12274070560000	12274130320000	12274070570000	12274110020000
12263180110000	12263180100000	12274110030000	12263210350000	12274090070000
12274020270000	12342050230000	12342050330000	12274220060000	12272240080000
12274070350000	12274260360000	12342050480000	12264180450000	12342040360000
12263290640000	12274030260000	12263120100000	12274020480000	12342050340000
12274270390000	12274140110000	12264190230000	12274270290000	12351070390000
12351010430000	12264230240000	12264210060000	12274110520000	12263200320000
12274210200000	12342090020000	12263180450000	12272240100000	12342020220000
12274040220000	12342050300000	12274270250000	12264220280000	12342020480000
12351040210000	12274240350000	12263290790000	12342090050000	12274270450000
12351010550000	12263090540000	12274020390000	12274280360000	12272260030000
12264220110000	12264130450000	12274010490000	12274020340000	12274270360000
12274220080000	12274120050000	12264210330000	12274010320000	12274280260000
12272170640000	12264090260000	12264170300000	12264150210000	12274120090000
12274210230000	12274040510000	12274100260000	12274240310000	12274090190000
12274040460000	12274120020000	12274090130000	12274110240000	12274100280000
12274270300000	12264100230000	12351010470000	12274120120000	12274260560000
12342090090000	12263180500000	12264250050000	12263140150000	12264180410000
12274110710000	12274210180000	12274110290000	12274110250000	12274210390000
12274280410000	12274220150000	12342090100000	12274130190000	12274070230000
12274150230000	12264190300000	12274280180000	12264250370000	12274240180000
12264240180000	12342030300000	12274260270000	12274270330000	12351040450000
12263290210000				

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.