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	04353160170000
Property address	1923 LINNEMAN ST
Township	Northfield (25)
Assessor neighborhood	25132
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$100,000

28.3% of the current assessed value.

COMPARABLES IMPLY

$71,678

Estimated tax effect about $6,007 a year at a 7% composite rate.

REDUCTION REQUESTED

$28,322

SECTION 1

The argument in one paragraph

The Assessor values 27 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 $30.50 per square foot. This home is assessed at $42.55 per square foot, which is 40% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,350 square feet gives $71,678. 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	2,350 square feet
Land area	7,680 square feet
Year built	1941
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	3
Half bathrooms	None recorded

Total assessed value	$100,000
Assessed value per square foot	$42.55

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	93
3	Built within 15 years of this home	62
4	Same building type	27
5	Same construction quality grade	27

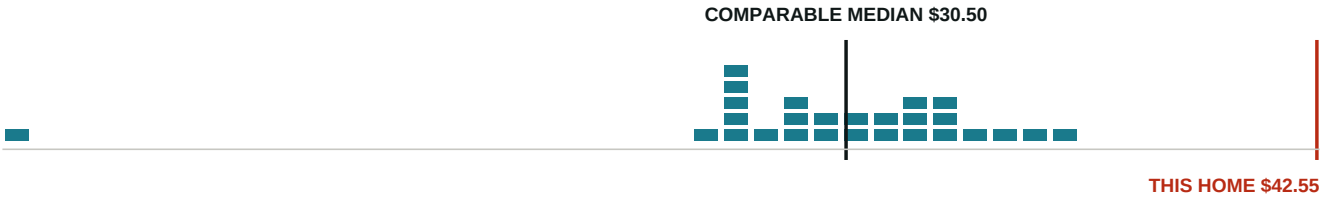
The comparable figure used is the median of all 27 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 27 properties 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	27
Lowest assessed	$9.03 per square foot
25th percentile	$28.09 per square foot
Median	$30.50 per square foot
75th percentile	$32.64 per square foot
Highest assessed	$35.83 per square foot
This home	$42.55 per square foot
Position	assessed above 27 of the 27 comparable properties, the 100th percentile



$9.03 per sq ft — 27 comparable properties by assessed value per square foot, one mark is one property — $42.55 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 27 comparables	$30.50
Building area of this home	2,350 sq ft
Median multiplied by building area	**$71,678**
Current total assessed value	$100,000
Difference, the reduction requested	**$28,322**

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 $28,322 in assessed value is worth roughly $6,007 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 27 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
04344060320000	2111 DEWES ST	2,145	1951	3	1	$19,364	$9.03
04103140230000	1726 OAK AVE	2,567	1952	3	2	$69,000	$26.88
04092030200000	1026 BRIARWOOD LN	2,556	1948	4	2	$70,000	$27.39
04344150030000	739 ELMGATE DR	2,249	1952	4	2	$61,951	$27.55
04343000250000	827 CLOVER CT	2,492	1954	4	2	$69,000	$27.69
04103190380000	1444 SYCAMORE LN	2,436	1949	5	2	$67,456	$27.69
04092080060000	2151 ASH LN	2,687	1955	7	3	$75,000	$27.91
04344060090000	2111 DEWES ST	2,145	1951	3	1	$60,637	$28.27
04353240140000	1765 ROBINCREST LN	2,610	1954	4	2	$76,000	$29.12
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
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
04092020390000	1133 WESTERN AVE	2,683	1954	4	2	$84,000	$31.31
04343010170000	2601 GLENVIEW RD	2,048	1951	3	3	$65,001	$31.74
04092050010000	1029 BUTTERNUT LN	2,350	1948	4	3	$75,200	$32.00
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
04344150040000	733 ELMGATE DR	2,119	1952	3	3	$69,849	$32.96
04092130140000	2344 ASH LN	2,457	1955	4	2	$81,000	$32.97
04092020440000	1115 WESTERN AVE	2,364	1956	4	3	$78,171	$33.07
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
04094110750000	2223 WALTERS AVE	2,571	1953	4	3	$91,550	$35.61
04344090160000	2134 LINNEMAN ST	2,004	1953	3	2	$71,795	$35.83
04353160170000	**1923 LINNEMAN ST**	**2,350**	**1941**	**5**	**3**	**$100,000**	**$42.55**

Median of all 27 comparables: $30.50 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 27 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.

04344060320000	04103140230000	04092030200000	04344150030000	04343000250000
04103190380000	04092080060000	04344060090000	04353240140000	04343060100000
04092100250000	04103190260000	04094110150000	04353240050000	04103190470000
04092020390000	04343010170000	04092050010000	04353230030000	04353170050000
04344150040000	04092130140000	04092020440000	04353180150000	04092130180000
04094110750000	04344090160000			

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.