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	28253150150000
Property address	2807 WOODWORTH PL
Township	Bremen (13)
Assessor neighborhood	13260
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$23,001

13.6% of the current assessed value.

COMPARABLES IMPLY

$19,875

REDUCTION REQUESTED

$3,126

Estimated tax effect about $663 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 194 other properties in assessor neighborhood 13260 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 $15.58 per square foot. This home is assessed at $18.03 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,276 square feet gives $19,875. 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	1,276 square feet
Land area	6,650 square feet
Year built	1954
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$23,001
Assessed value per square foot	$18.03

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	537
2	Building area within 15% of this home	299
3	Built within 15 years of this home	195
4	Same building type	194
5	Same construction quality grade	194

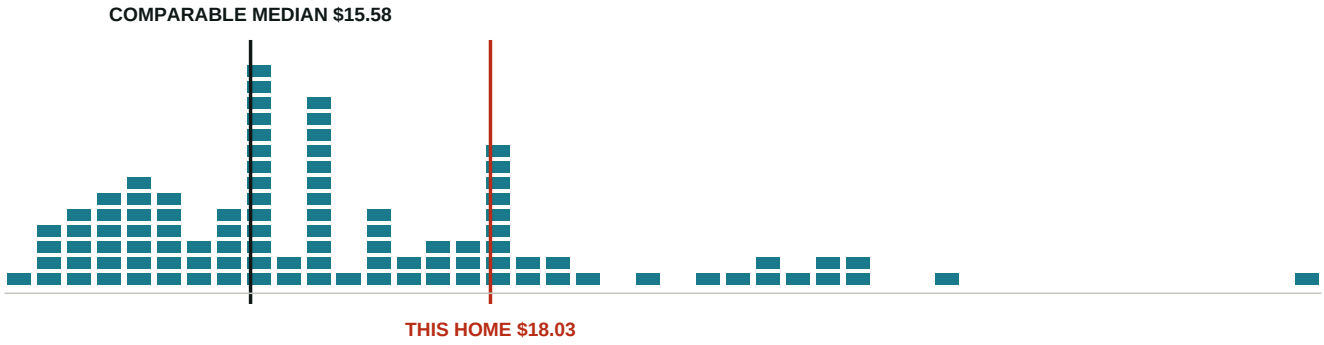
The comparable figure used is the median of all 194 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 194 properties 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	194
Lowest assessed	$13.06 per square foot
25th percentile	$14.62 per square foot
Median	$15.58 per square foot
75th percentile	$17.66 per square foot
Highest assessed	$26.51 per square foot
This home	$18.03 per square foot
Position	assessed above 165 of the 194 comparable properties, the 85th percentile



$13.06 per sq ft — 194 comparable properties by assessed value per square foot, one mark is 2 properties — $26.51 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 194 comparables	$15.58
Building area of this home	1,276 sq ft
Median multiplied by building area	**$19,875**
Current total assessed value	$23,001
Difference, the reduction requested	**$3,126**

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 $3,126 in assessed value is worth roughly $663 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

194 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 194 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
28253030170000	17106 LONGFELLOW AVE	1,314	1955	3	1	$18,000	$13.70
28253290160000	2902 175TH ST	1,234	1954	3	1	$17,000	$13.78
28253300080000	2807 LEXINGTON DR	1,303	1954	3	1	$18,000	$13.81
28253020030000	17105 HOLMES AVE	1,302	1955	3	1	$18,000	$13.82
28253280130000	3004 175TH ST	1,281	1954	3	1	$18,000	$14.05
28253120230000	3118 173RD ST	1,281	1954	3	1	$18,001	$14.05
28253290050000	2909 LEXINGTON DR	1,280	1956	3	1	$18,001	$14.06
28253200140000	3004 LONGFELLOW AVE	1,269	1955	3	1	$18,000	$14.18
28253270210000	3102 175TH ST	1,257	1955	3	1	$18,000	$14.32
28253210320000	17300 HOLMES AVE	1,314	1963	3	1	$19,000	$14.46
28251140450000	3141 170TH ST	1,304	1956	3	1	$19,000	$14.57
28253300060000	2811 LEXINGTON DR	1,303	1954	3	1	$19,000	$14.58
28253080130000	3115 172ND ST	1,234	1955	3	1	$18,001	$14.59
28253020040000	17107 HOLMES AVE	1,301	1955	3	1	$19,000	$14.60
28253020050000	17109 HOLMES AVE	1,301	1955	3	2	$19,000	$14.60
28253020110000	17121 HOLMES AVE	1,301	1955	3	1	$19,000	$14.60
28253220060000	17401 HOLMES AVE	1,296	1950	3	1	$19,000	$14.66
28253280150000	17418 HOLMES AVE	1,283	1961	3	1	$19,000	$14.81
28253160370000	17406 POE AVE	1,275	1969	3	1	$19,001	$14.90
28253210330000	3005 LONGFELLOW AVE	1,259	1953	3	1	$19,000	$15.09
28253280120000	3006 175TH ST	1,255	1964	3	1	$19,000	$15.14
28253040140000		1,254	1961	3	1	$19,000	$15.15
28253110080000		1,246	1957	3	1	$19,001	$15.25
28253160380000		1,308	1969	3	1	$20,001	$15.29
28253160460000		1,236	1961	3	1	$19,001	$15.37
28253090110000		1,234	1955	3	1	$19,000	$15.40
28253080420000		1,234	1955	3	1	$19,000	$15.40
28253080430000		1,234	1956	3	1	$19,000	$15.40
28253080280000		1,234	1956	3	1	$19,001	$15.40
28253080150000		1,234	1957	3	1	$19,001	$15.40
28261230180000		1,287	1968	2	1	$20,000	$15.54
28261240050000		1,284	1969	2	1	$20,000	$15.58
28261220280000		1,284	1969	3	1	$20,000	$15.58
28261240120000		1,284	1969	3	1	$20,000	$15.58
28261240020000		1,284	1969	3	1	$20,000	$15.58
28261230110000		1,287	1968	4	1	$21,000	$16.32
28261220030000		1,287	1968	3	1	$21,000	$16.32
28261220010000		1,287	1968	3	1	$21,000	$16.32
28261230170000		1,287	1967	4	2	$21,000	$16.32
28261230150000		1,287	1968	3	1	$21,000	$16.32

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28261220100000		1,287	1968	3	1	$21,000	$16.32
28261240060000		1,284	1969	3	1	$21,000	$16.36
28261220180000		1,284	1969	3	1	$21,000	$16.36
28261240140000		1,284	1969	3	1	$21,000	$16.36
28261020020000		1,299	1969	3	1	$22,000	$16.94
28253260110000		1,299	1958	3	1	$22,000	$16.94
28253020140000		1,267	1956	3	1	$22,000	$17.36
28253020060000		1,259	1955	3	1	$22,000	$17.47
28253150120000		1,258	1961	3	1	$22,001	$17.49
28253120310000		1,243	1958	3	1	$22,001	$17.70
28261220270000		1,284	1969	3	2	$23,000	$17.91
28253040020000		1,280	1958	3	1	$23,000	$17.97
28253050190000		1,280	1956	3	1	$23,001	$17.97
28253050180000		1,280	1957	3	1	$23,001	$17.97
28253150150000	**2807 WOODWORTH PL**	**1,276**	**1954**	**3**	**2**	**$23,001**	**$18.03**
28253110100000		1,269	1962	3	1	$23,001	$18.13
28261200050000		1,317	1961	3	3	$24,000	$18.22
28253160240000		1,259	1954	3	1	$23,000	$18.27
28253020070000		1,259	1955	3	1	$23,000	$18.27
28253130070000		1,259	1953	3	2	$23,145	$18.38
28253240150000		1,259	1953	2	1	$24,001	$19.06

Median of all 194 comparables: $15.58 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13260, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 194 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.

28253080180000	28253120260000	28253160350000	28253130150000	28253270150000
28253270200000	28253160330000	28253080260000	28264030100000	28253030170000
28262030350000	28253200020000	28253190100000	28253290160000	28253300080000
28253020030000	28253120170000	28262030280000	28253240230000	28253280130000
28253120230000	28253290050000	28253130030000	28253250030000	28253190030000
28253150160000	28253200140000	28253190010000	28253110130000	28253210100000
28253160090000	28253020080000	28253270210000	28253260050000	28253160360000
28253230210000	28253030140000	28253210320000	28253040150000	28262100020000
28251140450000	28253300060000	28253080130000	28261000050000	28261000200000
28261000490000	28253020040000	28253020050000	28253020110000	28253220060000
28253210360000	28253180060000	28253020180000	28253050200000	28253280150000
28253160370000	28253290140000	28253090100000	28253210330000	28253280120000
28253040140000	28253110080000	28253160380000	28261080460000	28253160460000
28253090110000	28253080420000	28253080430000	28253080280000	28253080150000
28262060130000	28264030120000	28264080530000	28264100200000	28264040250000
28264040370000	28264040270000	28264020230000	28264080320000	28264050110000
28264080380000	28264070220000	28264080040000	28264070060000	28264060020000
28264040040000	28264050010000	28264090200000	28264060140000	28264060120000
28264080480000	28264040090000	28264040080000	28261230180000	28261240050000
28261220280000	28261240120000	28261240020000	28261230120000	28264080350000
28253100180000	28264050070000	28264060050000	28253020090000	28253080220000
28261230110000	28261220030000	28261220010000	28261230170000	28261230150000
28261220100000	28253170090000	28264040060000	28264080430000	28264080160000
28264090100000	28264100160000	28264080230000	28264080050000	28264070100000
28261240060000	28261220180000	28261240140000	28261230030000	28253300010000
28264040230000	28264110040000	28264040320000	28262040020000	28264080020000
28261240150000	28264040360000	28261020020000	28253260110000	28264100220000
28264030320000	28264030330000	28264120140000	28263020290000	28264030280000
28253020140000	28253020060000	28253150120000	28253190110000	28261000080000
28253120310000	28253080270000	28253050110000	28253200010000	28261220270000
28253040020000	28253050190000	28253050180000	28264100120000	28264090060000
28264040210000	28264090030000	28264090190000	28264070180000	28264080170000
28264080290000	28264040170000	28264040400000	28264090250000	28264070040000
28253110100000	28261200050000	28253160240000	28253020070000	28253130070000
28264090160000	28264090140000	28264040010000	28253240150000	28261220230000
28264080300000	28261100460000	28264100100000	28253120030000	28253040170000
28253110020000	28264030150000	28261240110000	28253020190000	28261240160000
28261200110000	28253250210000	28253250050000	28253110230000	28253210120000
28264040310000	28264050040000	28264100030000	28261240090000	

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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