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	33073190270000
Property address	19808 CRESCENT DR
Township	Bloom (12)
Assessor neighborhood	12072
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$26,000

20.8% of the current assessed value.

COMPARABLES IMPLY

$20,590

Estimated tax effect about $1,147 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,410

SECTION 1

The argument in one paragraph

The Assessor values 181 other properties in assessor neighborhood 12072 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 $19.32 per square foot. This home is assessed at $24.39 per square foot, which is 26% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,066 square feet gives $20,590. 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	1,066 square feet
Land area	6,600 square feet
Year built	1978
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$26,000
Assessed value per square foot	$24.39

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	272
2	Building area within 15% of this home	181
3	Built within 15 years of this home	181
4	Same building type	181
5	Same construction quality grade	181

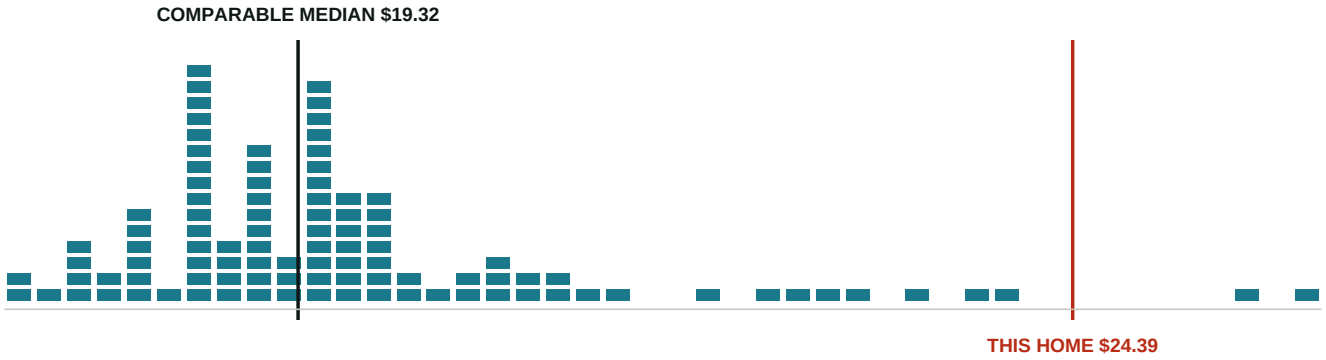
The comparable figure used is the median of all 181 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 181 properties 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	181
Lowest assessed	$17.39 per square foot
25th percentile	$18.76 per square foot
Median	$19.32 per square foot
75th percentile	$19.87 per square foot
Highest assessed	$26.02 per square foot
This home	$24.39 per square foot
Position	assessed above 179 of the 181 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 181 comparables	$19.32
Building area of this home	1,066 sq ft
Median multiplied by building area	**$20,590**
Current total assessed value	$26,000
Difference, the reduction requested	**$5,410**

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 $5,410 in assessed value is worth roughly $1,147 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

181 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 181 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
33073210030000	19817 BROOK AVE	1,075	1974	3	1	$19,000	$17.67
33073050260000	20012 CRESCENT DR	1,066	1978	2	1	$19,000	$17.82
33073200190000	19908 BROOK AVE	1,075	1974	3	1	$20,000	$18.60
33073200200000	19904 BROOK AVE	1,075	1974	3	1	$20,000	$18.60
33073210010000	19809 BROOK AVE	1,075	1975	3	1	$20,000	$18.60
33073200120000	19917 CRESCENT DR	1,075	1974	3	1	$20,000	$18.60
33073200160000	19920 BROOK AVE	1,075	1974	3	1	$20,000	$18.60
33073210190000	19904 ORCHARD AVE	1,075	1974	2	1	$20,000	$18.60
33073210040000	19821 BROOK AVE	1,075	1974	3	1	$20,000	$18.60
33073200070000	19829 CRESCENT DR	1,075	1974	3	1	$20,000	$18.60
33073210100000	19913 BROOK AVE	1,075	1974	3	1	$20,000	$18.60
33073200230000	19824 BROOK AVE	1,075	1974	3	1	$20,000	$18.60
33073200280000	19804 BROOK AVE	1,075	1974	3	1	$20,000	$18.60
33073190090000	19905 TERRACE AVE	1,071	1978	3	1	$20,000	$18.67
33073060280000	2561 200TH ST	1,066	1978	3	1	$20,000	$18.76
33073190140000	2500 200TH ST	1,066	1978	3	1	$20,000	$18.76
33073060210000	20025 CRESCENT DR	1,066	1978	3	1	$20,000	$18.76
33073190160000		1,079	1975	3	2	$21,000	$19.46
33073190100000		1,078	1978	3	2	$21,000	$19.48
33073190060000		1,078	1981	3	1	$21,000	$19.48
33073200150000		1,075	1974	3	2	$21,000	$19.53
33073210080000		1,075	1974	3	1	$21,000	$19.53
33073210110000		1,075	1974	3	2	$21,000	$19.53
33073210120000		1,075	1974	3	1	$21,000	$19.53
33073210150000		1,075	1974	2	1	$21,000	$19.53
33073200270000		1,075	1974	3	1	$21,000	$19.53
33073200260000		1,075	1974	3	2	$21,000	$19.53
33073210070000		1,075	1974	3	1	$21,000	$19.53
33073200240000		1,075	1974	3	1	$21,000	$19.53
33073210090000		1,075	1978	3	1	$21,000	$19.53
33073200060000		1,075	1974	3	1	$21,000	$19.53
33073200170000		1,075	1974	3	2	$21,000	$19.53
33073200210000		1,075	1974	3	2	$21,000	$19.53
33073210050000		1,075	1974	3	2	$21,000	$19.53
33073200220000		1,075	1974	3	1	$21,000	$19.53
33073200130000		1,075	1974	3	1	$21,000	$19.53
33073210020000		1,075	1974	3	1	$21,000	$19.53
33073210230000		1,074	1976	3	1	$21,000	$19.55
33073190070000		1,071	1978	3	1	$21,000	$19.61
33073200010000		1,066	1976	3	1	$21,000	$19.70

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
33073190250000		1,066	1979	3	1	$21,000	$19.70
33073200080000		1,062	1974	3	1	$21,000	$19.77
33071090020000		1,062	1974	3	1	$21,000	$19.77
33073080270000		1,057	1979	3	1	$21,000	$19.87
33073060200000		1,057	1979	3	1	$21,000	$19.87
33073070250000		1,057	1979	3	1	$21,000	$19.87
33073090250000		1,057	1979	3	1	$21,000	$19.87
33073070180000		1,057	1979	3	1	$21,000	$19.87
33073050250000		1,057	1980	3	1	$21,000	$19.87
33073070210000		1,057	1979	3	1	$21,000	$19.87
33073060240000		1,057	1981	3	1	$21,000	$19.87
33073080210000		1,057	1978	3	1	$21,000	$19.87
33073140100000		1,073	1974	3	1	$22,000	$20.50
33073190260000		1,071	1979	3	1	$22,000	$20.54
33073190030000		1,066	1979	3	1	$22,000	$20.64
33073090190000		1,064	1971	3	2	$22,000	$20.68
33073080250000		1,057	1978	3	1	$22,000	$20.81
33073080260000		1,075	1978	3	2	$23,000	$21.40
33073200140000		1,075	1974	3	2	$24,000	$22.33
33073190270000	**19808 CRESCENT DR**	**1,066**	**1978**	**3**	**1**	**$26,000**	**$24.39**
33073070240000		1,057	1979	3	1	$27,000	$25.54

Median of all 181 comparables: $19.32 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 12072, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 181 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.

33073210260000	33073210200000	33073190210000	33073210030000	33073050260000
33073080060000	33073080160000	33073080110000	33073120110000	33073120140000
33073080080000	33073120270000	33073060040000	33073040040000	33073040030000
33073040180000	33073040060000	33073070200000	33073210220000	33073210240000
33073210250000	33073080280000	33073040130000	33073040110000	33073190110000
33073190180000	33073060260000	33073040210000	33073070170000	33073200190000
33073200200000	33073210010000	33073200120000	33073200160000	33073210190000
33073210040000	33073200070000	33073210100000	33073200230000	33073200280000
33073190090000	33073090070000	33073100250000	33073120080000	33073140260000
33073140030000	33073100030000	33073140080000	33073130170000	33073100120000
33073120250000	33073090120000	33073120290000	33073120180000	33073100220000
33073060280000	33073190140000	33073060210000	33073050330000	33071080020000
33073040010000	33073050180000	33073200050000	33073050240000	33073050230000
33073050300000	33073070100000	33073070070000	33073190150000	33073200180000
33073190130000	33073200110000	33073080010000	33073080230000	33073120230000
33073060060000	33073050270000	33073060220000	33073080190000	33073060170000
33073210170000	33073200020000	33073210210000	33073210180000	33073080220000
33073190280000	32134010340000	32134010330000	33073070260000	33073060250000
33073050310000	33073210060000	33073210160000	33073210140000	33073090280000
33073190160000	33073190240000	33073190120000	33073190220000	33073190100000
33073190060000	33071090010000	33073200150000	33073210080000	33073210110000
33073210120000	33073210150000	33073200270000	33073200260000	33073210070000
33073200240000	33073210090000	33073200060000	33073200170000	33073200210000
33073210050000	33073200220000	33073200130000	33073210020000	33073210230000
33073130220000	33073190070000	33073090020000	33073140200000	33073060180000
33073070270000	33073200010000	33073190250000	33073050210000	33073050030000
33073050080000	33073050220000	33073050070000	33073200080000	33071090020000
33073080270000	33073060200000	33073070250000	33073090250000	33073070180000
33073050250000	33073070210000	33073060240000	33073080210000	33073060270000
33073190200000	33073190230000	33073120220000	32134010850000	33073090230000
33071020140000	33073080240000	33073090260000	33073140100000	33073190260000
33073050060000	33073190030000	32134010640000	33073090190000	33073080250000
33073090240000	33073050280000	33073070280000	33071020100000	33071020090000
33071020120000	33071020190000	33073090270000	32134010700000	33073080260000
33073090100000	33073200140000	33073210130000	32134010800000	32134010140000
33073050050000	32134010830000	32134010810000	33073040280000	33073070240000
33073060230000				

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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