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	12351060070000
Property address	2207 N LEYDEN AVE
Township	Leyden (20)
Assessor neighborhood	20081
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$32,000	$27,915	$4,085

12.8% of the current assessed value.
Estimated tax effect about $866 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 306 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 $29.08 per square foot. This home is assessed at $33.33 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 960 square feet gives $27,915. 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	960 square feet
Land area	3,600 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$33.33

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	562
2	Building area within 15% of this home	406
3	Built within 15 years of this home	322
4	Same building type	306
5	Same construction quality grade	306

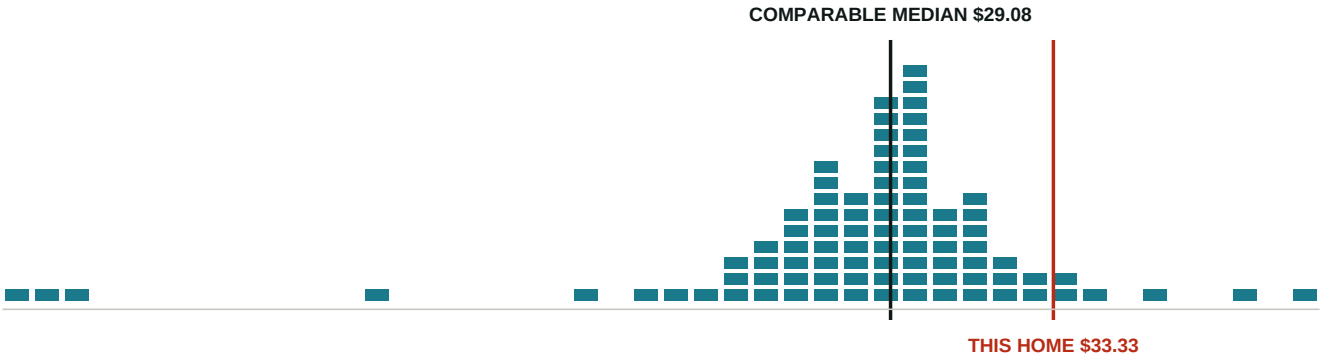
The comparable figure used is the median of all 306 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 306 properties 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	306
Lowest assessed	$5.87 per square foot
25th percentile	$27.37 per square foot
Median	$29.08 per square foot
75th percentile	$30.12 per square foot
Highest assessed	$40.29 per square foot
This home	$33.33 per square foot
Position	assessed above 292 of the 306 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 306 comparables	$29.08
Building area of this home	960 sq ft
Median multiplied by building area	**$27,915**
Current total assessed value	$32,000
Difference, the reduction requested	**$4,085**

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 $4,085 in assessed value is worth roughly $866 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

306 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 306 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
12274240570000	2452 N WEST ST	955	1953	2	1	$6,912	$7.24
12274210140000	2452 MAPLE ST	969	1947	2	1	$22,000	$22.70
12274240580000	2452 N WEST ST	955	1953	2	1	$23,628	$24.74
12274250520000	2400 N SPRUCE ST	964	1952	2	1	$24,001	$24.90
12342050220000	2244 N WEST ST	953	1959	2	1	$24,000	$25.18
12274220040000	2439 MAPLE ST	964	1953	3	2	$24,315	$25.22
12264250240000	2417 N DAVISSON ST	966	1950	2	1	$25,000	$25.88
12274050200000	2627 N SPRUCE ST	960	1956	2	1	$25,000	$26.04
12264260230000	2408 N WEBSTER ST	955	1953	3	1	$25,000	$26.18
12274250420000	2448 N SPRUCE ST	959	1953	3	1	$25,309	$26.39
12263210290000	2457 N LEYDEN AVE	969	1952	3	1	$26,000	$26.83
12272270260000	8826 W GRAND AVE	968	1955	2	1	$26,000	$26.86
12274220050000	2435 MAPLE ST	967	1952	2	1	$26,000	$26.89
12274250300000	2457 N WEST ST	967	1952	2	1	$26,001	$26.89
12274250440000	2442 N SPRUCE ST HOUSE	959	1953	2	1	$25,865	$26.97
12274010340000	2638 MAPLE ST HSE	964	1955	3	1	$26,000	$26.97
12274270480000	2411 N RHODES AVE	967	1952	2	1	$26,124	$27.02
12274210250000	2414 MAPLE ST	960	1948	2	1	$26,000	$27.08
12263140210000		959	1953	3	1	$26,000	$27.11
12274090030000		959	1954	3	1	$26,000	$27.11
12263140170000		959	1953	3	1	$26,000	$27.11
12274250430000		959	1953	3	1	$26,001	$27.11
12274040440000		955	1954	3	1	$26,000	$27.23
12274040430000		955	1954	2	1	$26,000	$27.23
12274150100000		962	1953	2	1	$26,423	$27.47
12263230170000		968	1953	3	1	$26,753	$27.64
12274250460000		967	1952	3	1	$27,410	$28.35
12274250310000		967	1952	2	1	$27,801	$28.75
12263230180000		968	1953	3	1	$28,000	$28.93
12263230160000		968	1954	3	1	$28,000	$28.93
12263140200000		959	1953	3	1	$27,757	$28.94
12264190350000		967	1953	3	1	$28,000	$28.96
12274220010000		967	1953	2	1	$28,000	$28.96
12264020430000		967	1962	2	1	$28,000	$28.96
12264190360000		967	1952	3	1	$28,000	$28.96
12274250450000		967	1952	3	1	$28,001	$28.96
12274250290000		967	1952	2	1	$28,001	$28.96
12274270470000		967	1952	2	1	$28,001	$28.96
12274250470000		967	1952	3	1	$28,001	$28.96
12274010330000		964	1955	2	1	$28,000	$29.05

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12351010410000		960	1947	2	1	$28,000	$29.17
12351000160000		960	1955	3	1	$28,001	$29.17
12263140190000		959	1953	3	1	$28,000	$29.20
12274020190000		959	1954	3	1	$28,000	$29.20
12351060100000		958	1948	3	1	$28,001	$29.23
12274100200000		955	1949	3	1	$28,000	$29.32
12263210380000		955	1952	3	1	$28,001	$29.32
12263210300000		969	1972	3	1	$29,001	$29.93
12274170090000		960	1954	3	1	$28,733	$29.93
12263140160000		968	1954	3	1	$29,000	$29.96
12264190370000		967	1952	3	1	$29,000	$29.99
12274250340000		967	1952	3	1	$29,001	$29.99
12274250330000		967	1952	3	1	$29,001	$29.99
12264140290000		960	1949	3	2	$29,001	$30.21
12263140180000		959	1953	3	1	$29,000	$30.24
12274150250000		959	1956	3	2	$29,000	$30.24
12261040150000		951	1949	2	1	$29,000	$30.49
12263210280000		969	1952	3	2	$30,001	$30.96
12351060080000		960	1958	3	1	$30,000	$31.25
12351060070000	**2207 N LEYDEN AVE**	**960**	**1958**	**3**	**1**	**$32,000**	**$33.33**
12264100310000		968	1952	3	1	$39,000	$40.29

Median of all 306 comparables: $29.08 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 306 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.

12274130340000	12274240570000	12274120530000	12274130370000	12274130380000
12274120540000	12274210140000	12274090220000	12342040450000	12263220160000
12274120440000	12342020520000	12274240580000	12274250520000	12272250280000
12342030120000	12342040250000	12342050220000	12274220040000	12274040350000
12342050360000	12274130330000	12274090060000	12351040190000	12264250240000
12274010280000	12342090010000	12272250170000	12342050310000	12342050320000
12274050200000	12274090150000	12263220200000	12261030190000	12263180510000
12264260230000	12274100020000	12274250420000	12263220170000	12274130030000
12263220190000	12272250320000	12274090410000	12264110200000	12274050160000
12274020400000	12274100060000	12274220070000	12274140130000	12274240270000
12263210290000	12274090170000	12272270260000	12274220050000	12274250300000
12342040430000	12274250440000	12274010340000	12274270480000	12274210250000
12263120140000	12263140210000	12274090030000	12263140170000	12274250430000
12342030440000	12342040440000	12263280160000	12274040440000	12274040430000
12274070360000	12272250080000	12342050440000	12263150120000	12263150110000
12263150070000	12264170510000	12264170250000	12272180130000	12264090230000
12264140320000	12272250040000	12342030460000	12274100140000	12274150100000
12263100160000	12274010460000	12263230170000	12263290540000	12274240510000
12263190540000	12263190530000	12274050170000	12274030290000	12274100130000
12274240550000	12342040390000	12274090020000	12263120110000	12263120120000
12274090400000	12274090420000	12263190520000	12264210370000	12274250460000
12264090220000	12274020530000	12342030480000	12351000180000	12264130700000
12263150100000	12342030450000	12342040320000	12263280100000	12351050230000
12351050300000	12274140020000	12342030270000	12342030320000	12342030360000
12263000370000	12342050200000	12274240210000	12272210500000	12274250310000
12274090370000	12264260290000	12272250050000	12263120190000	12274260530000
12263280180000	12263230180000	12263230160000	12263140200000	12274100080000
12264190350000	12274220010000	12264020430000	12264190360000	12274250450000
12274250290000	12274270470000	12274250470000	12351000170000	12264250270000
12274130060000	12274120230000	12274030450000	12274010330000	12264140400000
12264180460000	12351000200000	12351000190000	12274030130000	12264140040000
12272270010000	12351010410000	12351000160000	12274020550000	12263140190000
12274020190000	12351060100000	12263200140000	12263180520000	12274130040000
12274110640000	12342050350000	12274100200000	12263210380000	12264140370000
12263230080000	12351000230000	12351040220000	12274090040000	12264170500000
12274120210000	12274190280000	12351040230000	12342020510000	12342020500000
12264130280000	12351070100000	12274120600000	12274260300000	12274270370000
12342030260000	12274110340000	12263110020000	12263290660000	12263290650000
12351070190000	12274020560000	12264220270000	12264220290000	12264220310000
12264220260000	12264210390000	12274100240000	12351070040000	12351040120000
12274240490000	12263190510000	12263190570000	12263190590000	12264260310000
12263210300000	12274170090000	12263140160000	12274040500000	12274270500000
12274270420000	12274270380000	12274280370000	12274270430000	12274280390000
12274270440000	12274270410000	12274280380000	12274260550000	12264190370000
12274250340000	12274250330000	12274030460000	12264030130000	12342030370000

12342050430000 12263270090000 12274120170000 12274100250000 12274110590000
12274120110000 12274120140000 12274100050000 12351070110000 12342090150000
12342090140000 12351060110000 12264140290000 12263140180000 12274150250000
12351040460000 12351020200000 12274010400000 12342030110000 12261040150000
12264150480000 12274020490000 12274020180000 12342030130000 12351010520000
12263190550000 12274090330000 12263180480000 12263210280000 12263190610000
12263190580000 12264100180000 12263230020000 12263120130000 12274110700000
12274110300000 12274110680000 12274020110000 12342030250000 12351060080000
12351050220000 12274110320000 12274110620000 12274120150000 12274110660000
12264230180000 12274240220000 12263140020000 12351070400000 12351050270000
12351050240000 12342020410000 12263030020000 12263190560000 12264170490000
12264220250000 12264210380000 12264210360000 12351040110000 12342090030000
12351040170000 12342030400000 12264230170000 12274240380000 12274190190000
12342030330000 12274250030000 12274240480000 12351040130000 12274110670000
12351070210000 12263190500000 12263150080000 12264140310000 12274210210000
12264220300000 12351050250000 12261020330000 12342030500000 12351060160000
12264100310000

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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