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	12364240420000
Property address	1628 N 75TH CT
Township	Leyden (20)
Assessor neighborhood	20080
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$52,400

17.6% of the current assessed value.

COMPARABLES IMPLY

$43,198

Estimated tax effect about $1,952 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,202

SECTION 1

The argument in one paragraph

The Assessor values 35 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 $19.17 per square foot. This home is assessed at $23.25 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,254 square feet gives $43,198. 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	2,254 square feet
Land area	5,625 square feet
Year built	1947
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$52,400
Assessed value per square foot	$23.25

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	168
2	Building area within 15% of this home	104
3	Built within 15 years of this home	38
4	Same building type	36
5	Same construction quality grade	35

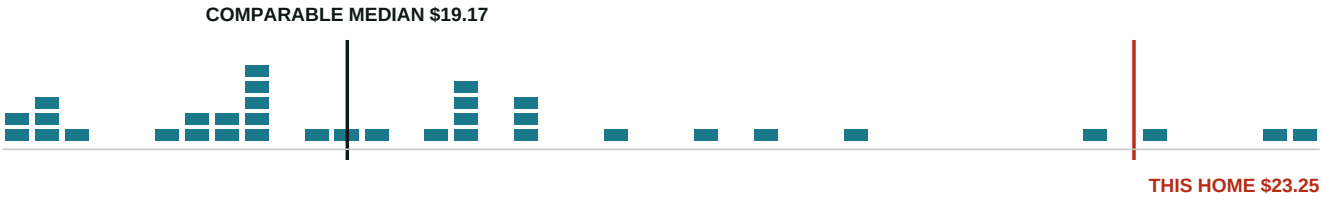
The comparable figure used is the median of all 35 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 35 properties 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	35
Lowest assessed	$17.38 per square foot
25th percentile	$18.43 per square foot
Median	$19.17 per square foot
75th percentile	$20.11 per square foot
Highest assessed	$24.21 per square foot
This home	$23.25 per square foot
Position	assessed above 32 of the 35 comparable properties, the 91st percentile



$17.38 per sq ft — 35 comparable properties by assessed value per square foot, one mark is one property — $24.21 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 35 comparables	$19.17
Building area of this home	2,254 sq ft
Median multiplied by building area	**$43,198**
Current total assessed value	$52,400
Difference, the reduction requested	**$9,202**

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 $9,202 in assessed value is worth roughly $1,952 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 35 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
12362170070000	2133 N 75TH CT 1	2,343	1935	4	2	$40,711	$17.38
12362260330000	2030 N 74TH CT	2,579	1941	4	2	$45,000	$17.45
12364040360000	7330 W CORTLAND ST	2,240	1944	4	2	$39,441	$17.61
12364130550000	1846 N 73RD AVE	2,324	1942	4	2	$41,000	$17.64
12364210340000	1737 N 73RD CT	2,320	1942	4	1	$41,000	$17.67
12364050470000	1925 N 73RD CT	2,471	1951	4	2	$44,000	$17.81
12364160110000	1723 N 76TH AVE	2,245	1950	4	2	$41,067	$18.29
12361040090000	2331 N 76TH CT	2,583	1932	5	3	$47,399	$18.35
12364100230000	1833 N 75TH AVE	2,446	1949	4	2	$45,000	$18.40
12252160350000	2906 N 75TH CT	2,481	1952	4	2	$45,816	$18.47
12362260260000	2021 N 75TH AVE	2,588	1944	3	1	$48,000	$18.55
12364090520000	1821 N 75TH CT	2,470	1948	4	1	$46,000	$18.62
12364170450000	1706 N 75TH AVE	2,577	1946	5	1	$48,000	$18.63
12364170460000	7500 W WABANSIA AVE	2,411	1946	4	1	$45,000	$18.66
12364270100000	1619 N 74TH CT	2,458	1951	4	2	$46,000	$18.71
12364050130000	7315 W ARMITAGE AVE	2,348	1951	4	2	$44,000	$18.74
12361110260000	2136 N 76TH AVE	2,535	1953	5	3	$48,000	$18.93
12364200120000	1742 N 73RD CT	2,348	1943	4	2	$45,000	$19.17
12253270180000	2420 N 78TH CT	2,429	1951	4	2	$47,000	$19.35
12361110320000	2147 N 76TH CT	2,246	1957	5	2	$44,000	$19.59
12364210200000	1722 N 73RD AVE	2,231	1951	4	2	$44,000	$19.72
12362290110000	2036 N 73RD AVE	2,228	1941	4	3	$44,000	$19.75
12362150150000	2211 N 72ND CT	2,367	1941	4	2	$47,000	$19.86
12253260120000	2446 N 79TH AVE	2,568	1947	4	3	$51,000	$19.86
12364140540000	1818 N 72ND CT	2,337	1949	5	3	$46,794	$20.02
12253260310000	7914 W FULLERTON AVE	2,439	1950	5	3	$49,000	$20.09
12362090360000	2235 N 75TH CT	2,235	1953	5	2	$45,000	$20.13
12364120500000	1832 N 73RD CT	2,269	1950	4	2	$46,500	$20.49
12364030190000	1900 N 74TH AVE	2,236	1949	4	1	$47,000	$21.02
12251120850000	3030 N 77TH CT	2,251	1941	4	3	$48,000	$21.32
12254120010000	2655 N 74TH AVE	2,252	1935	4	3	$49,000	$21.76
12364080220000	1811 N 76TH AVE	2,208	1951	5	3	$51,000	$23.10
12364240420000	**1628 N 75TH CT**	**2,254**	**1947**	**4**	**3**	**$52,400**	**$23.25**
12364080360000	1827 N 76TH AVE	2,268	1952	4	3	$53,000	$23.37
12364260160000	1638 N 74TH CT HSE	2,290	1940	4	3	$55,000	$24.02
12364120380000	1830 N 73RD CT	2,375	1949	4	2	$57,500	$24.21

Median of all 35 comparables: $19.17 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 35 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.

12362170070000	12362260330000	12364040360000	12364130550000	12364210340000
12364050470000	12364160110000	12361040090000	12364100230000	12252160350000
12362260260000	12364090520000	12364170450000	12364170460000	12364270100000
12364050130000	12361110260000	12364200120000	12253270180000	12361110320000
12364210200000	12362290110000	12362150150000	12253260120000	12364140540000
12253260310000	12362090360000	12364120500000	12364030190000	12251120850000
12254120010000	12364080220000	12364080360000	12364260160000	12364120380000

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.