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	32034200130000
Property address	301 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

$22,000

26.5% of the current assessed value.

COMPARABLES IMPLY

$16,167

Estimated tax effect about $1,237 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,833

SECTION 1

The argument in one paragraph

The Assessor values 228 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 $20.86 per square foot. This home is assessed at $28.39 per square foot, which is 36% above that median. Applying the median the Assessor already uses for those neighbors to this home's 775 square feet gives $16,167. 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	775 square feet
Land area	7,440 square feet
Year built	1969
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$22,000
Assessed value per square foot	$28.39

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	231
3	Built within 15 years of this home	228
4	Same building type	228
5	Same construction quality grade	228

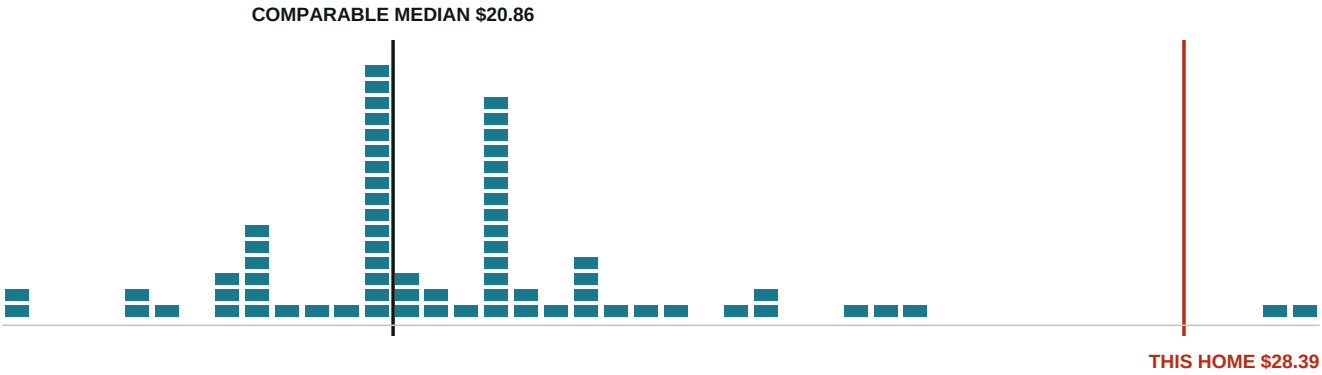
The comparable figure used is the median of all 228 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 228 properties 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	228
Lowest assessed	$17.14 per square foot
25th percentile	$20.65 per square foot
Median	$20.86 per square foot
75th percentile	$21.94 per square foot
Highest assessed	$29.68 per square foot
This home	$28.39 per square foot
Position	assessed above 226 of the 228 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 228 comparables	$20.86
Building area of this home	775 sq ft
Median multiplied by building area	**$16,167**
Current total assessed value	$22,000
Difference, the reduction requested	**$5,833**

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 $5,833 in assessed value is worth roughly $1,237 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

228 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 228 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
32033220170000	106 E CLARK ST	775	1971	2	1	$15,000	$19.35
32034180080000	511 E ROSE CT	775	1968	2	1	$15,000	$19.35
32034100220000	436 E TULIP DR	775	1967	2	1	$15,000	$19.35
32033310120000	42 N OAK LN	775	1973	2	1	$15,000	$19.35
32034190230000	203 E CENTER ST	775	1972	2	1	$16,000	$20.65
32034040280000	121 S SPRUCE LN	775	1969	2	1	$16,000	$20.65
32034190220000	10 N ELM LN	775	1970	2	1	$16,000	$20.65
32034040330000	430 E CLARK ST	775	1970	2	1	$16,000	$20.65
32034110180000	431 E TULIP DR	775	1968	2	1	$16,000	$20.65
32034150270000	31 N CHESTNUT LN	775	1970	2	1	$16,000	$20.65
32034190010000	136 N PINE LN	775	1969	2	1	$16,000	$20.65
32034180100000	501 E ROSE CT	775	1969	2	1	$16,000	$20.65
32034090360000		775	1969	2	1	$16,000	$20.65
32034100160000		775	1967	3	1	$16,000	$20.65
32034090050000		775	1968	2	1	$16,000	$20.65
32034110110000		775	1969	2	1	$16,000	$20.65
32034160050000		775	1967	2	1	$16,000	$20.65
32034170020000		775	1970	2	1	$16,000	$20.65
32033290020000		775	1971	2	1	$16,000	$20.65
32034040270000		775	1969	2	1	$16,000	$20.65
32033320040000		775	1971	2	1	$16,000	$20.65
32034030330000		775	1968	2	1	$16,000	$20.65
32034030350000		775	1967	2	1	$16,000	$20.65
32034090370000		775	1970	2	1	$16,000	$20.65
32034110140000		775	1967	3	1	$16,000	$20.65
32034030260000		775	1970	2	1	$16,000	$20.65
32034090130000		775	1974	2	1	$16,000	$20.65
32034090320000		775	1969	2	1	$16,000	$20.65
32034100260000		775	1969	2	1	$16,000	$20.65
32034140110000		775	1969	2	1	$16,000	$20.65
32034100210000		775	1967	2	1	$16,000	$20.65
32034220030000		775	1969	2	1	$16,000	$20.65
32034220070000		775	1970	2	1	$16,000	$20.65
32034030300000		775	1968	2	1	$16,000	$20.65
32034220010000		775	1969	2	1	$16,000	$20.65
32034030290000		775	1970	3	1	$16,000	$20.65
32033310200000		775	1975	3	1	$16,000	$20.65
32034170070000		775	1971	2	1	$16,000	$20.65
32034210110000		775	1970	2	1	$16,000	$20.65
32034030200000		775	1969	2	1	$16,000	$20.65

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
32034040240000		775	1968	2	1	$16,000	$20.65
32034180110000		775	1968	2	1	$16,000	$20.65
32034100190000		775	1967	2	1	$16,000	$20.65
32034200220000		775	1968	2	1	$16,000	$20.65
32033290210000		775	1971	2	1	$16,000	$20.65
32034110030000		775	1967	2	1	$16,000	$20.65
32033290060000		775	1971	2	1	$16,000	$20.65
32034100150000		775	1967	2	1	$16,000	$20.65
32034100230000		775	1969	2	1	$16,000	$20.65
32034190150000		775	1972	3	1	$16,000	$20.65
32034030320000		775	1968	2	1	$16,000	$20.65
32034110230000		775	1967	2	1	$16,000	$20.65
32033310150000		775	1971	2	1	$16,000	$20.65
32033320110000		775	1971	2	1	$16,000	$20.65
32034040260000		775	1967	2	1	$16,000	$20.65
32034110220000		775	1967	2	1	$16,000	$20.65
32034150050000		775	1967	2	1	$16,000	$20.65
32034100180000		775	1967	2	1	$16,000	$20.65
32034110050000		775	1968	2	1	$16,000	$20.65
32033220290000		775	1971	2	1	$16,000	$20.65
32034200130000	**301 E BIRCH DR**	**775**	**1969**	**3**	**1**	**$22,000**	**$28.39**

Median of all 228 comparables: $20.86 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 228 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.

32034020140000	32034160100000	32034130200000	32034100030000	32034100010000
32034160020000	32034060030000	32034100060000	32034020070000	32034140090000
32034070160000	32034150020000	32034130020000	32033220170000	32034180080000
32034100220000	32033310120000	32034060080000	32034050110000	32034030230000
32034110100000	32034110090000	32034040170000	32034190040000	32034120150000
32034190070000	32034120410000	32034210150000	32034060010000	32034140010000
32034100130000	32034050020000	32034120210000	32034190050000	32034190130000
32034160030000	32034200240000	32034100090000	32034130190000	32034140070000
32034020120000	32034090200000	32034090380000	32034210090000	32034130400000
32034130240000	32033340060000	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	32034090020000
32034210220000	32033290100000	32034130250000	32033330070000	32033340020000
32033340030000	32033350040000	32033340160000	32033340010000	32033340210000
32034200060000	32034170150000	32034220080000	32033310050000	32034200040000
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
32034140180000	32034190180000	32034210250000	32034140160000	32034150060000
32034190120000	32033340180000	32033330060000	32033330090000	32033340240000
32033340090000	32033340250000	32033330020000	32033330030000	32033330040000
32033350120000	32033350090000	32033340040000	32033330010000	32033350020000
32034010560000	32034220110000	32034040130000	32034130090000	32034210240000
32034200120000	32034150040000	32033310040000	32034110290000	32033220270000
32034040160000	32033330080000	32034210020000	32034160070000	32034040250000

32034150150000 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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