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	12332150060000
Property address	2325 RUBY ST
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

$29,540

16.0% of the current assessed value.

COMPARABLES IMPLY

$24,816

Estimated tax effect about $1,002 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,724

SECTION 1

The argument in one paragraph

The Assessor values 950 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 $20.42 per square foot. This home is assessed at $24.31 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,215 square feet gives $24,816. 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	1,215 square feet
Land area	10,164 square feet
Year built	1949
Building type	1.5 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	$29,540
Assessed value per square foot	$24.31

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	1,750
3	Built within 15 years of this home	1,667
4	Same building type	952
5	Same construction quality grade	950

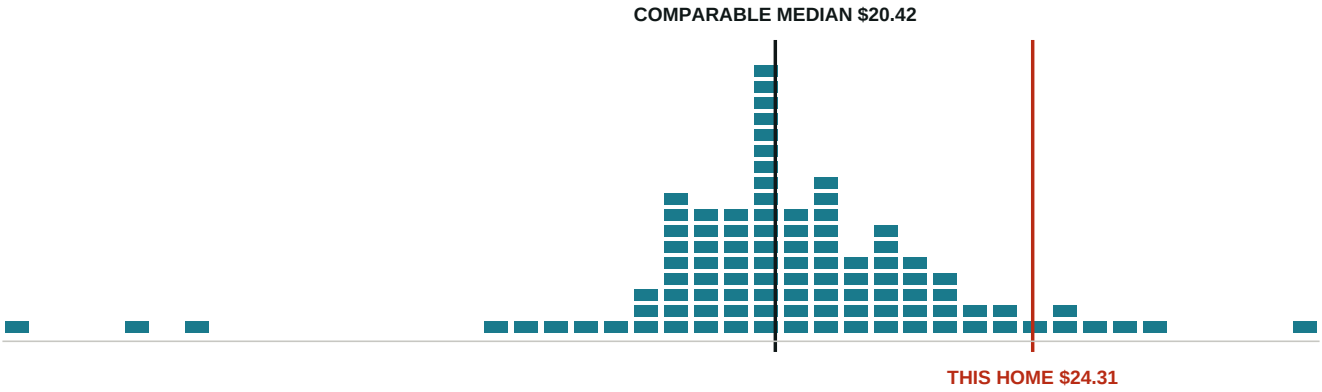
The comparable figure used is the median of all 950 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 950 properties 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	950
Lowest assessed	$8.75 per square foot
25th percentile	$19.64 per square foot
Median	$20.42 per square foot
75th percentile	$21.70 per square foot
Highest assessed	$28.65 per square foot
This home	$24.31 per square foot
Position	assessed above 916 of the 950 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 950 comparables	$20.42
Building area of this home	1,215 sq ft
Median multiplied by building area	**$24,816**
Current total assessed value	$29,540
Difference, the reduction requested	**$4,724**

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 $4,724 in assessed value is worth roughly $1,002 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

950 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 950 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
12321200280000	53 E MEDILL AVE	1,224	1952	3	1	$14,409	$11.77
12321200270000	53 E MEDILL AVE	1,224	1952	3	1	$14,409	$11.77
12314030290000	120 FRANKLIN DR	1,224	1953	3	1	$22,337	$18.25
12324090070000	327 PARK VIEW DR	1,215	1942	3	1	$22,593	$18.60
12332130150000		1,224	1947	3	1	$23,123	$18.89
12323100110000		1,224	1951	3	1	$23,256	$19.00
12332130120000		1,224	1949	3	2	$23,552	$19.24
12323180180000		1,224	1949	3	1	$23,680	$19.35
12293030050000		1,214	1951	3	1	$23,493	$19.35
12321090270000		1,224	1954	3	1	$23,975	$19.59
12332270090000		1,224	1949	3	1	$24,000	$19.61
12323270060000		1,224	1953	3	1	$24,000	$19.61
12314080090000		1,224	1953	3	1	$24,000	$19.61
12332240020000		1,224	1953	2	1	$24,000	$19.61
12314050090000		1,222	1952	3	1	$24,000	$19.64
12331240180000		1,221	1942	2	1	$24,000	$19.66
12293020130000		1,213	1952	3	1	$24,000	$19.79
12332070090000		1,206	1947	3	1	$24,000	$19.90
12321200200000		1,224	1951	3	1	$24,500	$20.02
12321190070000		1,224	1953	4	1	$24,598	$20.10
12293050050000		1,224	1951	3	1	$24,701	$20.18
12323090040000		1,224	1950	3	1	$24,765	$20.23
12332070040000		1,207	1941	2	1	$24,493	$20.29
12332090200000		1,224	1949	2	1	$25,000	$20.42
12314060210000		1,224	1953	4	1	$25,000	$20.42
12323100100000		1,224	1952	3	1	$25,000	$20.42
12323240140000		1,224	1951	3	1	$25,000	$20.42
12322000310000		1,224	1950	3	1	$25,000	$20.42
12323190150000		1,224	1952	3	1	$25,000	$20.42
12321190260000		1,224	1951	3	1	$25,000	$20.42
12332090190000		1,224	1950	3	1	$25,000	$20.42
12321230110000		1,224	1950	3	1	$25,000	$20.42
12321210170000		1,224	1951	3	1	$25,000	$20.42
12332090040000		1,224	1947	2	1	$25,000	$20.42
12323250150000		1,222	1940	3	1	$25,000	$20.46
12321040180000		1,221	1952	3	1	$25,000	$20.48
12302190070000		1,220	1951	3	1	$25,000	$20.49
12293030320000		1,214	1953	3	1	$25,000	$20.59
12293050260000		1,214	1951	2	1	$25,000	$20.59
12293020190000		1,214	1953	3	1	$25,001	$20.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12293070100000		1,213	1953	3	1	$25,000	$20.61
12293040370000		1,213	1952	3	1	$25,000	$20.61
12293040220000		1,213	1952	3	1	$25,000	$20.61
12293040290000		1,213	1953	3	1	$25,000	$20.61
12293070040000		1,213	1952	3	1	$25,000	$20.61
12332130110000		1,210	1946	3	1	$25,000	$20.66
12293040080000		1,209	1951	2	1	$25,000	$20.68
12293050080000		1,209	1952	2	2	$25,000	$20.68
12331270150000		1,220	1942	3	1	$26,000	$21.31
12293060380000		1,214	1951	3	1	$26,000	$21.42
12323240260000		1,210	1954	2	1	$26,000	$21.49
12293060070000		1,209	1951	2	2	$26,000	$21.51
12293040020000		1,209	1951	2	2	$26,000	$21.51
12331180080000		1,216	1942	2	1	$27,000	$22.20
12291080240000		1,222	1940	3	1	$28,000	$22.91
12321220300000		1,221	1950	4	2	$28,000	$22.93
12294160250000		1,215	1938	3	1	$28,000	$23.05
12321170190000		1,213	1941	4	1	$28,000	$23.08
12321170080000		1,218	1941	2	1	$29,000	$23.81
12321080060000		1,212	1954	2	1	$29,000	$23.93
12332150060000	**2325 RUBY ST**	**1,215**	**1949**	**3**	**1**	**$29,540**	**$24.31**

Median of all 950 comparables: $20.42 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 950 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	12321200280000	12321200270000	12314050030000
12302040200000	12321230090000	12323100010000	12293210150000	12293000170000
12291080280000	12314030070000	12322140200000	12302200050000	12314030210000
12302080150000	12324120320000	12302110170000	12293050010000	12314080200000
12332240040000	12314030290000	12302160020000	12322000190000	12324050120000
12321120150000	12291110030000	12293100130000	12314040140000	12321000210000
12323130180000	12323140170000	12321060150000	12293110070000	12324090070000
12294220230000	12294170280000	12323170070000	12302150080000	12302020080000
12293230210000	12321060210000	12323070100000	12293070020000	12322120120000
12332070200000	12314030300000	12302040060000	12302210010000	12302040160000
12314060270000	12314050330000	12323250060000	12321080030000	12323250030000
12294001460000	12293170020000	12293020340000	12302020010000	12321070030000
12322080290000	12323120180000	12321000070000	12322130260000	12302020040000
12323240220000	12314070230000	12331250120000	12323150190000	12322000220000
12293200190000	12302060080000	12293240080000	12332060080000	12293190140000
12323120190000	12323160040000	12323110380000	12293070220000	12322050150000
12312030040000	12302150180000	12324040170000	12293020040000	12324040320000
12314020020000	12332130150000	12293090200000	12293030130000	12294160210000
12302150120000	12293240110000	12293030220000	12314040110000	12323150140000
12293170040000	12331250030000	12321210100000	12302020050000	12314050340000
12293050220000	12293110160000	12293050040000	12323120240000	12293030250000
12323100110000	12324110140000	12324070100000	12293100420000	12323100260000
12293240240000	12293210100000	12293100230000	12323300050000	12314040010000
12293090220000	12294010120000	12302050010000	12323300090000	12322020470000
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12293030160000	12293230330000	12293200140000	12293100270000	12293200220000
12293110050000	12293130170000	12293020240000	12293020320000	12292040040000
12322090310000	12314030140000	12322060720000	12293080100000	12331260150000
12314080220000	12302040120000	12323240060000	12332070210000	12323070080000
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12323100170000	12332130120000	12293180140000	12323100080000	12314100050000
12324040180000	12293060330000	12321130060000	12291110080000	12332120090000
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12302030070000	12321120060000	12323130020000	12302070150000	12323050150000
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12323090190000	12324120020000	12293090330000	12323130010000	12322060560000
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12293190080000	12293000160000	12293210210000	12293200270000	12293210070000
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12293080050000	12293050150000	12323280030000	12293040350000	12312080060000
12291030120000	12322060170000	12321070060000	12293160090000	12323240260000
12293060120000	12293060070000	12293040020000	12324110220000	12323110200000
12332280120000	12321000180000	12332060140000	12291080220000	12322080090000
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12293000260000	12293190090000	12293100370000	12293000250000	12293190030000
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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.