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	12364060340000
Property address	1937 N 73RD AVE
Township	Leyden (20)
Assessor neighborhood	20080
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$39,000

15.5% of the current assessed value.

COMPARABLES IMPLY

$32,949

REDUCTION REQUESTED

$6,051

Estimated tax effect about $1,283 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 203 other properties in assessor neighborhood 20080 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 $25.50 per square foot. This home is assessed at $30.19 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,292 square feet gives $32,949. 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	1,292 square feet
Land area	5,985 square feet
Year built	1941
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$30.19

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	644
2	Building area within 15% of this home	223
3	Built within 15 years of this home	205
4	Same building type	203
5	Same construction quality grade	203

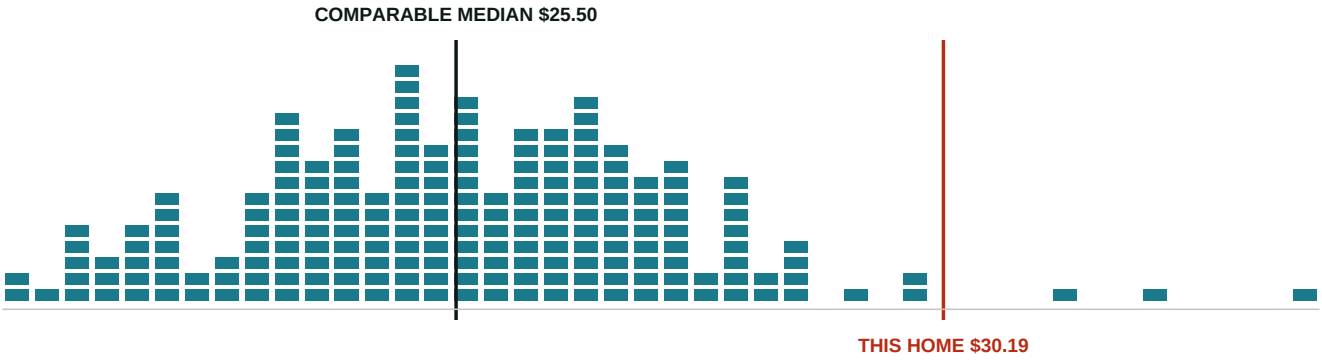
The comparable figure used is the median of all 203 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 203 properties 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	203
Lowest assessed	$21.14 per square foot
25th percentile	$24.12 per square foot
Median	$25.50 per square foot
75th percentile	$26.87 per square foot
Highest assessed	$33.80 per square foot
This home	$30.19 per square foot
Position	assessed above 200 of the 203 comparable properties, the 99th percentile



$21.14 per sq ft — 203 comparable properties by assessed value per square foot, one mark is one property — $33.80 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 203 comparables	$25.50
Building area of this home	1,292 sq ft
Median multiplied by building area	**$32,949**
Current total assessed value	$39,000
Difference, the reduction requested	**$6,051**

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 $6,051 in assessed value is worth roughly $1,283 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

203 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 203 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
12364130160000	1833 N 73RD CT	1,295	1938	3	1	$28,759	$22.21
12364090500000	1825 N 75TH CT	1,305	1951	3	1	$29,305	$22.46
12364170140000	1715 N 75TH CT	1,297	1950	3	1	$29,359	$22.64
12364210550000	1731 N 73RD CT HSE	1,323	1942	3	1	$30,000	$22.68
12364200240000	1714 N 73RD CT	1,304	1942	3	1	$29,576	$22.68
12362260450000	2027 N 75TH AVE	1,323	1942	3	1	$31,000	$23.43
12364200390000	1735 N 74TH AVE	1,333	1948	3	1	$32,000	$24.01
12364260150000	1640 N 74TH CT	1,245	1950	3	1	$30,039	$24.13
12364060110000	1936 N 72ND CT	1,313	1948	3	1	$32,000	$24.37
12361110250000		1,311	1942	3	1	$31,952	$24.37
12364190130000		1,312	1945	3	1	$32,000	$24.39
12362210310000		1,307	1928	3	2	$32,087	$24.55
12361010290000		1,263	1948	3	1	$31,065	$24.60
12364100160000		1,280	1942	3	1	$32,000	$25.00
12364050160000		1,318	1941	3	1	$33,000	$25.04
12364100350000		1,315	1949	3	1	$33,000	$25.10
12251120700000		1,330	1940	2	1	$33,422	$25.13
12364180300000		1,312	1945	3	1	$33,000	$25.15
12364140380000		1,264	1944	3	1	$32,000	$25.32
12364260400000		1,248	1941	3	1	$31,749	$25.44
12364180340000		1,296	1946	3	1	$33,000	$25.46
12251100500000		1,294	1943	3	1	$33,000	$25.50
12364130150000		1,292	1942	3	1	$33,000	$25.54
12364210580000		1,291	1950	3	1	$33,000	$25.56
12251110960000		1,272	1940	3	1	$32,525	$25.57
12361010240000		1,282	1947	3	1	$32,819	$25.60
12364100150000		1,248	1942	3	1	$32,000	$25.64
12364060290000		1,323	1941	3	1	$34,000	$25.70
12361010250000		1,282	1946	3	1	$33,000	$25.74
12364100140000		1,280	1945	3	1	$33,000	$25.78
12364250210000		1,314	1940	3	1	$34,000	$25.88
12364190150000		1,312	1945	3	1	$34,000	$25.91
12251111090000		1,311	1941	3	1	$34,000	$25.93
12364250220000		1,266	1939	3	1	$33,000	$26.07
12364140270000		1,264	1942	3	1	$33,000	$26.11
12364140280000		1,328	1947	4	1	$34,692	$26.12
12361010300000		1,263	1949	3	1	$33,000	$26.13
12364270020000		1,260	1939	3	1	$33,000	$26.19
12364170170000		1,296	1942	3	1	$34,000	$26.23
12364190080000		1,253	1951	3	1	$33,000	$26.34

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12362040230000		1,285	1928	3	2	$34,000	$26.46
12361030290000		1,321	1940	3	1	$35,000	$26.50
12364060300000		1,318	1942	3	1	$35,000	$26.56
12253290260000		1,280	1952	2	1	$34,000	$26.56
12364170090000		1,310	1942	3	1	$35,000	$26.72
12251100420000		1,336	1941	3	1	$36,000	$26.95
12364140500000		1,296	1942	3	1	$35,000	$27.01
12253220170000		1,295	1945	3	1	$35,000	$27.03
12251100670000		1,332	1941	3	1	$36,000	$27.03
12364250370000		1,287	1947	3	2	$35,000	$27.20
12251100610000		1,284	1942	3	1	$35,000	$27.26
12251111030000		1,319	1940	3	1	$36,000	$27.29
12251100680000		1,279	1942	3	1	$35,000	$27.37
12253260050000		1,274	1948	3	1	$35,000	$27.47
12251130730000		1,310	1940	4	1	$36,000	$27.48
12251100440000		1,272	1941	3	1	$35,000	$27.52
12251100630000		1,300	1941	3	1	$36,000	$27.69
12364140330000		1,330	1944	3	1	$37,400	$28.12
12364160210000		1,320	1948	3	1	$38,000	$28.79
12253220200000		1,271	1945	3	1	$38,000	$29.90
12364060340000	**1937 N 73RD AVE**	**1,292**	**1941**	**3**	**1**	**$39,000**	**$30.19**

Median of all 203 comparables: $25.50 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 203 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.

12364260230000	12253260200000	12362180050000	12364200110000	12362240170000
12364210380000	12364260490000	12362250410000	12362250280000	12251080820000
12364130160000	12364210440000	12364270070000	12364090500000	12364270240000
12364160370000	12364170140000	12361110240000	12364210550000	12364200240000
12364110440000	12364210430000	12362260390000	12364200280000	12364200250000
12251070140000	12251330120000	12362260450000	12362280280000	12362240190000
12364180240000	12362250370000	12364200330000	12362020150000	12362250460000
12364030240000	12362270240000	12362250420000	12362250490000	12364280500000
12362240180000	12364130350000	12364120440000	12364060130000	12362280270000
12364260050000	12364200390000	12362250380000	12364190430000	12362250400000
12251100620000	12364260150000	12364170120000	12364260470000	12364200210000
12251130750000	12251130690000	12251100470000	12253260290000	12364060110000
12361110250000	12364190130000	12251100410000	12364140550000	12364140160000
12362210310000	12364050220000	12361010290000	12251100480000	12253220190000
12364160380000	12251120880000	12362200290000	12364240410000	12364140460000
12361030430000	12364240200000	12364050170000	12364040350000	12364100160000
12251120740000	12364170370000	12364180490000	12364050160000	12253260190000
12364100350000	12251120700000	12251100660000	12364180300000	12251100650000
12251100450000	12251250270000	12364130480000	12364140380000	12364090560000
12364140480000	12364250110000	12364200190000	12364260400000	12364180340000
12251110970000	12251100500000	12364240030000	12364130150000	12364210580000
12361040430000	12254240330000	12251110960000	12361010240000	12364100150000
12364060290000	12361010250000	12364100140000	12251110890000	12364250210000
12251111060000	12364190150000	12253300250000	12251111090000	12364090410000
12364250220000	12364140190000	12364140270000	12364140280000	12361010300000
12361010280000	12364270020000	12364170170000	12361010120000	12251111100000
12364190080000	12364240190000	12251111040000	12251100590000	12362040230000
12361030290000	12364200560000	12364180250000	12253280140000	12364060300000
12253290260000	12253220260000	12364130470000	12364260190000	12253200390000
12364170090000	12251080770000	12364210520000	12251100570000	12364220280000
12362250480000	12362240220000	12364160120000	12364130340000	12362260400000
12251100420000	12252310270000	12253270130000	12254070070000	12364140500000
12251100670000	12253220170000	12362140060000	12362270350000	12364250370000
12364130410000	12251080840000	12253270140000	12251100610000	12251111030000
12251100680000	12253280130000	12253260050000	12251130730000	12251100440000
12364060250000	12253200400000	12251080890000	12251100630000	12364210250000
12254060530000	12362270260000	12364020190000	12364130430000	12253220180000
12364140330000	12251080800000	12253280150000	12253220230000	12364090400000
12252170290000	12253220250000	12251100560000	12364030110000	12364160210000
12364140420000	12364110430000	12251110850000	12253220200000	12364080260000
12364160420000	12364240180000	12364240170000		

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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