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	28264030500000
Property address	3509 LAUREL LN
Township	Bremen (13)
Assessor neighborhood	13260
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$21,000

19.1% of the current assessed value.

COMPARABLES IMPLY

$17,000

REDUCTION REQUESTED

$4,000

Estimated tax effect about $848 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 438 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 $16.10 per square foot. This home is assessed at $19.89 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,056 square feet gives $17,000. 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	1,056 square feet
Land area	7,200 square feet
Year built	1967
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$21,000
Assessed value per square foot	$19.89

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	1,213
2	Building area within 15% of this home	481
3	Built within 15 years of this home	463
4	Same building type	438
5	Same construction quality grade	438

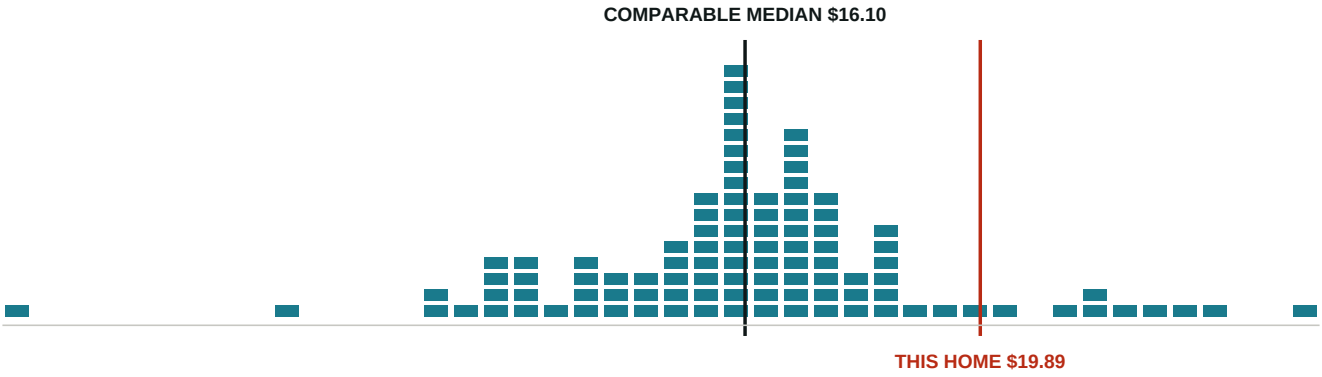
The comparable figure used is the median of all 438 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 438 properties 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	438
Lowest assessed	$4.14 per square foot
25th percentile	$14.83 per square foot
Median	$16.10 per square foot
75th percentile	$17.05 per square foot
Highest assessed	$25.35 per square foot
This home	$19.89 per square foot
Position	assessed above 422 of the 438 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 438 comparables	$16.10
Building area of this home	1,056 sq ft
Median multiplied by building area	**$17,000**
Current total assessed value	$21,000
Difference, the reduction requested	**$4,000**

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 $4,000 in assessed value is worth roughly $848 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

438 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 438 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
28262040130000		1,056	1964	3	1	$16,000	$15.15
28253040080000		1,056	1954	3	1	$16,000	$15.15
28264080010000		1,056	1963	3	1	$16,000	$15.15
28262030130000		1,056	1964	3	1	$16,000	$15.15
28262040310000		1,056	1964	3	1	$16,001	$15.15
28262060080000		1,056	1967	3	1	$17,000	$16.10
28264060180000		1,056	1965	3	1	$17,000	$16.10
28264030080000		1,056	1964	3	1	$17,000	$16.10
28264050230000		1,056	1963	3	1	$17,000	$16.10
28264120060000		1,056	1969	3	1	$17,000	$16.10
28262030170000		1,056	1965	3	1	$17,000	$16.10
28262040010000		1,056	1964	3	1	$17,000	$16.10
28262040110000		1,056	1968	3	1	$17,000	$16.10
28262040150000		1,056	1968	3	1	$17,000	$16.10
28264110060000		1,056	1963	3	1	$17,000	$16.10
28262030150000		1,056	1965	3	2	$17,000	$16.10
28262040280000		1,056	1966	3	1	$17,000	$16.10
28262020010000		1,056	1964	3	1	$17,000	$16.10
28262030110000		1,056	1964	3	1	$17,000	$16.10
28262040290000		1,056	1964	3	1	$17,000	$16.10
28262090030000		1,056	1968	3	1	$17,000	$16.10
28262100040000		1,056	1969	3	1	$17,000	$16.10
28262030370000		1,056	1967	3	1	$17,000	$16.10
28262090010000		1,056	1968	3	1	$17,000	$16.10
28264030450000		1,056	1966	3	1	$17,000	$16.10
28262040080000		1,056	1964	3	1	$17,000	$16.10
28262060020000		1,056	1966	3	1	$17,000	$16.10
28264030020000		1,056	1964	3	1	$17,000	$16.10
28264030470000		1,056	1966	3	1	$17,000	$16.10
28264030540000		1,056	1969	3	1	$17,000	$16.10
28262040190000		1,056	1965	3	1	$17,000	$16.10
28262040300000		1,056	1965	3	1	$17,000	$16.10
28262060070000		1,056	1968	3	1	$17,000	$16.10
28262040070000		1,056	1965	3	1	$17,000	$16.10
28262040240000		1,056	1964	3	1	$17,000	$16.10
28262040250000		1,056	1965	3	1	$17,000	$16.10
28264030210000		1,056	1963	2	1	$17,000	$16.10
28262030040000		1,056	1964	3	1	$17,000	$16.10
28262030290000		1,056	1966	3	1	$17,000	$16.10
28262030020000		1,056	1964	3	1	$17,000	$16.10

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28262040090000		1,056	1964	3	1	$17,000	$16.10
28264060200000		1,056	1963	3	1	$17,000	$16.10
28264110020000		1,056	1963	3	1	$17,000	$16.10
28262070220000		1,056	1966	3	1	$17,000	$16.10
28264110070000		1,056	1963	2	1	$17,000	$16.10
28262030070000		1,056	1965	3	1	$17,000	$16.10
28262040040000		1,056	1964	3	1	$17,000	$16.10
28262030270000		1,056	1966	3	1	$17,000	$16.10
28262030050000		1,056	1964	3	1	$17,000	$16.10
28262030100000		1,056	1964	3	1	$17,000	$16.10
28262040140000		1,056	1964	3	1	$17,000	$16.10
28262040230000		1,056	1964	3	1	$17,000	$16.10
28262060010000		1,056	1964	3	1	$17,000	$16.10
28262040030000		1,056	1965	3	1	$17,000	$16.10
28262040060000		1,056	1964	3	1	$17,000	$16.10
28264050250000		1,056	1964	3	1	$17,001	$16.10
28264050270000		1,056	1964	3	1	$17,001	$16.10
28262030190000		1,056	1964	3	1	$17,001	$16.10
28264050190000		1,056	1963	2	1	$17,001	$16.10
28262070060000		1,056	1966	4	1	$17,179	$16.27
28264030500000	**3509 LAUREL LN**	**1,056**	**1967**	**3**	**1**	**$21,000**	**$19.89**

Median of all 438 comparables: $16.10 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 438 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.

28253220240000	28253130040000	28253130050000	28253160060000	28253240070000
28253250100000	28253240220000	28253250190000	28253120060000	28253120100000
28253150170000	28254070110000	28254070080000	28254120140000	28253300020000
28253080410000	28253230230000	28253240130000	28253020230000	28253250140000
28253250080000	28253270140000	28253230120000	28253200200000	28253300030000
28253160250000	28253100100000	28253260040000	28253250160000	28253250200000
28253250020000	28253160140000	28253160390000	28253280020000	28253260030000
28253130060000	28254070120000	28254100140000	28253210050000	28253290120000
28253080080000	28253080010000	28253290070000	28254100020000	28254100070000
28253160170000	28253080090000	28253080070000	28253160230000	28253160080000
28253160320000	28253160340000	28254100030000	28253230410000	28253240270000
28253290020000	28253170140000	28264040220000	28264080260000	28254020360000
28253220220000	28253300140000	28253080400000	28253240280000	28251140440000
28263010060000	28261200510000	28254120080000	28254020060000	28264020100000
28264020080000	28264020150000	28264020310000	28264020090000	28264020300000
28264020130000	28264020070000	28253270100000	28253180230000	28253080100000
28253080110000	28262030400000	28262030310000	28253250220000	28253210350000
28264040330000	28264030070000	28264040190000	28253270080000	28274040010000
28253120120000	28254040100000	28253100080000	28253130220000	28253210180000
28253260120000	28253260130000	28253260140000	28253220070000	28254040050000
28253210110000	28253240170000	28274030140000	28274030080000	28274030050000
28253290150000	28253220080000	28262050220000	28262030340000	28263020260000
28263020280000	28253210240000	28274080050000	28254040010000	28253160150000
28253050060000	28261240210000	28253020120000	28253250180000	28253270010000
28264050290000	28254020180000	28253150250000	28262040130000	28253040080000
28264080010000	28262030130000	28262040310000	28253050260000	28253130250000
28274080070000	28253170020000	28253230190000	28254030220000	28254070060000
28264040120000	28253170100000	28253160070000	28263020240000	28263020210000
28263020160000	28261200120000	28261050350000	28261180040000	28261200080000
28261040060000	28262070080000	28262030230000	28263020130000	28261040130000
28253130270000	28262080300000	28262070330000	28262050150000	28262050130000
28262080190000	28262050060000	28253050050000	28262030240000	28262030380000
28262070110000	28262070040000	28262030210000	28262050360000	28262050340000
28262050310000	28262040170000	28254100120000	28254100080000	28253290110000
28253250070000	28261110550000	28262040160000	28262050380000	28262050140000
28264110140000	28264110030000	28254050230000	28261190270000	28264050030000
28261070320000	28264060220000	28262030140000	28253290040000	28262060080000
28264060180000	28264030080000	28264050230000	28264120060000	28262030170000
28262040010000	28262040110000	28262040150000	28264110060000	28262030150000
28262040280000	28262020010000	28262030110000	28262040290000	28262090030000
28262100040000	28262030370000	28262090010000	28264030450000	28262040080000
28262060020000	28264030020000	28264030470000	28264030540000	28262040190000
28262040300000	28262060070000	28262040070000	28262040240000	28262040250000
28264030210000	28262030040000	28262030290000	28262030020000	28262040090000
28264060200000	28264110020000	28262070220000	28264110070000	28262030070000

28262040040000	28262030270000	28262030050000	28262030100000	28262040140000
28262040230000	28262060010000	28262040030000	28262040060000	28264050250000
28264050270000	28262030190000	28264050190000	28261240230000	28261220200000
28264050200000	28263010150000	28262100060000	28274080060000	28253300120000
28263010200000	28262080030000	28274030110000	28262070060000	28253210270000
28253030100000	28253030110000	28263010230000	28262030060000	28262070120000
28262070020000	28264140050000	28261050540000	28261050520000	28261030200000
28261040270000	28262080330000	28262050170000	28262070250000	28262080200000
28262070100000	28262060050000	28253260010000	28274040040000	28264050170000
28261040110000	28264030090000	28261190220000	28261100400000	28261200130000
28261100310000	28261100390000	28261200410000	28261200260000	28261200330000
28261200250000	28261200370000	28264020510000	28261190090000	28263030070000
28261240200000	28261020080000	28261100340000	28261190050000	28261100380000
28262030200000	28261240030000	28261070430000	28261200220000	28262070260000
28262070070000	28253240260000	28262100050000	28263010110000	28262060110000
28262070240000	28262060120000	28262070180000	28262070140000	28262090060000
28264130110000	28264140100000	28264140160000	28264120050000	28262060100000
28264120120000	28262070190000	28264110110000	28262070170000	28264110080000
28262080070000	28262080090000	28262070130000	28262030080000	28262060150000
28262100010000	28262080140000	28264050140000	28264110090000	28264050300000
28264120100000	28262060140000	28262100080000	28262070210000	28264040150000
28262070150000	28264020460000	28264130050000	28262080010000	28264130100000
28253040180000	28262040180000	28262060190000	28264140020000	28262070160000
28262060090000	28263030050000	28262060200000	28262080120000	28261190030000
28264130030000	28261100570000	28264050090000	28262070290000	28262060030000
28274090290000	28261100440000	28261200150000	28261190020000	28261030220000
28261050470000	28261030290000	28261110460000	28261110480000	28261100510000
28261190100000	28261200430000	28261190140000	28261190010000	28261190210000
28261100540000	28261100330000	28261190290000	28261110420000	28261110330000
28261100480000	28261200270000	28261110490000	28264140070000	28274080010000
28264050160000	28264050150000	28274070220000	28261100430000	28261110390000
28261190080000	28261110530000	28274030160000	28261240190000	28261020040000
28261190300000	28264030250000	28264120070000	28264110050000	28264130120000
28274090310000	28274090390000	28261200440000	28253120270000	28264050210000
28254070250000	28254030130000	28254040230000	28254070160000	28261100590000
28261100490000	28261190060000	28261110450000	28261190130000	28261100520000
28261110510000	28261100450000	28261190230000	28261190110000	28261190310000
28261100360000	28261190160000	28261190150000	28261020100000	28264030240000
28261200380000	28254100050000	28261110500000	28261200460000	28264020520000
28274090430000	28274090400000	28264050130000	28264030480000	28274090620000
28262030330000	28254070150000	28262080040000	28262070090000	28262060040000
28262090050000	28264050240000	28261020060000	28261110560000	28253160200000
28261190240000	28274090360000	28261190120000		

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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