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	12363110890000
Property address	1829 N 77TH AVE
Township	Leyden (20)
Assessor neighborhood	20070
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$50,000

20.9% of the current assessed value.

COMPARABLES IMPLY

$39,524

Estimated tax effect about $2,222 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,476

SECTION 1

The argument in one paragraph

The Assessor values 176 other properties in assessor neighborhood 20070 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 $24.32 per square foot. This home is assessed at $30.77 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,625 square feet gives $39,524. 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	1,625 square feet
Land area	6,250 square feet
Year built	1948
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$50,000
Assessed value per square foot	$30.77

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	318
2	Building area within 15% of this home	176
3	Built within 15 years of this home	176
4	Same building type	176
5	Same construction quality grade	176

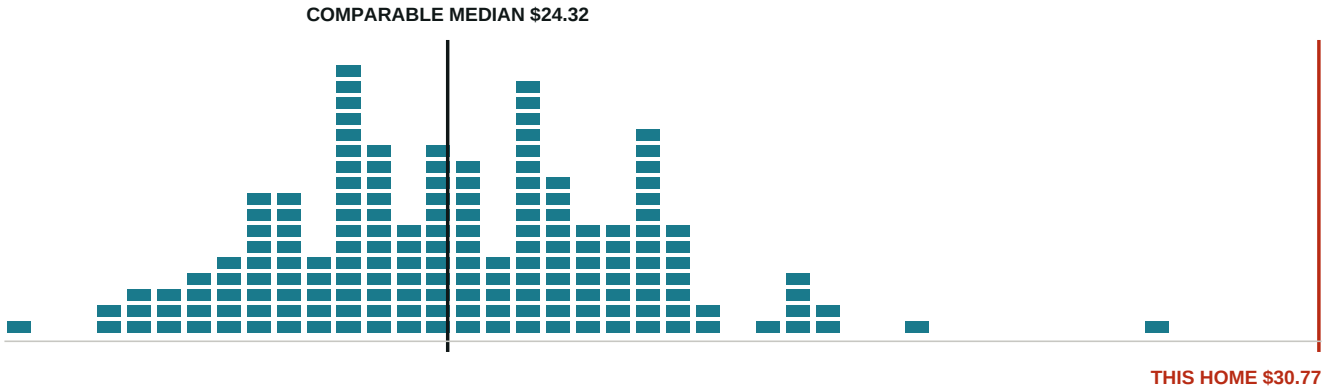
The comparable figure used is the median of all 176 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 176 properties 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	176
Lowest assessed	$21.05 per square foot
25th percentile	$23.53 per square foot
Median	$24.32 per square foot
75th percentile	$25.27 per square foot
Highest assessed	$29.54 per square foot
This home	$30.77 per square foot
Position	assessed above 176 of the 176 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 176 comparables	$24.32
Building area of this home	1,625 sq ft
Median multiplied by building area	**$39,524**
Current total assessed value	$50,000
Difference, the reduction requested	**$10,476**

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 $10,476 in assessed value is worth roughly $2,222 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

176 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 176 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
12361100320000	2138 N 76TH CT	1,640	1950	3	1	$35,823	$21.84
12363180320000	1706 N 77TH AVE	1,611	1952	4	2	$36,624	$22.73
12361060150000	2225 N 77TH CT	1,670	1944	3	1	$38,000	$22.75
12363080030000	1811 N 78TH CT	1,714	1949	3	1	$39,460	$23.02
12363280570000	1634 N 76TH CT	1,599	1948	2	1	$36,890	$23.07
12363180170000	1701 N 77TH CT	1,682	1942	3	1	$39,000	$23.19
12363201110000	1700 N 76TH AVE	1,658	1952	4	2	$38,510	$23.23
12363160340000	1742 N 78TH AVE	1,663	1939	4	1	$38,651	$23.24
12363201060000	1714 N 76TH AVE	1,700	1947	3	1	$40,000	$23.53
12361090340000	7716 W DICKENS AVE	1,612	1940	3	2	$38,000	$23.57
12363170710000	1715 N 78TH AVE	1,577	1952	3	1	$37,281	$23.64
12361130300000	2035 N 77TH CT	1,624	1942	4	1	$38,476	$23.69
12363170410000		1,681	1941	4	1	$40,001	$23.80
12363200620000		1,637	1942	4	1	$39,000	$23.82
12363200610000		1,656	1944	4	1	$39,494	$23.85
12363270130000		1,634	1943	3	1	$39,000	$23.87
12361050170000		1,632	1940	4	1	$39,001	$23.90
12363011050000		1,628	1953	3	1	$39,000	$23.96
12363280590000		1,626	1947	3	1	$39,000	$23.99
12363180430000		1,661	1942	4	2	$40,001	$24.08
12363190960000		1,630	1951	4	2	$39,376	$24.16
12363020920000		1,697	1949	4	2	$41,001	$24.16
12361140650000		1,571	1948	4	1	$38,001	$24.19
12361120260000		1,694	1941	3	2	$41,001	$24.20
12363041070000		1,652	1955	3	1	$40,000	$24.21
12363190970000		1,607	1946	4	2	$39,001	$24.27
12363180340000		1,604	1940	3	1	$39,000	$24.31
12363170370000		1,644	1946	3	1	$40,000	$24.33
12363021030000		1,682	1956	4	1	$41,001	$24.38
12361120590000		1,638	1940	3	1	$40,001	$24.42
12361080240000		1,633	1941	4	2	$40,000	$24.49
12363201020000		1,673	1947	3	1	$41,000	$24.51
12363260210000		1,588	1937	4	2	$39,000	$24.56
12363070100000		1,573	1942	3	2	$38,649	$24.57
12363180390000		1,587	1943	3	1	$39,000	$24.57
12363080040000		1,586	1951	4	2	$39,000	$24.59
12363180410000		1,608	1942	4	2	$39,605	$24.63
12361150620000		1,570	1951	4	2	$39,000	$24.84
12363290650000		1,563	1945	4	1	$39,000	$24.95
12363090820000		1,643	1947	3	1	$41,000	$24.95

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12363260180000		1,562	1937	2	2	$39,000	$24.97
12363270030000		1,642	1939	4	1	$41,000	$24.97
12363260170000		1,561	1938	4	1	$39,000	$24.98
12363270080000		1,600	1939	4	1	$40,000	$25.00
12361130200000		1,599	1953	4	1	$40,000	$25.02
12363160150000		1,559	1941	4	1	$39,000	$25.02
12363100770000		1,557	1950	4	2	$39,000	$25.05
12363300820000		1,653	1951	3	1	$41,500	$25.11
12363270320000		1,550	1938	4	1	$39,000	$25.16
12361120520000		1,704	1948	4	2	$43,000	$25.23
12363270060000		1,544	1937	3	2	$39,000	$25.26
12363000730000		1,577	1952	4	1	$40,001	$25.37
12363200970000		1,537	1948	3	1	$39,119	$25.45
12363150170000		1,687	1942	4	1	$43,000	$25.49
12363260340000		1,560	1941	3	2	$40,000	$25.64
12363030740000		1,634	1946	4	2	$42,001	$25.70
12363090990000		1,586	1951	4	2	$41,000	$25.85
12363080020000		1,544	1948	4	1	$40,000	$25.91
12361140250000		1,577	1949	4	2	$41,001	$26.00
12363020940000		1,676	1952	3	1	$45,001	$26.85
12363110890000	**1829 N 77TH AVE**	**1,625**	**1948**	**3**	**2**	**$50,000**	**$30.77**

Median of all 176 comparables: $24.32 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 176 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.

12361090300000	12363190680000	12361100320000	12361150640000	12361100460000
12363070010000	12363290670000	12361070170000	12361090290000	12361140640000
12363170390000	12361100410000	12363030790000	12363010950000	12363290490000
12363180320000	12361060150000	12363280350000	12361050330000	12363201040000
12363260150000	12361120560000	12363030930000	12363160140000	12363110950000
12361150500000	12363080030000	12363280570000	12363180650000	12363260160000
12363180170000	12363170420000	12361150520000	12363201110000	12363160340000
12363110920000	12361100330000	12363191010000	12363041020000	12363011140000
12363170680000	12363190700000	12363020950000	12363201060000	12363030730000
12363190660000	12363280560000	12363010960000	12363150230000	12361090340000
12363021020000	12363260140000	12363200980000	12363280800000	12363170710000
12363290770000	12363160130000	12361130300000	12363170690000	12363100790000
12363290150000	12363160210000	12363140140000	12363170410000	12363200620000
12363270120000	12363200610000	12363270130000	12361050170000	12363290640000
12363011050000	12361060110000	12363190630000	12363280590000	12361140290000
12363180430000	12363170380000	12363190960000	12363020920000	12361140610000
12361150600000	12361140650000	12363310040000	12361120260000	12363041070000
12363280620000	12363190970000	12363180340000	12363170370000	12363021030000
12361120590000	12361080240000	12363150050000	12363201020000	12363020900000
12363160260000	12363160230000	12363260210000	12363070100000	12363180390000
12363080040000	12363180410000	12363041000000	12363270140000	12363041080000
12361090210000	12361150620000	12361090320000	12363041010000	12361150560000
12361150590000	12363290650000	12363090820000	12361150690000	12363260180000
12363270030000	12363260170000	12361090130000	12363270080000	12361130200000
12363160150000	12363100770000	12363090900000	12361070130000	12363041130000
12363090920000	12363300820000	12363270320000	12363250510000	12363040970000
12361120520000	12363270060000	12363111050000	12363000730000	12363150250000
12363160200000	12361050180000	12363200970000	12363150170000	12363160040000
12363020980000	12363100910000	12361080200000	12363260340000	12363200600000
12363160020000	12363030740000	12361120390000	12361100220000	12363160250000
12363200590000	12363041100000	12363200680000	12363260190000	12363270070000
12363190980000	12363090990000	12363080020000	12363150240000	12361130250000
12361140720000	12361090310000	12361140250000	12363200670000	12363260200000
12361050130000	12363170400000	12363111040000	12363020940000	12363180400000
12361090360000	12361120360000	12363200650000	12361130260000	12361050450000
12361120510000				

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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