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	18042370540000
Property address	212 EAST AVE
Township	Lyons (21)
Assessor neighborhood	21041
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,000	**$32,434**	**$5,566**

14.6% of the current assessed value.
Estimated tax effect about $1,181 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 11 other properties in assessor neighborhood 21041 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 $25.44 per square foot. This home is assessed at $29.80 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,275 square feet gives $32,434. 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	1,275 square feet
Land area	6,250 square feet
Year built	1970
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$38,000
Assessed value per square foot	$29.80

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	54
2	Building area within 15% of this home	34
3	Built within 15 years of this home	11
4	Same building type	11
5	Same construction quality grade	11

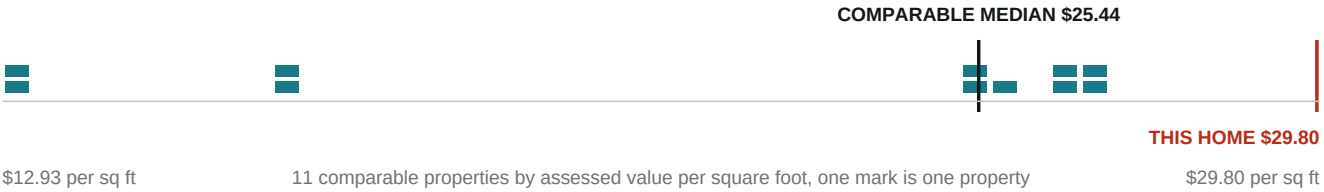
The comparable figure used is the median of all 11 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 11 properties 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	11
Lowest assessed	$12.93 per square foot
25th percentile	$16.41 per square foot
Median	$25.44 per square foot
75th percentile	$26.67 per square foot
Highest assessed	$27.09 per square foot
This home	$29.80 per square foot
Position	assessed above 11 of the 11 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 11 comparables	$25.44
Building area of this home	1,275 sq ft
Median multiplied by building area	**$32,434**
Current total assessed value	$38,000
Difference, the reduction requested	**$5,566**

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 $5,566 in assessed value is worth roughly $1,181 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 11 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
18042370370000	222 EAST AVE	1,176	1959	3	1	$15,211	$12.93
18042370380000	222 EAST AVE	1,176	1959	3	1	$15,211	$12.93
18042370350000	218 EAST AVE	1,191	1959	3	1	$19,539	$16.41
18042370360000	218 EAST AVE	1,191	1959	3	1	$19,539	$16.41
18042280540000	116 WASHINGTON AVE	1,148	1962	3	1	$29,000	$25.26
18042270450000	112 SAWYER AVE	1,140	1962	3	1	$29,000	$25.44
18042220300000	7 SAWYER AVE	1,200	1962	3	1	$31,000	$25.83
18042220290000	25 SAWYER AVE	1,275	1961	3	2	$34,000	$26.67
18042220310000	11 SAWYER AVE	1,200	1962	3	1	$32,000	$26.67
18042360470000	234 WASHINGTON AVE	1,120	1968	3	1	$30,000	$26.79
18042290510000	146 EAST AVE	1,218	1968	3	1	$33,000	$27.09
18042370540000	**212 EAST AVE**	**1,275**	**1970**	**3**	**2**	**$38,000**	**$29.80**

Median of all 11 comparables: $25.44 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21041, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 11 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.

18042370370000 18042370380000 18042370350000 18042370360000 18042280540000 18042270450000 18042220300000 18042220290000 18042220310000 18042360470000 18042290510000

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.