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	28354150100000
Property address	3548 MARSEILLE LN
Township	Bremen (13)
Assessor neighborhood	13240
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$25,000	**$17,521**	**$7,479**

29.9% of the current assessed value.
Estimated tax effect about $1,586 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 34 other properties in assessor neighborhood 13240 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 $22.76 per square foot. This home is assessed at $32.47 per square foot, which is 43% above that median. Applying the median the Assessor already uses for those neighbors to this home's 770 square feet gives $17,521. 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	770 square feet
Land area	7,200 square feet
Year built	1976
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$25,000
Assessed value per square foot	$32.47

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	347
2	Building area within 15% of this home	34
3	Built within 15 years of this home	34
4	Same building type	34
5	Same construction quality grade	34

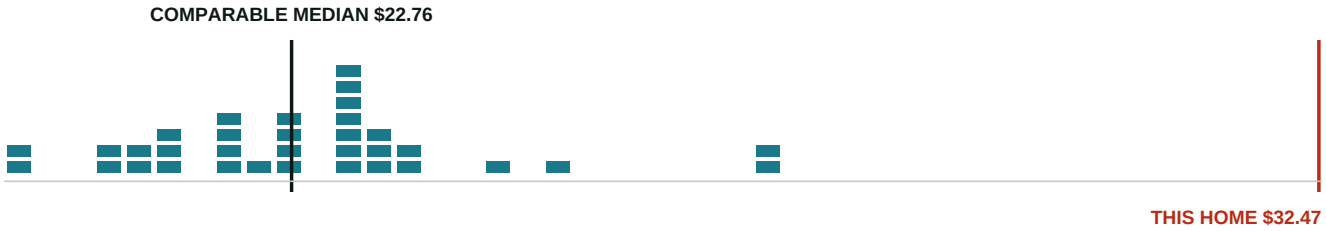
The comparable figure used is the median of all 34 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 34 properties 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	34
Lowest assessed	$20.05 per square foot
25th percentile	$21.82 per square foot
Median	$22.76 per square foot
75th percentile	$23.42 per square foot
Highest assessed	$27.34 per square foot
This home	$32.47 per square foot
Position	assessed above 34 of the 34 comparable properties, the 100th percentile



$20.05 per sq ft — 34 comparable properties by assessed value per square foot, one mark is one property — $32.47 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 34 comparables	$22.76
Building area of this home	770 sq ft
Median multiplied by building area	**$17,521**
Current total assessed value	$25,000
Difference, the reduction requested	**$7,479**

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 $7,479 in assessed value is worth roughly $1,586 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

All 34 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28351120050000	17641 PHEASANT LN	848	1971	3	1	$17,000	$20.05
28351120290000	17710 HILLCREST DR	839	1974	2	1	$17,000	$20.26
28351060260000	17751 SPRINGFIELD AVE	858	1976	3	1	$18,000	$20.98
28351060070000	17730 DEVON DR	851	1976	3	1	$18,000	$21.15
28351070270000	17741 DEVON DR	848	1973	3	1	$18,000	$21.23
28351190210000	17831 PRINCETON LN	839	1973	3	2	$18,000	$21.45
28351170160000	17860 CENTRAL PARK AVE	835	1972	3	1	$18,000	$21.56
28352070090000	17781 YALE AVE	835	1973	3	1	$18,001	$21.56
28351170220000	17780 SARAH CT	829	1975	3	1	$18,000	$21.71
28354081040000	3507 BORDEAUX CT	768	1978	2	1	$17,000	$22.14
28354080940000	3527 MARSEILLE LN	768	1976	3	1	$17,001	$22.14
28351180180000	17811 CENTRAL PARK AVE	858	1972	4	2	$19,000	$22.14
28351060280000	17731 SPRINGFIELD AVE	858	1976	3	1	$19,000	$22.14
28354080920000	3531 MARSEILLE LN	770	1978	3	1	$17,297	$22.46
28351060170000	3870 178TH ST	841	1976	2	2	$19,000	$22.59
28351060060000	17720 DEVON DR	841	1976	4	2	$19,000	$22.59
28351170100000	17791 COUNTRY CLUB LN	835	1972	4	2	$19,000	$22.75
28351170280000	17720 SARAH CT	835	1972	4	2	$19,001	$22.76
28354150190000	3502 MARSEILLE LN	770	1976	3	1	$18,000	$23.38
28354140120000	18100 FOUNTAINBLEAU DR	770	1976	3	1	$18,000	$23.38
28354150070000	3554 MARSEILLE LN	770	1976	3	1	$18,000	$23.38
28354140150000	18106 FOUNTAINBLEAU DR	770	1976	3	1	$18,000	$23.38
28354140180000	18112 FOUNTAINBLEAU DR	770	1976	3	1	$18,000	$23.38
28354080870000	3541 MARSEILLE LN	770	1978	3	1	$18,000	$23.38
28354080970000	3521 MARSEILLE LN	770	1976	3	1	$18,000	$23.38
28354140130000	18102 FOUNTAINBLEAU DR	768	1976	3	1	$18,000	$23.44
28354140170000	18110 FOUNTAINBLEAU DR	768	1976	1	1	$18,000	$23.44
28354150160000	3522 MARSEILLE LN	768	1976	3	1	$18,001	$23.44
28351060090000	17750 DEVON DR	756	1976	2	1	$18,000	$23.81
28351060110000	17770 DEVON DR	756	1976	2	1	$18,000	$23.81
28354080890000	3537 MARSEILLE LN	768	1976	3	1	$19,000	$24.74
28351060190000	3910 178TH ST	756	1976	3	1	$19,001	$25.13
28354081010000	3513 BORDEAUX CT	768	1977	2	1	$21,000	$27.34
28354140200000	18200 FOUNTAINBLEAU DR	768	1976	3	1	$21,000	$27.34
28354150100000	**3548 MARSEILLE LN**	**770**	**1976**	**3**	**2**	**$25,000**	**$32.47**

Median of all 34 comparables: $22.76 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13240, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 34 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.

28351120050000	28351120290000	28351060260000	28351060070000	28351070270000
28351190210000	28351170160000	28352070090000	28351170220000	28354081040000
28354080940000	28351180180000	28351060280000	28354080920000	28351060170000
28351060060000	28351170100000	28351170280000	28354150190000	28354140120000
28354150070000	28354140150000	28354140180000	28354080870000	28354080970000
28354140130000	28354140170000	28354150160000	28351060090000	28351060110000
28354080890000	28351060190000	28354081010000	28354140200000	

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.