LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	32034200120000
Property address	305 E BIRCH DR
Township	Bloom (12)
Assessor neighborhood	12032
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$21,000	**$17,804**	**$3,196**

15.2% of the current assessed value.
Estimated tax effect about $678 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 375 other properties in assessor neighborhood 12032 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 $20.61 per square foot. This home is assessed at $24.31 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 864 square feet gives $17,804. 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	864 square feet
Land area	8,340 square feet
Year built	1968
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$21,000
Assessed value per square foot	$24.31

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	387
2	Building area within 15% of this home	380
3	Built within 15 years of this home	375
4	Same building type	375
5	Same construction quality grade	375

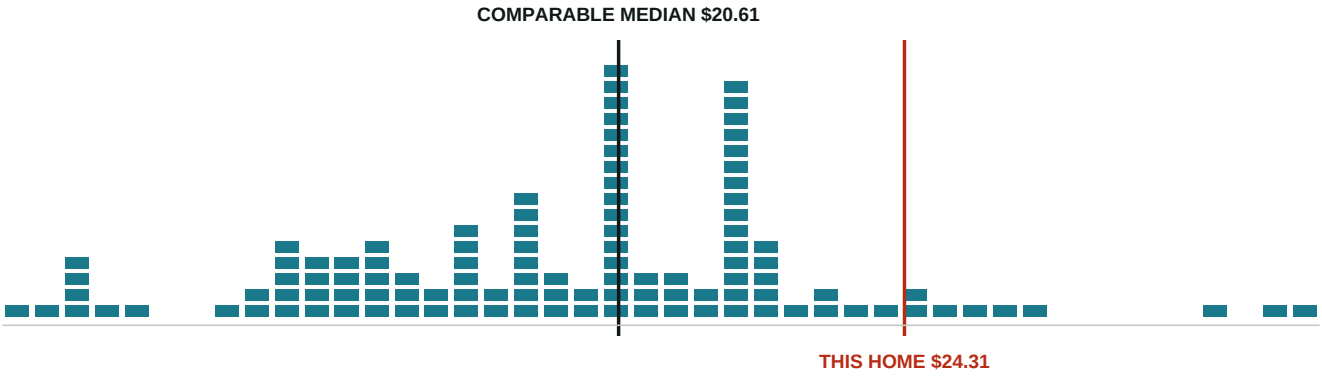
The comparable figure used is the median of all 375 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 375 properties 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	375
Lowest assessed	$12.63 per square foot
25th percentile	$17.49 per square foot
Median	$20.61 per square foot
75th percentile	$21.94 per square foot
Highest assessed	$29.68 per square foot
This home	$24.31 per square foot
Position	assessed above 361 of the 375 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 375 comparables	$20.61
Building area of this home	864 sq ft
Median multiplied by building area	**$17,804**
Current total assessed value	$21,000
Difference, the reduction requested	**$3,196**

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 $3,196 in assessed value is worth roughly $678 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

375 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 375 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
32034110440000	333 E TULIP DR	900	1968	3	1	$13,000	$14.44
32034110430000	344 E MAPLE DR	900	1968	3	1	$13,000	$14.44
32033340050000		900	1973	3	1	$15,000	$16.67
32033350030000		900	1973	3	1	$15,000	$16.67
32033340150000		900	1971	3	1	$15,000	$16.67
32033350060000		900	1971	3	1	$15,000	$16.67
32034020140000		875	1965	2	1	$15,000	$17.14
32034160100000		875	1967	2	1	$15,000	$17.14
32034100030000		867	1965	3	1	$15,000	$17.30
32034100010000		867	1965	3	1	$15,000	$17.30
32034160020000		861	1967	2	1	$15,000	$17.42
32034020160000		904	1964	2	1	$16,000	$17.70
32034210050000		900	1970	3	1	$16,000	$17.78
32034210060000		900	1969	2	1	$16,000	$17.78
32034190250000		894	1970	2	1	$16,000	$17.90
32034060030000		869	1965	2	1	$16,000	$18.41
32034100060000		867	1965	3	1	$16,000	$18.45
32034020070000		867	1967	3	1	$16,000	$18.45
32034140090000		864	1971	3	1	$16,000	$18.52
32034070160000		863	1967	2	1	$16,000	$18.54
32034150020000		861	1967	2	1	$16,000	$18.58
32034130020000		857	1967	3	1	$16,000	$18.67
32034200210000		906	1968	3	1	$17,000	$18.76
32034170080000		903	1971	2	1	$17,000	$18.83
32034210030000		900	1970	3	1	$17,000	$18.89
32034200030000		895	1970	3	1	$17,000	$18.99
32034070130000		895	1966	3	1	$17,000	$18.99
32034210190000		895	1972	2	1	$17,000	$18.99
32034060080000		825	1967	2	1	$16,000	$19.39
32034050110000		825	1967	3	1	$16,000	$19.39
32034030230000		825	1967	2	1	$16,000	$19.39
32034110100000		825	1968	2	1	$16,000	$19.39
32034110090000		825	1968	2	1	$16,000	$19.39
32034040170000		825	1969	2	1	$16,001	$19.40
32034190040000		875	1972	2	1	$17,000	$19.43
32034120150000		875	1967	2	1	$17,000	$19.43
32034190070000		875	1971	2	1	$17,000	$19.43
32034120410000		875	1971	3	1	$17,000	$19.43
32034210150000		875	1972	2	1	$17,000	$19.43
32034060010000		875	1965	3	2	$17,000	$19.43

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32034140010000		875	1967	2	1	$17,000	$19.43
32034100130000		875	1967	2	2	$17,000	$19.43
32034050020000		875	1965	3	1	$17,000	$19.43
32034120210000		875	1968	2	1	$17,000	$19.43
32034190050000		875	1972	2	1	$17,000	$19.43
32034190130000		875	1971	2	1	$17,000	$19.43
32034160030000		875	1967	2	1	$17,000	$19.43
32034020120000		867	1965	3	1	$17,000	$19.61
32034210090000		864	1972	3	1	$17,000	$19.68
32033330050000		900	1971	2	1	$18,000	$20.00
32034020050000		836	1969	3	1	$17,000	$20.33
32034040320000		825	1967	2	1	$17,000	$20.61
32034210260000		825	1971	2	1	$17,001	$20.61
32033320160000		825	1972	3	1	$18,000	$21.82
32034170100000		868	1970	2	2	$19,000	$21.89
32034010560000		840	1982	3	1	$19,000	$22.62
32034120270000		900	1969	3	2	$21,000	$23.33
32034210240000		875	1971	2	1	$21,000	$24.00
32034200120000	**305 E BIRCH DR**	**864**	**1968**	**4**	**2**	**$21,000**	**$24.31**
32034150040000		861	1967	2	2	$21,000	$24.39
32034210020000		825	1970	2	2	$21,000	$25.45

Median of all 375 comparables: $20.61 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12032, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 375 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.

32034050100000	32033220280000	32034230030000	32034130030000	32034100100000
32034120430000	32034190170000	32034190140000	32034210230000	32034210130000
32033290110000	32033320140000	32033290250000	32033310080000	32033290220000
32033290160000	32033290080000	32034180090000	32034170120000	32034190190000
32034070140000	32033340220000	32034070070000	32034110440000	32034110430000
32034070030000	32034070090000	32034210180000	32033320170000	32034100140000
32102030080000	32034100050000	32034020110000	32034060060000	32034060070000
32034130050000	32034110120000	32034030110000	32034030130000	32034030070000
32034030010000	32034030120000	32034030030000	32034130060000	32034100040000
32034100200000	32034110240000	32034070100000	32034100110000	32034110250000
32034020170000	32034080020000	32034110130000	32034040230000	32034120180000
32034190110000	32034190300000	32033290010000	32034130120000	32034130210000
32033340050000	32033350030000	32033340150000	32033350060000	32034120060000
32034120370000	32034040220000	32034030090000	32034030170000	32034030180000
32034020060000	32034130040000	32034020100000	32034060020000	32034090030000
32034020140000	32034160100000	32034130200000	32034060090000	32034130080000
32034110070000	32034090220000	32034040200000	32034110080000	32034100030000
32034100010000	32034070020000	32034140050000	32034160080000	32034210010000
32034160020000	32034130160000	32034050080000	32034110360000	32034110300000
32034110330000	32034110010000	32034110260000	32034140030000	32034020160000
32034140060000	32034150260000	32034070040000	32034210050000	32034210060000
32034200010000	32034190250000	32034040020000	32033300090000	32034190080000
32033320090000	32034110340000	32034080080000	32033310220000	32034030340000
32034060030000	32034100060000	32034020070000	32033310130000	32034120350000
32034180030000	32034190280000	32034180050000	32034140090000	32034070160000
32034120130000	32034150020000	32034210200000	32034130020000	32033220220000
32034120030000	32034220060000	32034160010000	32034200210000	32034150200000
32034200190000	32034110420000	32034170080000	32034150280000	32034210030000
32034200030000	32034070130000	32034210190000	32034190290000	32033220170000
32034180080000	32034100220000	32033350080000	32033310120000	32034060080000
32034050110000	32034030230000	32034110100000	32034110090000	32034040170000
32034190040000	32034120150000	32034190070000	32034120410000	32034210150000
32034060010000	32034140010000	32034100130000	32034050020000	32034120210000
32034190050000	32034190130000	32034160030000	32034200240000	32034100240000
32034100090000	32034130190000	32034140070000	32034020120000	32034090200000
32034090380000	32034210090000	32034090290000	32034130400000	32034130240000
32034120280000	32033340060000	32033320030000	32033330050000	32034020020000
32034100250000	32034020050000	32034040320000	32034210260000	32034190230000
32034040280000	32034190220000	32034040330000	32034110180000	32034150270000
32034190010000	32034180100000	32034090360000	32034100160000	32034090050000
32034110110000	32034160050000	32034170020000	32033290020000	32034040270000
32033320040000	32034030330000	32034030350000	32034090370000	32034110140000
32034030260000	32034090130000	32034090320000	32034100260000	32034140110000
32034100210000	32034220030000	32034220070000	32034030300000	32034220010000
32034030290000	32033310200000	32034170070000	32034210110000	32034030200000

32034040240000	32034180110000	32034100190000	32034200220000	32033290210000
32034110030000	32033290060000	32034100150000	32034100230000	32034190150000
32034030320000	32034110230000	32033310150000	32033320110000	32034040260000
32034110220000	32034150050000	32034100180000	32034110050000	32033220290000
32034110310000	32034140230000	32033310160000	32034040050000	32034120420000
32034020040000	32034050050000	32034050090000	32034040040000	32034150080000
32034200020000	32034210220000	32033290100000	32034130250000	32034050140000
32033330070000	32033340020000	32033340030000	32033350040000	32033340160000
32033340010000	32033340210000	32034200060000	32034170150000	32034130070000
32034220080000	32033310050000	32034200040000	32034070110000	32033320160000
32034170100000	32033290070000	32033310190000	32034040090000	32034190200000
32033290090000	32033320130000	32034190100000	32033300040000	32034200100000
32033300050000	32033290130000	32033310060000	32034170010000	32033320060000
32034170130000	32033220330000	32033290170000	32033320080000	32033320120000
32033310100000	32033300100000	32033310110000	32034090110000	32034150300000
32033290030000	32034170060000	32034110200000	32033310070000	32033310210000
32033310140000	32034090040000	32034140100000	32033300080000	32033310090000
32033290240000	32033320150000	32034150130000	32033220230000	32033320070000
32034120300000	32033320100000	32034110270000	32034150070000	32034150250000
32033310240000	32033220190000	32034170050000	32034130110000	32034170090000
32034040140000	32034200160000	32034120110000	32033290050000	32034140150000
32034140180000	32034190180000	32034210250000	32034150060000	32034190120000
32033340180000	32033330060000	32033330090000	32033340240000	32033340090000
32033340250000	32033330020000	32033330030000	32033330040000	32033350120000
32033350090000	32033340040000	32033330010000	32033350020000	32034010560000
32034110150000	32034200170000	32034220110000	32034110400000	32034040130000
32034120270000	32034070170000	32034130090000	32034080070000	32033320020000
32034210240000	32034150040000	32033310040000	32034110290000	32033220270000
32034040160000	32034200070000	32033330080000	32034210020000	32034160070000
32034040250000	32034150150000	32034200130000	32033340080000	32033290190000

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	15 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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