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	12343030630000
Property address	2076 17TH AVE HSE
Township	Leyden (20)
Assessor neighborhood	20090
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,000	**$25,780**	**$4,220**

14.1% of the current assessed value.
Estimated tax effect about $895 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 other properties in assessor neighborhood 20090 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 $23.31 per square foot. This home is assessed at $27.12 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,106 square feet gives $25,780. 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	1,106 square feet
Land area	4,250 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$30,000
Assessed value per square foot	$27.12

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	52
2	Building area within 15% of this home	27
3	Built within 15 years of this home	22
4	Same building type	18
5	Same construction quality grade	18

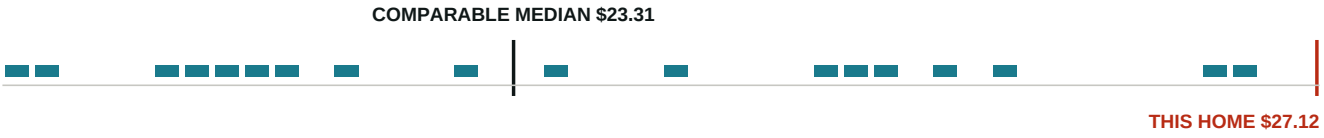
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$20.89 per square foot
25th percentile	$21.95 per square foot
Median	$23.31 per square foot
75th percentile	$25.02 per square foot
Highest assessed	$26.77 per square foot
This home	$27.12 per square foot
Position	assessed above 18 of the 18 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$23.31
Building area of this home	1,106 sq ft
Median multiplied by building area	**$25,780**
Current total assessed value	$30,000
Difference, the reduction requested	**$4,220**

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 $4,220 in assessed value is worth roughly $895 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 18 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
12343010460000	2004 19TH AVE	1,101	1957	3	1	$23,000	$20.89
12343010390000	2072 19TH AVE	1,088	1958	3	1	$23,000	$21.14
12343030590000	2079 18TH AVE	1,106	1957	5	2	$24,000	$21.70
12343030600000	2077 18TH AVE	1,106	1959	3	1	$24,100	$21.79
12343020840000	2079 19TH AVE	1,005	1959	2	1	$22,000	$21.89
12343020500000	2065 19TH AVE HSE	1,221	1946	3	1	$27,000	$22.11
12343070420000	1978 17TH AVE	1,080	1958	2	1	$24,000	$22.22
12343060230000	1916 18TH AVE	1,200	1955	3	1	$27,000	$22.50
12343020620000	1810 ARMITAGE AVE	1,125	1959	3	1	$26,000	$23.11
12343030610000	2075 18TH AVE	1,106	1957	3	1	$26,000	$23.51
12343020660000	2071 19TH AVE	1,092	1959	3	1	$26,296	$24.08
12343020360000	2002 18TH AVE HSE	1,008	1948	2	1	$25,000	$24.80
12343050210000	1970 19TH AVE	1,206	1955	4	1	$30,000	$24.88
12343060530000	1946 18TH AVE	1,037	1955	3	1	$26,000	$25.07
12343010070000	2048 19TH AVE	1,063	1954	3	1	$27,000	$25.40
12343010400000	2070 19TH AVE	1,090	1955	3	1	$28,000	$25.69
12343020670000	2069 19TH AVE	1,125	1959	3	1	$30,000	$26.67
12343070450000	1955 18TH AVE	1,158	1958	3	1	$31,000	$26.77
12343030630000	**2076 17TH AVE HSE**	**1,106**	**1957**	**3**	**1**	**$30,000**	**$27.12**

Median of all 18 comparables: $23.31 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20090, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 18 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.

12343010460000	12343010390000	12343030590000	12343030600000	12343020840000
12343020500000	12343070420000	12343060230000	12343020620000	12343030610000
12343020660000	12343020360000	12343050210000	12343060530000	12343010070000
12343010400000	12343020670000	12343070450000		

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.