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	18253040230000
Property address	7546 78TH CT
Township	Lyons (21)
Assessor neighborhood	21111
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$33,000

30.6% of the current assessed value.

COMPARABLES IMPLY

$22,917

Estimated tax effect about $2,139 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,083

SECTION 1

The argument in one paragraph

The Assessor values 473 other properties in assessor neighborhood 21111 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 $21.70 per square foot. This home is assessed at $31.25 per square foot, which is 44% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,056 square feet gives $22,917. 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	1,056 square feet
Land area	7,980 square feet
Year built	1961
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$33,000
Assessed value per square foot	$31.25

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	1,009
2	Building area within 15% of this home	569
3	Built within 15 years of this home	540
4	Same building type	473
5	Same construction quality grade	473

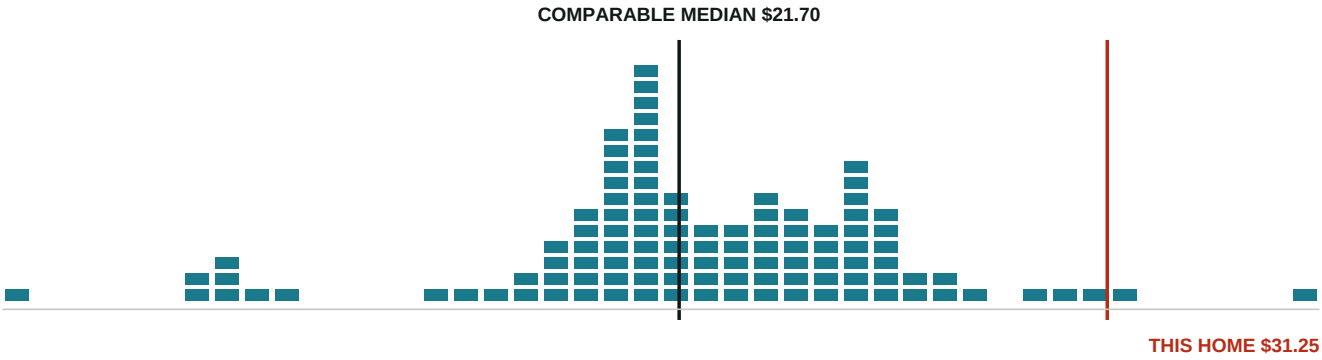
The comparable figure used is the median of all 473 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 473 properties 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	473
Lowest assessed	$6.61 per square foot
25th percentile	$20.39 per square foot
Median	$21.70 per square foot
75th percentile	$24.67 per square foot
Highest assessed	$35.98 per square foot
This home	$31.25 per square foot
Position	assessed above 471 of the 473 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 473 comparables	$21.70
Building area of this home	1,056 sq ft
Median multiplied by building area	**$22,917**
Current total assessed value	$33,000
Difference, the reduction requested	**$10,083**

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 $10,083 in assessed value is worth roughly $2,139 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

473 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 473 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
18254000060000	7524 FERDINAND AVE	1,056	1952	3	1	$20,000	$18.94
18254120150000	7630 THOMAS AVE	1,056	1952	2	1	$20,000	$18.94
18254160010000		1,056	1956	3	1	$21,000	$19.89
18252170200000		1,056	1959	2	1	$21,000	$19.89
18254140050000		1,049	1955	3	1	$21,000	$20.02
18253040220000		1,056	1961	3	1	$21,907	$20.75
18251090110000		1,058	1963	3	1	$22,000	$20.79
18253040200000		1,056	1961	3	1	$22,000	$20.83
18252070180000		1,056	1960	3	1	$22,000	$20.83
18362020140000		1,056	1958	2	1	$22,000	$20.83
18251100190000		1,056	1961	3	1	$22,000	$20.83
18251100180000		1,056	1961	3	1	$22,000	$20.83
18251100070000		1,056	1959	3	1	$22,000	$20.83
18253040330000		1,056	1960	3	1	$22,000	$20.83
18251100020000		1,056	1963	3	1	$22,000	$20.83
18251100200000		1,056	1960	3	1	$22,000	$20.83
18251040150000		1,056	1960	3	1	$22,000	$20.83
18253040260000		1,056	1960	3	1	$22,000	$20.83
18253040340000		1,056	1960	3	1	$22,000	$20.83
18252170190000		1,056	1959	2	1	$22,000	$20.83
18251090180000		1,053	1962	2	1	$22,000	$20.89
18254100070000		1,050	1958	3	1	$22,000	$20.95
18253030100000		1,051	1961	3	1	$22,083	$21.01
18251080160000		1,058	1963	2	1	$23,000	$21.74
18251040240000		1,058	1963	3	1	$23,000	$21.74
18251040270000		1,058	1963	3	1	$23,000	$21.74
18251100150000		1,056	1960	3	1	$23,000	$21.78
18252070160000		1,056	1960	3	1	$23,000	$21.78
18361050250000		1,056	1968	3	1	$23,000	$21.78
18252070190000		1,056	1962	3	1	$23,000	$21.78
18251000220000		1,056	1964	3	1	$23,468	$22.22
18361190200000		1,060	1967	3	1	$25,000	$23.58
18253040240000		1,056	1959	3	1	$25,000	$23.67
18252080210000		1,056	1962	3	1	$25,000	$23.67
18251000210000		1,056	1963	3	1	$25,000	$23.67
18253040210000		1,056	1961	3	1	$25,000	$23.67
18252030310000		1,056	1957	2	1	$25,000	$23.67
18253020100000		1,055	1961	3	1	$25,000	$23.70
18251000230000		1,056	1964	3	1	$26,000	$24.62
18254020220000		1,056	1974	3	1	$26,000	$24.62

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
18252160070000		1,056	1968	2	1	$26,000	$24.62
18254080010000		1,056	1968	2	1	$26,000	$24.62
18254020190000		1,056	1969	3	1	$26,000	$24.62
18254020200000		1,056	1970	3	1	$26,000	$24.62
18254110130000		1,056	1958	2	1	$26,000	$24.62
18253000340000		1,050	1963	3	1	$26,000	$24.76
18361080300000		1,050	1971	3	1	$26,000	$24.76
18252010160000		1,056	1962	2	1	$28,000	$26.52
18361160170000		1,056	1968	3	1	$28,000	$26.52
18252100400000		1,056	1962	3	1	$28,000	$26.52
18252150260000		1,056	1968	3	1	$28,000	$26.52
18361150090000		1,056	1968	3	1	$28,000	$26.52
18252080170000		1,056	1961	3	1	$28,000	$26.52
18252080160000		1,056	1961	3	1	$28,000	$26.52
18252150200000		1,056	1965	3	1	$28,000	$26.52
18361160200000		1,056	1967	3	1	$29,000	$27.46
18252080180000		1,056	1961	3	1	$29,000	$27.46
18253040280000		1,056	1960	3	1	$30,000	$28.41
18251000240000		1,056	1965	3	1	$30,000	$28.41
18253040230000	**7546 78TH CT**	**1,056**	**1961**	**3**	**2**	**$33,000**	**$31.25**
18252070200000		1,056	1962	3	2	$38,000	$35.98

Median of all 473 comparables: $21.70 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21111, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 473 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.

18253000230000	18253000180000	18252010060000	18252010070000	18253080060000
18253080050000	18252160080000	18252160090000	18253080070000	18253080080000
18253080100000	18253080090000	18253000280000	18253000270000	18252010040000
18252010050000	18253010120000	18253080030000	18253080040000	18253090020000
18253090010000	18252010030000	18252010020000	18253010110000	18253000220000
18254040320000	18253000170000	18254030130000	18364030170000	18254150050000
18254160100000	18361110050000	18252070130000	18252060060000	18251020280000
18254170110000	18254170020000	18252190340000	18252080100000	18254170070000
18254080110000	18243070460000	18254000060000	18254120150000	18362050190000
18252100250000	18254000130000	18252190310000	18251120010000	18254170180000
18361060200000	18253110040000	18252030210000	18362050690000	18252180230000
18253140100000	18251100120000	18253060230000	18254130070000	18252050290000
18253110160000	18254120090000	18254130130000	18253110210000	18251020550000
18252170100000	18252160100000	18254020320000	18251060100000	18243050100000
18252070120000	18243060360000	18254100060000	18252020190000	18254090050000
18254140020000	18361110080000	18243090160000	18243050080000	18252120090000
18361080130000	18254160010000	18252170200000	18254080140000	18362050220000
18361110150000	18253120170000	18254010330000	18253120150000	18251040200000
18251040190000	18251070030000	18252200180000	18253120160000	18243040050000
18254140050000	18254200150000	18361070140000	18361170180000	18253060120000
18251060130000	18253020080000	18253020070000	18251100110000	18251110060000
18251040180000	18362170190000	18254080050000	18361040320000	18251000190000
18253040300000	18251060110000	18252170110000	18252070150000	18361080330000
18361060180000	18361110290000	18361080140000	18362160180000	18253140030000
18252170240000	18251070200000	18251070180000	18251060190000	18251070140000
18251060180000	18254130020000	18253110200000	18361110110000	18254000120000
18251040280000	18251120020000	18254170100000	18251120060000	18251120090000
18243060180000	18251060080000	18253100050000	18253070100000	18361100090000
18253040130000	18361100280000	18361100260000	18253040160000	18361100290000
18252170070000	18243050180000	18253020150000	18253040220000	18251090110000
18362160130000	18253040200000	18252070180000	18362020140000	18251100190000
18251100180000	18253040040000	18251100070000	18253040330000	18253030070000
18251100020000	18251100200000	18251040150000	18253040260000	18253040340000
18252170190000	18253030090000	18251090180000	18251100040000	18361100250000
18361100230000	18361100200000	18361070120000	18361060130000	18361100170000
18361070110000	18361100140000	18361100220000	18361100240000	18361100050000
18361100210000	18254100070000	18254020160000	18253030100000	18251120030000
18361030310000	18361100270000	18253100110000	18253070050000	18251040130000
18252020220000	18251040140000	18252060150000	18361050150000	18361170300000
18364100260000	18362100160000	18253030120000	18251120080000	18361050170000
18251120070000	18361040260000	18361040280000	18361100340000	18361100080000
18251100090000	18361110010000	18361110200000	18361110300000	18361110280000
18361110260000	18252010170000	18252170120000	18253030050000	18251070170000
18251020250000	18254170130000	18251070150000	18252180260000	18251120050000
18251040260000	18361040180000	18361040270000	18361040330000	18361040110000

18361040340000	18361040160000	18361040230000	18361040220000	18361040240000
18361180170000	18252180200000	18254110090000	18253000450000	18252180240000
18362140420000	18252180250000	18251080160000	18251040240000	18251040270000
18253070170000	18251100150000	18252070160000	18361050250000	18252070190000
18361070130000	18251060030000	18361030270000	18254020210000	18361170190000
18251110120000	18361040300000	18251000220000	18251110080000	18251080170000
18362100090000	18361040350000	18361040290000	18361040310000	18361040170000
18251090190000	18251090200000	18253060100000	18253070110000	18253070090000
18253070140000	18251080050000	18254150110000	18251020410000	18251070040000
18253100100000	18254250030000	18251020320000	18253100060000	18251070210000
18253000330000	18361040150000	18362170210000	18252140090000	18253100200000
18361070220000	18252190220000	18253030140000	18251070090000	18251070050000
18254030100000	18361060230000	18251010130000	18251110040000	18361100180000
18254130080000	18253010430000	18361200200000	18361040130000	18362170080000
18361100110000	18252020210000	18361190200000	18252190120000	18251080100000
18252120170000	18251060070000	18251080090000	18253040240000	18252080210000
18251000210000	18253040210000	18252030310000	18253020100000	18253000320000
18251060040000	18251090130000	18361030280000	18251020240000	18253100150000
18251080070000	18251070080000	18251070070000	18361090250000	18251090100000
18251110050000	18251090080000	18252020250000	18251070100000	18251060090000
18253020090000	18362140700000	18254250120000	18251070060000	18254120040000
18362100130000	18361080210000	18361080200000	18361060250000	18253020160000
18362140390000	18254070020000	18253110140000	18253100130000	18253000460000
18251090090000	18254140110000	18254160030000	18252120160000	18251080110000
18362170040000	18251000230000	18254020220000	18252160070000	18254080010000
18254020190000	18254020200000	18254110130000	18254130180000	18253030150000
18253000350000	18253000340000	18361080300000	18361050240000	18254040150000
18361180270000	18361070150000	18362180040000	18364010940000	18361180260000
18361160160000	18361160420000	18361160360000	18362040150000	18362040170000
18362040190000	18362140350000	18362140370000	18362040160000	18361180160000
18251080120000	18362170010000	18361170210000	18362160050000	18253010560000
18254070170000	18254070160000	18254070150000	18253140110000	18361050270000
18252050040000	18361090160000	18252020200000	18362100110000	18361070250000
18254220170000	18252120180000	18254220200000	18254250050000	18254210090000
18254220040000	18254220180000	18252120190000	18254250010000	18252090240000
18253000360000	18251090170000	18253100140000	18253070120000	18361090270000
18361090220000	18254250140000	18254250150000	18254250160000	18253030080000
18253100210000	18361140220000	18361180200000	18254220110000	18254250110000
18254250090000	18361110310000	18361180310000	18361110240000	18252010180000
18361060210000	18251010120000	18362140410000	18362140400000	18362140430000
18254120070000	18361050260000	18361170280000	18254200040000	18254220160000
18254250100000	18254230080000	18254230150000	18254210040000	18251080030000
18254230130000	18254230180000	18254230060000	18254210060000	18362040140000
18251040210000	18252010160000	18361160170000	18252100400000	18252150260000
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18254260020000	18361170250000	18361160400000	18254070180000	18362160220000
18362170060000	18362110110000	18361160200000	18252080180000	18254220100000
18361170270000	18362140360000	18254210020000	18253040280000	18251000240000
18362040180000	18361030250000	18253100160000	18364100280000	18254210170000
18252170180000	18254070210000	18252070200000		

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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