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	28264030310000
Property address	3419 LAUREL LN
Township	Bremen (13)
Assessor neighborhood	13260
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$24,000	$20,480	$3,520

14.7% of the current assessed value.
Estimated tax effect about $747 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 63 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 $11.81 per square foot. This home is assessed at $13.84 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,734 square feet gives $20,480. 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	1,734 square feet
Land area	7,863 square feet
Year built	1964
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Slab
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$24,000
Assessed value per square foot	$13.84

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	82
2	Building area within 15% of this home	70
3	Built within 15 years of this home	63
4	Same building type	63
5	Same construction quality grade	63

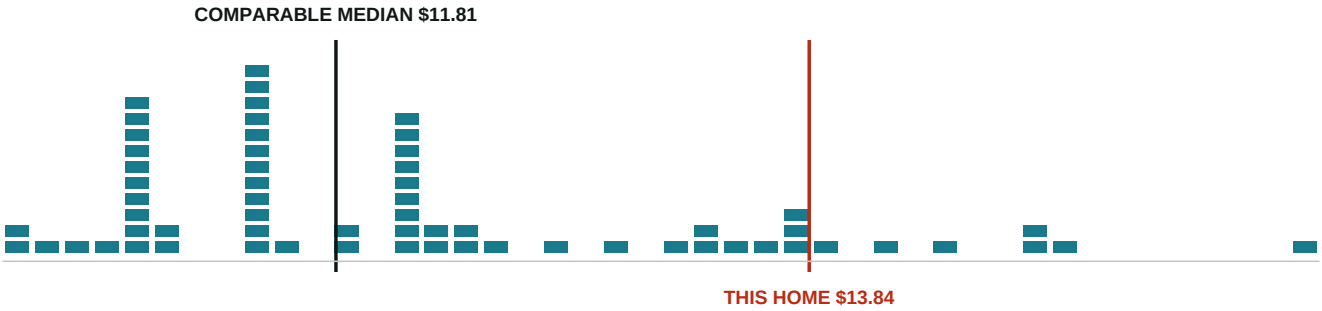
The comparable figure used is the median of all 63 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 63 properties 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	63
Lowest assessed	$10.38 per square foot
25th percentile	$11.10 per square foot
Median	$11.81 per square foot
75th percentile	$12.84 per square foot
Highest assessed	$16.03 per square foot
This home	$13.84 per square foot
Position	assessed above 55 of the 63 comparable properties, the 87th percentile



$10.38 per sq ft — 63 comparable properties by assessed value per square foot, one mark is one property — $16.03 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 63 comparables	$11.81
Building area of this home	1,734 sq ft
Median multiplied by building area	**$20,480**
Current total assessed value	$24,000
Difference, the reduction requested	**$3,520**

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 $3,520 in assessed value is worth roughly $747 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

63 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 63 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
28264030010000	3411 LAUREL LN	1,734	1964	2	1	$18,000	$10.38
28264080620000	3208 172ND CT	1,904	1969	3	1	$20,000	$10.50
28264080560000	3205 172ND CT	1,888	1971	3	1	$20,000	$10.59
28264030340000	3413 LAUREL LN HSE	1,776	1964	3	1	$19,000	$10.70
28264030510000	3507 LAUREL LN	1,734	1967	3	1	$19,000	$10.96
28264050080000	3505 WOODWORTH PL	1,734	1964	3	1	$19,000	$10.96
28264030460000	3517 LAUREL LN	1,734	1967	2	1	$19,000	$10.96
28264010120000	17019 PINE CT	1,734	1964	3	1	$19,000	$10.96
28264050120000	3412 HAZEL LN	1,734	1964	3	1	$19,000	$10.96
28264110120000	3417 HAZEL LN	1,734	1964	3	1	$19,000	$10.96
28264030410000	3527 LAUREL LN	1,734	1967	3	1	$19,000	$10.96
28264120130000	17206 CENTRAL PARK AVE	1,734	1967	3	1	$19,001	$10.96
28263010030000	17120 CENTRAL PARK AVE	1,724	1967	3	1	$19,000	$11.02
28263010050000	17124 CENTRAL PARK AVE	1,724	1967	3	1	$19,000	$11.02
28264080580000	3209 172ND CT	1,802	1970	3	1	$20,000	$11.10
28264060260000	3204 MAPLE LN	1,802	1971	3	1	$20,000	$11.10
28264140010000	17116 LOCUST DR	1,736	1966	3	1	$20,000	$11.52
28264130020000	3502 LAUREL LN	1,736	1967	4	1	$20,000	$11.52
28264030430000	3523 LAUREL LN	1,734	1967	4	1	$20,000	$11.53
28264060210000	17113 LINDEN DR	1,734	1969	3	1	$20,000	$11.53
28264120020000	17312 CENTRAL PARK AVE	1,734	1969	3	1	$20,000	$11.53
28264030380000	17207 CENTRAL PARK AVE	1,734	1966	4	1	$20,000	$11.53
28264020530000	17317 BURR OAK LN	1,734	1969	3	1	$20,000	$11.53
28264130040000	3506 LAUREL LN	1,734	1966	4	1	$20,000	$11.53
28264140120000	17111 CENTRAL PARK AVE	1,734	1967	3	1	$20,000	$11.53
28264140130000	17109 CENTRAL PARK AVE	1,734	1968	3	1	$20,000	$11.53
28264030300000	3421 LAUREL LN	1,734	1965	3	1	$20,000	$11.53
28264100040000	17119 LINDEN DR	1,734	1969	3	1	$20,000	$11.53
28264030350000	17213 CENTRAL PARK AVE	1,734	1967	3	1	$20,060	$11.57
28253210070000	17411 EMERSON AVE	1,778	1966	4	2	$21,000	$11.81
28264120150000	17316 CENTRAL PARK AVE	1,575	1971	3	1	$19,000	$12.06
28264110170000	17311 CENTRAL PARK AVE	1,575	1971	3	1	$19,000	$12.06
28264130140000	17109 LOCUST DR	1,736	1967	3	2	$21,000	$12.10
28264030370000	17209 CENTRAL PARK AVE	1,734	1966	3	1	$21,000	$12.11
28264030420000	3525 LAUREL LN	1,734	1967	3	1	$21,000	$12.11
28264140140000	17105 CENTRAL PARK AVE	1,734	1967	3	2	$21,000	$12.11
28264050280000	3515 WOODWORTH PL	1,734	1964	4	2	$21,000	$12.11
28264030390000	17205 CENTRAL PARK AVE	1,734	1966	3	1	$21,001	$12.11
28263010090000	17110 CENTRAL PARK AVE	1,650	1968	3	1	$20,000	$12.12
28263010080000	17112 CENTRAL PARK AVE	1,724	1967	3	1	$21,000	$12.18

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28263010100000	17106 CENTRAL PARK AVE	1,724	1968	3	1	$21,000	$12.18
28264010100000	17016 PINE CT	1,734	1967	3	1	$21,373	$12.33
28274040270000	17480 EAST GATE DR	1,622	1973	3	1	$20,000	$12.33
28253220160000	2910 LEXINGTON DR	1,920	1972	4	2	$24,001	$12.50
28264120160000	17318 CENTRAL PARK AVE	1,575	1971	3	1	$20,000	$12.70
28253210170000	17302 HOLMES AVE	1,850	1973	4	1	$24,000	$12.97
28264120010000	17314 CENTRAL PARK AVE	1,732	1968	2	1	$23,000	$13.28
28263010010000	17116 CENTRAL PARK AVE	1,724	1967	4	1	$23,000	$13.34
28263020060000	17112 MAGNOLIA DR	1,724	1969	2	1	$23,000	$13.34
28274060030000	17470 PARK LN	1,758	1974	4	2	$24,000	$13.65
28253160420000	17416 POE AVE	1,525	1969	3	1	$21,000	$13.77
28264140040000	3522 LAUREL LN	1,736	1967	3	2	$24,000	$13.82
28264140180000	17114 LOCUST DR	1,734	1967	4	2	$24,000	$13.84
28264030310000	**3419 LAUREL LN**	**1,734**	**1964**	**4**	**1**	**$24,000**	**$13.84**
28263010120000	17103 MAGNOLIA DR	1,724	1970	3	1	$24,000	$13.92
28274030120000	17477 E GATE DR	1,622	1972	4	2	$23,000	$14.18
28264020430000	17309 BURR OAK LN	1,734	1966	4	2	$25,000	$14.42
28274040020000	17485 PARK LN	1,622	1972	3	2	$24,000	$14.80
28274040320000		1,620	1974	3	2	$24,000	$14.81
28264130150000		1,736	1967	4	2	$26,000	$14.98
28274030070000		1,622	1972	4	3	$26,000	$16.03

Median of all 63 comparables: $11.81 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 63 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.

28264030010000	28264080620000	28264080560000	28264030340000	28264120030000
28264030510000	28264050080000	28264030460000	28264010120000	28264050120000
28264110120000	28264030410000	28264120130000	28263010030000	28263010050000
28264080580000	28264060260000	28264140010000	28264130020000	28264030430000
28264060210000	28264120020000	28264030380000	28264020530000	28264130040000
28264140120000	28264140130000	28264030300000	28264100040000	28264030350000
28253210030000	28253210070000	28264120150000	28264110170000	28264130140000
28264030370000	28264030420000	28264140140000	28264050280000	28264030390000
28263010090000	28263010080000	28263010100000	28264010100000	28274040270000
28253220160000	28264120160000	28253210170000	28264120010000	28263010010000
28263020060000	28264030490000	28274060030000	28253160420000	28264140040000
28264140180000	28263010120000	28274030120000	28264020430000	28274040020000
28274040320000	28264130150000	28274030070000		

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.

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.