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	12364170230000
Property address	1742 N 75TH 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	COMPARABLES IMPLY	REDUCTION REQUESTED
$50,000	**$44,327**	**$5,673**

11.3% of the current assessed value.
Estimated tax effect about $1,203 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 89 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 $20.21 per square foot. This home is assessed at $22.80 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,193 square feet gives $44,327. 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	2,193 square feet
Land area	3,750 square feet
Year built	1950
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$50,000
Assessed value per square foot	$22.80

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	173
3	Built within 15 years of this home	91
4	Same building type	91
5	Same construction quality grade	89

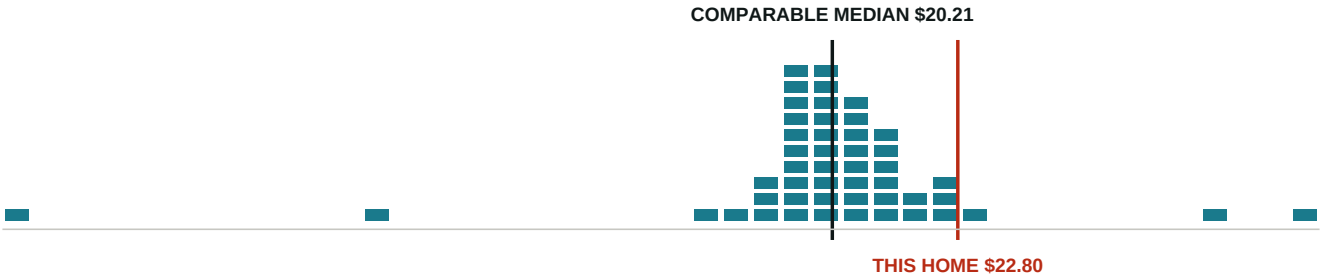
The comparable figure used is the median of all 89 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 89 properties 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	89
Lowest assessed	$3.10 per square foot
25th percentile	$19.55 per square foot
Median	$20.21 per square foot
75th percentile	$21.10 per square foot
Highest assessed	$30.26 per square foot
This home	$22.80 per square foot
Position	assessed above 84 of the 89 comparable properties, the 94th percentile



$3.10 per sq ft — 89 comparable properties by assessed value per square foot, one mark is 2 properties — $30.26 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 89 comparables	$20.21
Building area of this home	2,193 sq ft
Median multiplied by building area	**$44,327**
Current total assessed value	$50,000
Difference, the reduction requested	**$5,673**

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 $5,673 in assessed value is worth roughly $1,203 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

89 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 89 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
12364240230000	1624 N 75TH CT	2,159	1955	4	2	$6,700	$3.10
12254090250000	2626 N 75TH AVE	2,044	1955	5	2	$22,000	$10.76
12254090240000	2626 N 75TH AVE	2,044	1955	5	2	$22,000	$10.76
12252180400000	2934 N 74TH CT	2,306	1950	3	1	$40,000	$17.35
12364240240000	1624 N 75TH CT	2,159	1955	4	2	$39,300	$18.20
12364160200000	1746 N 75TH CT	2,120	1948	4	1	$39,687	$18.72
12364210540000	1717 N 73RD CT	2,071	1942	3	2	$39,000	$18.83
12362260420000	2037 N 75TH AVE	2,060	1942	4	2	$39,000	$18.93
12364170150000	1713 N 75TH CT	2,105	1942	3	2	$40,000	$19.00
12364120120000	1845 N 74TH AVE	2,156	1941	4	2	$41,000	$19.02
12364020410000	1931 N 75TH AVE	2,135	1953	6	1	$41,000	$19.20
12253270160000	2430 N 78TH CT	2,136	1950	3	3	$41,300	$19.34
12251130030000	3043 N 77TH CT	1,965	1939	3	2	$38,000	$19.34
12253290300000	2421 N 78TH AVE	2,055	1952	3	2	$40,000	$19.46
12362250470000	2046 N 75TH AVE	2,106	1942	5	2	$41,000	$19.47
12364110480000	1813 N 74TH CT	2,130	1950	4	2	$41,500	$19.48
12364220350000	1730 N 72ND CT	2,151	1951	4	1	$42,000	$19.53
12364040400000	1955 N 74TH AVE	2,114	1949	4	2	$41,336	$19.55
12253200170000	2535 N EAST BROOK RD	2,040	1949	4	2	$40,000	$19.61
12251110820000	3045 N 78TH CT	2,144	1941	4	2	$42,110	$19.64
12362240680000	2027 N 76TH AVE	2,188	1951	4	1	$43,000	$19.65
12362240160000	2042 N 75TH CT	1,984	1942	4	2	$39,000	$19.66
12364080400000	1844 N 75TH CT	2,187	1950	4	2	$43,000	$19.66
12362260860000	2001 N 75TH AVE	2,181	1953	4	2	$43,000	$19.72
12364030270000	1915 N 74TH CT	2,020	1951	3	2	$40,000	$19.80
12362010410000	2305 N 75TH CT	2,016	1949	3	2	$40,000	$19.84
12364170130000	1719 N 75TH CT	2,064	1949	3	2	$41,000	$19.86
12364260520000	1639 N 75TH AVE	2,063	1959	5	3	$41,000	$19.87
12362250450000	2017 N 75TH CT	2,056	1942	4	2	$41,000	$19.94
12364050450000	1926 N 73RD AVE	1,976	1942	4	2	$39,436	$19.96
12364190540000	1719 N 74TH CT	2,052	1946	2	1	$41,000	$19.98
12364190370000	1700 N 74TH AVE	2,150	1952	4	2	$43,000	$20.00
12364280490000	1625 N 74TH AVE	1,984	1949	4	2	$40,000	$20.16
12364030250000	1910 N 74TH AVE	2,128	1949	3	1	$43,000	$20.21
12252300290000	2836 N 72ND CT	2,080	1950	5	2	$42,088	$20.23
12364140370000	1826 N 72ND CT HSE	2,018	1942	3	2	$41,000	$20.32
12364130120000	1843 N 73RD CT	2,116	1950	3	1	$43,000	$20.32
12252170260000	2934 N 75TH AVE	2,066	1939	4	1	$42,000	$20.33
12364150320000	1819 N 72ND CT	2,043	1951	4	2	$42,000	$20.56
12364000390000	1918 N 75TH CT	2,040	1961	4	1	$42,000	$20.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12251140450000	3033 N 77TH AVE	1,983	1940	5	2	$41,000	$20.68
12364050490000	1917 N 73RD CT	2,119	1947	4	2	$44,000	$20.76
12364170540000	1720 N 75TH AVE	2,018	1950	3	2	$42,000	$20.81
12251130660000	3008 N 77TH AVE	2,015	1944	4	2	$42,000	$20.84
12364100330000		2,057	1949	5	2	$43,000	$20.90
12361010140000		2,009	1938	4	2	$42,000	$20.91
12364100450000		2,200	1952	3	2	$46,000	$20.91
12364000200000		2,097	1955	4	1	$44,336	$21.14
12364270380000		1,978	1949	3	2	$41,991	$21.23
12362260280000		2,164	1939	4	3	$46,000	$21.26
12251120270000		1,975	1939	5	1	$42,000	$21.27
12251130740000		2,193	1940	3	2	$47,000	$21.43
12364080310000		1,989	1949	4	2	$43,000	$21.62
12251120820000		1,990	1939	4	2	$43,093	$21.65
12364260220000		1,996	1950	5	3	$45,000	$22.55
12364060140000		2,040	1942	4	3	$46,000	$22.55
12364170230000	**1742 N 75TH AVE**	**2,193**	**1950**	**5**	**2**	**$50,000**	**$22.80**
12253190490000		2,061	1959	4	3	$47,000	$22.80
12364020200000		2,082	1949	4	2	$48,000	$23.05
12362230360000		2,174	1947	5	3	$61,000	$28.06
12364050560000		2,016	1946	4	3	$61,000	$30.26

Median of all 89 comparables: $20.21 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 89 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.

12364240230000	12254090250000	12254090240000	12252180400000	12364240240000
12364160200000	12364210540000	12362260420000	12364170150000	12364120120000
12364180350000	12364020410000	12253270160000	12251130030000	12364210470000
12364150250000	12253290300000	12362250470000	12364110480000	12362300310000
12364220350000	12362250430000	12364040400000	12253200170000	12251110820000
12362240680000	12362240160000	12364080400000	12362260860000	12253270150000
12364030270000	12362010410000	12253270190000	12364170130000	12364260520000
12253200380000	12362250450000	12364050450000	12364190540000	12364190370000
12362260480000	12364280490000	12364220290000	12364030250000	12364050260000
12252300290000	12364140370000	12364130120000	12252170260000	12251100700000
12361010230000	12361040140000	12364150320000	12364000390000	12251140450000
12364120530000	12364270090000	12364050490000	12364170540000	12251130660000
12364100330000	12361010140000	12364100450000	12364040260000	12364210560000
12253280240000	12253230170000	12364000200000	12251120720000	12364270380000
12364050350000	12362260280000	12251120270000	12253190310000	12251130740000
12364070320000	12364080310000	12251120820000	12252280350000	12364070370000
12364220170000	12364260220000	12364060140000	12251120840000	12253190490000
12362270870000	12364020200000	12362230360000	12364050560000	

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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