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	12314070320000
Property address	100 WESTWARD HO DR
Township	Leyden (20)
Assessor neighborhood	20050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$26,000	**$22,805**	**$3,195**

12.3% of the current assessed value.
Estimated tax effect about $678 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 185 other properties in assessor neighborhood 20050 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 $22.62 per square foot. This home is assessed at $25.79 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,008 square feet gives $22,805. 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	1,008 square feet
Land area	9,056 square feet
Year built	1951
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	2
Full bathrooms	1
Half bathrooms	1

Total assessed value	$26,000
Assessed value per square foot	$25.79

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	2,891
2	Building area within 15% of this home	724
3	Built within 15 years of this home	695
4	Same building type	185
5	Same construction quality grade	185

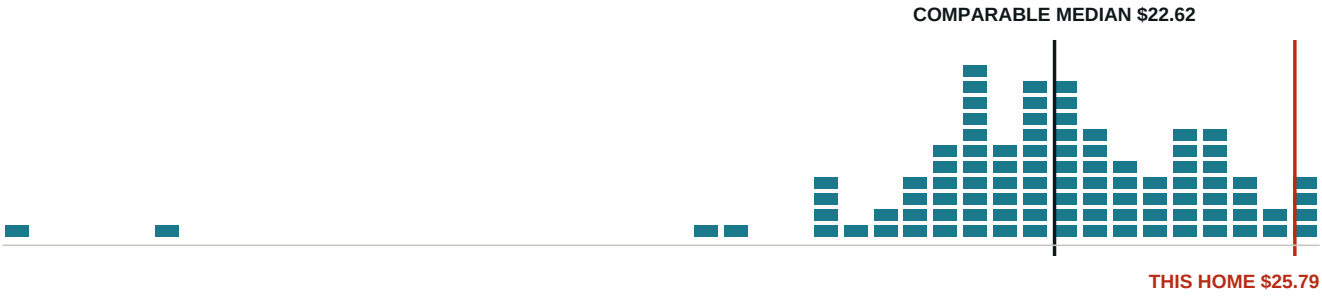
The comparable figure used is the median of all 185 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 185 properties 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	185
Lowest assessed	$8.75 per square foot
25th percentile	$21.66 per square foot
Median	$22.62 per square foot
75th percentile	$23.96 per square foot
Highest assessed	$26.12 per square foot
This home	$25.79 per square foot
Position	assessed above 178 of the 185 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 185 comparables	$22.62
Building area of this home	1,008 sq ft
Median multiplied by building area	**$22,805**
Current total assessed value	$26,000
Difference, the reduction requested	**$3,195**

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 $3,195 in assessed value is worth roughly $678 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

185 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 185 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
12322030060000	10439 W LYNDALE AVE	1,060	1939	3	1	$11,588	$10.93
12291080290000	2938 ALTA ST	1,021	1942	2	1	$18,475	$18.10
12324060190000	108 EDWARD AVE	1,032	1941	3	1	$20,240	$19.61
12291090390000	10808 W GRAND AVE	1,065	1942	2	1	$21,000	$19.72
12322030050000	10439 W LYNDALE AVE	1,060	1956	3	1	$20,966	$19.78
12323070260000	315 N PRATER AVE	1,053	1941	2	1	$22,000	$20.89
12291080420000	2956 ALTA ST	1,052	1940	2	1	$22,000	$20.91
12323230030000	55 CHARLES DR	1,029	1952	3	1	$22,000	$21.38
12324130020000	371 WHITEHALL DR	1,024	1948	3	1	$22,000	$21.48
12324120060000	321 E BERNICE AVE	1,019	1941	3	1	$22,000	$21.59
12321160100000	26 ARMITAGE AVE	1,016	1941	3	1	$22,000	$21.65
12291140160000	3000 N PRATER AVE	1,015	1947	3	1	$22,000	$21.67
12294070160000	10601 SCHUBERT AVE	1,013	1939	2	1	$22,000	$21.72
12324070090000		1,000	1940	3	1	$22,000	$22.00
12322010090000		1,062	1940	5	2	$23,893	$22.50
12321110070000		1,066	1951	3	1	$24,000	$22.51
12321040260000		1,064	1948	3	1	$24,000	$22.56
12293110170000		1,045	1955	3	1	$23,706	$22.69
12324080110000		1,052	1940	2	1	$24,000	$22.81
12322080320000		1,050	1949	3	1	$24,000	$22.86
12322010220000		1,004	1942	5	1	$23,000	$22.91
12294200200000		1,047	1944	2	1	$24,000	$22.92
12332050040000		1,044	1940	3	1	$24,000	$22.99
12321180150000		1,043	1941	2	1	$24,000	$23.01
12321190100000		1,036	1951	2	1	$24,000	$23.17
12323290170000		1,035	1941	3	1	$24,000	$23.19
12321180030000		1,025	1952	3	1	$24,000	$23.41
12322100280000		1,062	1941	3	2	$25,000	$23.54
12332300070000		1,058	1951	3	1	$25,000	$23.63
12322090090000		1,035	1952	3	1	$24,587	$23.76
12322060200000		1,010	1940	3	1	$24,001	$23.76
12321170070000		1,008	1948	3	1	$24,000	$23.81
12312070050000		1,008	1948	3	1	$24,000	$23.81
12321180020000		1,050	1942	3	1	$25,155	$23.96
12322030030000		1,010	1938	3	1	$24,302	$24.06
12322070420000		1,071	1941	3	1	$26,000	$24.28
12302070100000		1,029	1941	3	1	$25,000	$24.30
12322110280000		1,029	1952	3	2	$25,000	$24.30
12321090150000		1,029	1940	3	1	$25,000	$24.30
12323270020000		1,064	1940	3	1	$26,000	$24.44

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12302130110000		1,022	1951	2	1	$25,000	$24.46
12322030260000		1,057	1938	3	1	$26,000	$24.60
12292040260000		1,016	1938	2	1	$25,000	$24.61
12323120250000		1,056	1940	4	2	$26,000	$24.62
12324040310000		1,015	1941	3	1	$25,000	$24.63
12321160030000		1,053	1948	3	1	$26,001	$24.69
12302030040000		1,051	1961	3	1	$26,000	$24.74
12314050200000		1,008	1949	3	1	$25,000	$24.80
12322090320000		1,047	1946	3	1	$26,000	$24.83
12291030280000		1,005	1940	3	1	$25,000	$24.88
12323240030000		1,044	1942	3	1	$26,000	$24.90
12321120030000		1,043	1941	3	1	$26,001	$24.93
12302120080000		1,042	1941	3	2	$26,000	$24.95
12302120240000		1,032	1941	3	1	$26,000	$25.19
12293130030000		1,022	1954	3	2	$26,001	$25.44
12332030140000		1,050	1942	3	1	$27,000	$25.71
12322110310000		1,008	1948	3	1	$26,000	$25.79
12321070270000		1,008	1952	3	1	$26,000	$25.79
12314070320000	**100 WESTWARD HO DR**	**1,008**	**1951**	**2**	**1**	**$26,000**	**$25.79**
12321100130000		1,040	1941	3	2	$27,000	$25.96
12302060070000		1,001	1955	3	1	$26,000	$25.97

Median of all 185 comparables: $22.62 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 185 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.

12331220210000	12322030060000	12291080290000	12324050120000	12323130020000
12331220070000	12323090190000	12324060190000	12292000200000	12291090390000
12293030240000	12322030050000	12324050110000	12323050180000	12332210030000
12324100030000	12312030130000	12323140020000	12294020130000	12291080330000
12331220190000	12332090240000	12323110250000	12323070260000	12291080420000
12323240120000	12321170130000	12331020280000	12293080010000	12302100070000
12293050320000	12323220190000	12302190020000	12291070090000	12314080280000
12312070100000	12323240180000	12323230030000	12323280030000	12324130020000
12324110220000	12324120060000	12323270040000	12321160100000	12324120030000
12322100360000	12293070160000	12293080030000	12332240240000	12291140160000
12331240110000	12292040290000	12321220130000	12293070050000	12323300140000
12321090200000	12294070160000	12323050120000	12291140130000	12321150210000
12331220150000	12324040120000	12293040310000	12314080300000	12293090210000
12321130090000	12324070090000	12294000620000	12323170050000	12294002260000
12321210020000	12324080150000	12322020500000	12323250200000	12314060230000
12332300050000	12321060140000	12331260060000	12302190150000	12332060040000
12321100160000	12332170070000	12321070240000	12321090180000	12294220090000
12322010090000	12321000150000	12321110070000	12321080220000	12321040260000
12293040060000	12323110340000	12321060190000	12291020050000	12322070390000
12294070210000	12293110170000	12292050120000	12302060060000	12322090130000
12314090070000	12294250110000	12294002010000	12324080110000	12322020060000
12322080320000	12322010220000	12323090130000	12294200200000	12322070360000
12322060400000	12332050040000	12322090120000	12321180150000	12324070220000
12323230040000	12332190120000	12321190100000	12323290170000	12293050360000
12322030170000	12293120160000	12321180030000	12302050080000	12323180040000
12322100280000	12323130130000	12291060120000	12294001450000	12332300070000
12324050160000	12322110010000	12322090090000	12322060200000	12321170070000
12312070050000	12322020180000	12331210120000	12321180020000	12322030030000
12321070040000	12302110210000	12323160100000	12322070420000	12302070100000
12322110280000	12321090150000	12294001870000	12302200150000	12332080090000
12323270020000	12302130110000	12291090250000	12322030260000	12292040260000
12323120250000	12324040310000	12323150070000	12321160030000	12302030040000
12314050200000	12321170050000	12322090320000	12291030280000	12321210260000
12323240030000	12321120030000	12302120080000	12321110030000	12331060160000
12302120240000	12321090230000	12293040150000	12331100270000	12322100300000
12293130030000	12332030140000	12332300040000	12322110310000	12321070270000
12321100130000	12302060070000	12331220060000	12321170040000	12302120040000

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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