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	12323270110000
Property address	155 PARK VIEW DR
Township	Leyden (20)
Assessor neighborhood	20050
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$27,272	**$22,751**	**$4,521**

16.6% of the current assessed value.
Estimated tax effect about $959 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 22 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 $22.09 per square foot. This home is assessed at $26.48 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,030 square feet gives $22,751. 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	1,030 square feet
Land area	7,500 square feet
Year built	1940
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$27,272
Assessed value per square foot	$26.48

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	355
2	Building area within 15% of this home	22
3	Built within 15 years of this home	22
4	Same building type	22
5	Same construction quality grade	22

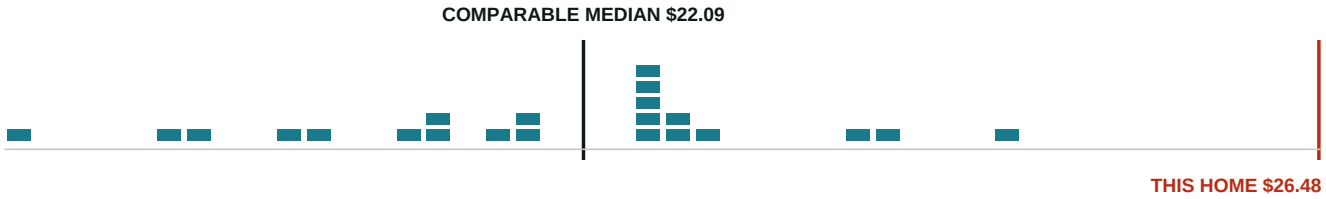
The comparable figure used is the median of all 22 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 22 properties 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	22
Lowest assessed	$18.64 per square foot
25th percentile	$21.11 per square foot
Median	$22.09 per square foot
75th percentile	$22.56 per square foot
Highest assessed	$24.69 per square foot
This home	$26.48 per square foot
Position	assessed above 22 of the 22 comparable properties, the 100th percentile



$18.64 per sq ft — 22 comparable properties by assessed value per square foot, one mark is one property — $26.48 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 22 comparables	$22.09
Building area of this home	1,030 sq ft
Median multiplied by building area	**$22,751**
Current total assessed value	$27,272
Difference, the reduction requested	**$4,521**

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 $4,521 in assessed value is worth roughly $959 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

All 22 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12331270190000	2050 LOUIS ST	1,180	1938	3	1	$22,000	$18.64
12314040220000	42 FRANKLIN DR	1,075	1950	2	1	$21,000	$19.53
12294001500000	2458 LANDEN DR HOUSE	1,116	1952	3	1	$22,006	$19.72
12294190180000	10612 MONTANA ST	1,080	1948	2	1	$22,000	$20.37
12323120230000	134 BELL DR	1,071	1928	3	1	$22,000	$20.54
12323130040000	212 BELL DR	1,138	1940	3	1	$24,000	$21.09
12322110120000	341 MAJOR DR	1,153	1942	3	2	$24,393	$21.16
12323260090000	31 PARK VIEW DR	990	1940	2	1	$21,000	$21.21
12324090040000	315 PARK VIEW DR	1,158	1941	3	1	$25,000	$21.59
12314080240000	50 WESTWARD HO DR	1,152	1941	3	1	$25,000	$21.70
12332240170000	9710 CASTELLO AVE	1,103	1944	4	1	$24,000	$21.76
12291080080000	2948 ALTA ST	1,026	1946	2	1	$23,000	$22.42
12323180170000	112 N HAROLD AVE	1,115	1943	3	1	$25,000	$22.42
12323130090000	228 BELL DR	1,111	1940	3	1	$25,000	$22.50
12323270120000	159 PARK VIEW DR HSE	1,109	1940	3	1	$25,000	$22.54
12321070220000	436 N PRATER AVE	1,064	1941	2	1	$24,000	$22.56
12294070260000	10605 SCHUBERT AVE	1,108	1939	3	1	$25,000	$22.56
12323090030000	21 BERNICE AVE	979	1942	3	1	$22,168	$22.64
12323170140000	128 N ROY AVE	950	1941	2	1	$21,721	$22.86
12291050100000	3008 CHARLES ST	928	1942	3	1	$22,000	$23.71
12321090080000	431 HABER CT	1,092	1941	3	1	$26,000	$23.81
12322110030000	311 MAJOR DR	972	1951	2	1	$24,000	$24.69
12323270110000	**155 PARK VIEW DR**	**1,030**	**1940**	**3**	**1**	**$27,272**	**$26.48**

Median of all 22 comparables: $22.09 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 22 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.

12331270190000	12314040220000	12294001500000	12294190180000	12323120230000
12323130040000	12322110120000	12323260090000	12324090040000	12314080240000
12332240170000	12291080080000	12323180170000	12323130090000	12323270120000
12321070220000	12294070260000	12323090030000	12323170140000	12291050100000
12321090080000	12322110030000			

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.