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	04344090160000
Property address	2134 LINNEMAN ST
Township	Northfield (25)
Assessor neighborhood	25132
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$71,795

10.7% of the current assessed value.

COMPARABLES IMPLY

$64,136

Estimated tax effect about $1,624 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,659

SECTION 1

The argument in one paragraph

The Assessor values 56 other properties in assessor neighborhood 25132 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 $32.00 per square foot. This home is assessed at $35.83 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,004 square feet gives $64,136. 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	2,004 square feet
Land area	8,750 square feet
Year built	1953
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$71,795
Assessed value per square foot	$35.83

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	186
2	Building area within 15% of this home	122
3	Built within 15 years of this home	86
4	Same building type	56
5	Same construction quality grade	56

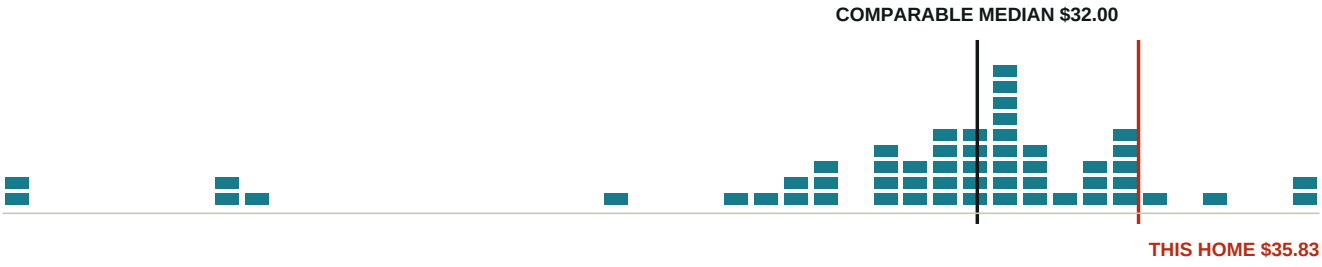
The comparable figure used is the median of all 56 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 56 properties 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	56
Lowest assessed	$8.89 per square foot
25th percentile	$29.54 per square foot
Median	$32.00 per square foot
75th percentile	$33.45 per square foot
Highest assessed	$40.12 per square foot
This home	$35.83 per square foot
Position	assessed above 52 of the 56 comparable properties, the 93rd percentile



$8.89 per sq ft — 56 comparable properties by assessed value per square foot, one mark is one property — $40.12 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 56 comparables	$32.00
Building area of this home	2,004 sq ft
Median multiplied by building area	**$64,136**
Current total assessed value	$71,795
Difference, the reduction requested	**$7,659**

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 $7,659 in assessed value is worth roughly $1,624 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 56 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
04094010100000	2223 CHERRY LN	1,841	1959	4	2	$16,373	$8.89
04344060320000	2111 DEWES ST	2,145	1951	3	1	$19,364	$9.03
04094010110000	2223 CHERRY LN	1,841	1959	4	2	$25,564	$13.89
04094010120000	2223 CHERRY LN	1,841	1959	4	2	$25,564	$13.89
04344130770000	2313 ROBINCREST LN	1,880	1956	3	2	$28,064	$14.93
04344040270000	2345 DEWES ST	1,896	1955	4	2	$44,926	$23.70
04344140290000	2444 CENTRAL RD	1,934	1954	3	1	$51,000	$26.37
04344040430000	2371 DEWES ST	2,294	1959	4	1	$61,967	$27.01
04343030080000	910 ROLLING PASS	1,890	1951	3	1	$52,000	$27.51
04344150030000	739 ELMGATE DR	2,249	1952	4	2	$61,951	$27.55
04344060090000	2111 DEWES ST	2,145	1951	3	1	$60,637	$28.27
04343060030000	921 MEADOWLARK LN	1,937	1953	3	1	$55,000	$28.39
04344130380000	2105 LARKDALE DR	2,088	1966	3	2	$60,000	$28.74
04343060100000	839 MEADOWLARK LN	2,001	1954	4	1	$59,000	$29.49
04092100250000	1144 CEDAR LN	2,201	1954	3	1	$65,058	$29.56
04343030220000	802 ROLLING PASS	1,840	1951	3	1	$54,582	$29.66
04092140020000	807 CEDAR LN	1,874	1956	4	1	$56,000	$29.88
04103190260000	1515 CHURCH ST	2,216	1948	4	3	$67,000	$30.23
04094110150000	2103 WALTERS AVE	2,016	1950	4	2	$61,000	$30.26
04353240050000	611 HARLEM AVE	2,295	1952	4	2	$70,000	$30.50
04103190470000	1421 SYCAMORE LN	2,032	1950	3	2	$63,000	$31.00
04103070060000	1711 WALTERS AVE	1,868	1958	4	2	$58,001	$31.05
04344140130000	634 ELMGATE DR	1,875	1952	4	2	$58,987	$31.46
04092110090000	2150 ASH LN	1,836	1955	4	1	$57,836	$31.50
04344140050000	726 ELMGATE DR	1,827	1952	3	2	$57,715	$31.59
04343040320000	834 MEADOWLARK LN	1,861	1954	4	2	$59,000	$31.70
04343010170000	2601 GLENVIEW RD	2,048	1951	3	3	$65,001	$31.74
04103100120000	1712 MAPLE AVE	1,880	1951	3	1	$60,001	$31.92
04103080060000	1833 ELM AVE	1,834	1948	3	1	$58,858	$32.09
04353230030000	1783 ROBINCREST LN	2,031	1950	3	2	$65,192	$32.10
04353170050000	648 LINCOLN ST	2,029	1956	4	2	$65,562	$32.31
04103190530000	1447 SYCAMORE LN	1,852	1949	3	2	$59,844	$32.31
04353190200000	1950 ROBINCREST LN	1,900	1950	4	2	$61,796	$32.52
04344130890000	2244 CENTRAL RD	1,931	1955	4	2	$63,000	$32.63
04103120160000	1824 OAK AVE	1,992	1949	3	2	$65,001	$32.63
04353190110000	1935 PALMGREN DR	1,914	1950	3	1	$62,844	$32.83
04094120230000	1421 CEDAR LN	1,968	1965	4	2	$64,803	$32.93
04344150040000	733 ELMGATE DR	2,119	1952	3	3	$69,849	$32.96
04353160210000	1901 LINNEMAN ST	1,878	1950	4	2	$62,000	$33.01
04103130040000	1740 OAK AVE	1,964	1947	3	2	$65,000	$33.10

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
04103120220000	1847 MAPLE AVE	1,954	1948	3	1	$65,001	$33.27
04353180060000	1957 LARKDALE DR	1,900	1947	3	2	$63,432	$33.39
04353180150000	1915 LARKDALE DR	2,051	1946	3	1	$69,000	$33.64
04092130180000	2316 ASH LN	2,008	1955	3	1	$69,000	$34.36
04103030350000	1717 MARCEE LN	1,891	1954	5	3	$65,782	$34.79
04092130070000	830 CEDAR LN	1,993	1960	3	2	$69,420	$34.83
04092120080000	2234 PEACHTREE LN	1,901	1955	3	2	$66,542	$35.00
04343070010000	2741 BRASSIE DR	1,842	1958	4	2	$65,000	$35.29
04103080270000	1845 ELM AVE	1,864	1948	4	2	$65,834	$35.32
04343000300000	801 CLOVER CT	1,806	1955	4	2	$64,000	$35.44
04092020430000	1045 WESTERN AVE	1,946	1954	4	2	$69,000	$35.46
04092110180000	926 CEDAR LN	1,833	1956	4	2	$65,255	$35.60
04344090160000	**2134 LINNEMAN ST**	**2,004**	**1953**	**3**	**2**	**$71,795**	**$35.83**
04353190030000	2001 PALMGREN DR	1,827	1952	3	1	$66,228	$36.25
04092050030000	1041 BUTTERNUT LN	1,843	1953	4	2	$69,000	$37.44
04353100060000	1924 LINNEMAN ST	1,945	1950	4	1	$77,000	$39.59
04344090270000	2118 LINNEMAN ST	1,874	1951	4	2	$75,180	$40.12

Median of all 56 comparables: $32.00 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 25132, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 56 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.

04094010100000	04344060320000	04094010110000	04094010120000	04344130770000
04344040270000	04344140290000	04344040430000	04343030080000	04344150030000
04344060090000	04343060030000	04344130380000	04343060100000	04092100250000
04343030220000	04092140020000	04103190260000	04094110150000	04353240050000
04103190470000	04103070060000	04344140130000	04092110090000	04344140050000
04343040320000	04343010170000	04103100120000	04103080060000	04353230030000
04353170050000	04103190530000	04353190200000	04344130890000	04103120160000
04353190110000	04094120230000	04344150040000	04353160210000	04103130040000
04103120220000	04353180060000	04353180150000	04092130180000	04103030350000
04092130070000	04092120080000	04343070010000	04103080270000	04343000300000
04092020430000	04092110180000	04353190030000	04092050030000	04353100060000
04344090270000				

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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