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	12232010320000
Property address	3920 N PLAINFIELD AVE
Township	Jefferson (71)
Assessor neighborhood	71371
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$29,000

12.8% of the current assessed value.

COMPARABLES IMPLY

$25,284

REDUCTION REQUESTED

$3,716

Estimated tax effect about $788 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 651 other properties in assessor neighborhood 71371 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 $28.12 per square foot. This home is assessed at $32.26 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 899 square feet gives $25,284. 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	899 square feet
Land area	3,720 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$32.26

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	1,227
2	Building area within 15% of this home	1,021
3	Built within 15 years of this home	686
4	Same building type	652
5	Same construction quality grade	651

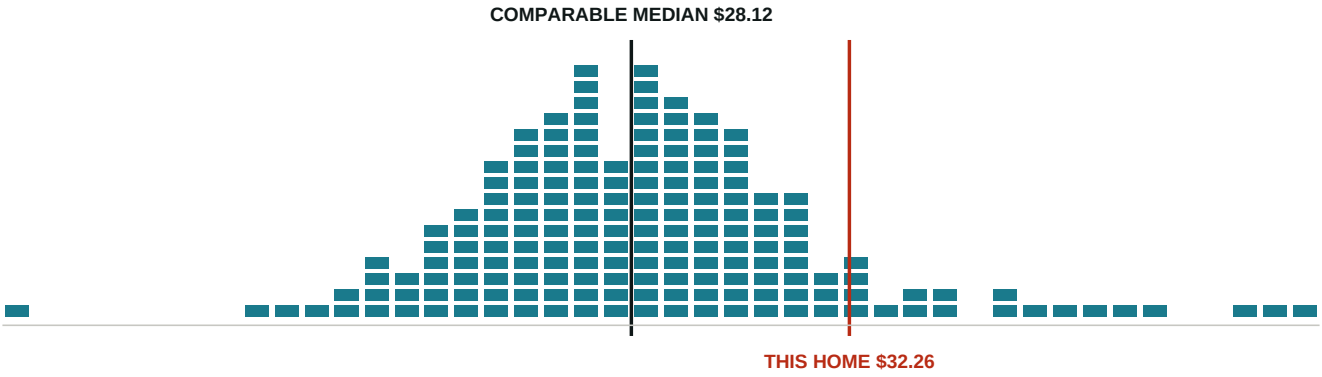
The comparable figure used is the median of all 651 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 651 properties 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	651
Lowest assessed	$16.20 per square foot
25th percentile	$26.30 per square foot
Median	$28.12 per square foot
75th percentile	$29.81 per square foot
Highest assessed	$41.17 per square foot
This home	$32.26 per square foot
Position	assessed above 615 of the 651 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 651 comparables	$28.12
Building area of this home	899 sq ft
Median multiplied by building area	**$25,284**
Current total assessed value	$29,000
Difference, the reduction requested	**$3,716**

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 $3,716 in assessed value is worth roughly $788 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

651 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 651 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
12144080210000	4034 N PITTSBURGH AVE	899	1955	2	1	$21,805	$24.25
12234010440000	8309 W ADDISON ST	899	1955	2	1	$22,000	$24.47
12234030400000	8201 W ADDISON ST	897	1955	2	1	$22,000	$24.53
12242000180000		902	1958	2	1	$23,000	$25.50
12232140140000		900	1950	2	1	$23,000	$25.56
12232000140000		899	1953	2	1	$23,000	$25.58
12242220400000		899	1953	2	1	$23,000	$25.58
12242110030000		895	1952	2	1	$23,000	$25.70
12234220120000		895	1949	3	1	$23,000	$25.70
12234010460000		899	1955	2	1	$23,460	$26.10
12234010470000		899	1955	2	1	$23,535	$26.18
12242300320000		901	1956	2	1	$23,728	$26.34
12232200640000		900	1952	2	1	$24,000	$26.67
12244240020000		899	1954	2	1	$24,000	$26.70
12242010560000		899	1952	2	1	$24,000	$26.70
12232130520000		896	1952	2	1	$24,000	$26.79
12243130360000		901	1957	2	1	$24,208	$26.87
12243120140000		899	1959	2	1	$24,167	$26.88
12234170110000		899	1958	2	1	$24,580	$27.34
12232200210000		904	1952	2	1	$25,000	$27.65
12242110230000		904	1958	2	1	$25,000	$27.65
12232200200000		902	1953	2	1	$25,000	$27.72
12242120370000		900	1956	2	1	$25,000	$27.78
12244240160000		899	1955	2	1	$25,000	$27.81
12232260090000		899	1955	2	1	$25,000	$27.81
12242010580000		899	1951	2	1	$25,001	$27.81
12234020010000		897	1953	2	1	$25,000	$27.87
12234270160000		903	1951	2	1	$25,394	$28.12
12232200370000		904	1954	2	1	$25,427	$28.13
12232050200000		903	1955	2	1	$25,473	$28.21
12243310220000		899	1958	3	1	$25,566	$28.44
12252090320000		903	1954	2	1	$26,000	$28.79
12244120280000		901	1953	2	1	$26,000	$28.86
12234010450000		899	1955	2	1	$26,000	$28.92
12242010570000		899	1951	2	1	$26,001	$28.92
12232220120000		896	1951	2	1	$26,000	$29.02
12243060330000		898	1957	2	1	$26,234	$29.21
12232090240000		904	1955	3	1	$27,000	$29.87
12234270240000		902	1946	2	1	$27,000	$29.93
12244250060000		902	1952	2	1	$27,000	$29.93

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12242300330000		901	1956	2	1	$27,001	$29.97
12234190450000		900	1950	3	1	$27,000	$30.00
12232060150000		900	1951	3	1	$27,000	$30.00
12243110090000		899	1957	2	1	$27,000	$30.03
12144080220000		899	1953	2	1	$27,000	$30.03
12242070230000		899	1957	2	2	$27,000	$30.03
12234030390000		899	1955	2	1	$27,000	$30.03
12232090110000		897	1952	3	1	$27,000	$30.10
12232230080000		896	1951	2	1	$27,000	$30.13
12232220100000		896	1951	2	1	$27,000	$30.13
12242130060000		899	1954	2	1	$28,000	$31.15
12242310040000		899	1957	2	1	$28,000	$31.15
12242230430000		898	1951	2	1	$28,000	$31.18
12232060160000		900	1951	2	1	$29,000	$32.22
12232010320000	**3920 N PLAINFIELD AVE**	**899**	**1957**	**2**	**1**	**$29,000**	**$32.26**
12232070600000		896	1952	2	1	$29,001	$32.37
12232140150000		900	1950	2	1	$30,000	$33.33
12243170160000		899	1955	2	1	$30,000	$33.37
12232220420000		896	1952	2	1	$30,000	$33.48
12232220400000		896	1953	2	1	$36,000	$40.18
12242320210000		899	1957	2	1	$37,000	$41.16

Median of all 651 comparables: $28.12 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71371, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 651 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.

12232080150000	12232080140000	12252030090000	12241070570000	12234020350000
12234020340000	12243150290000	12243030450000	12243160160000	12232260160000
12232000230000	12242070200000	12232080130000	12232080280000	12243020210000
12234030200000	12232260340000	12252050060000	12232200050000	12234230190000
12243030290000	12234110100000	12234180070000	12234010160000	12243260350000
12244160250000	12252060190000	12242010330000	12241050350000	12243120070000
12232090210000	12232200700000	12232130510000	12243200210000	12252100070000
12232070650000	12242290170000	12232240220000	12243080070000	12241070090000
12243250290000	12243250280000	12243250300000	12243210050000	12144080210000
12234290270000	12241060090000	12243190270000	12144080020000	12241040060000
12234010440000	12234150240000	12234030400000	12234280030000	12242020170000
12242240200000	12232170380000	12242020180000	12234020260000	12252080290000
12234160360000	12234130020000	12241050120000	12232300290000	12241070340000
12252030030000	12232290180000	12232290210000	12252100270000	12252090090000
12232120220000	12232020190000	12232200610000	12243090390000	12243200220000
12144040970000	12232040550000	12232040530000	12243120180000	12241040180000
12234170300000	12232200060000	12234100400000	12242280310000	12234200220000
12252030050000	12243020430000	12232020340000	12232020320000	12243290050000
12232220260000	12232130180000	12232140290000	12234130250000	12232120230000
12244240030000	12243230150000	12232030320000	12144090650000	12144040830000
12234020050000	12242000180000	12232100170000	12242070340000	12243080080000
12232140140000	12244130230000	12232000140000	12242220400000	12243110270000
12244140400000	12242240080000	12243190370000	12234100100000	12242110030000
12234220120000	12232230450000	12234180060000	12244160300000	12232260420000
12244150240000	12232050240000	12243140290000	12232170180000	12252040390000
12242160120000	12232150190000	12232190050000	12232190010000	12242060070000
12242000460000	12234180220000	12242070210000	12232300320000	12243260180000
12243210340000	12244260380000	12241070080000	12243280060000	12242210130000
12232230630000	12244110120000	12234010460000	12232070610000	12243210040000
12232160120000	12244220190000	12144090620000	12242230490000	12242010490000
12234010470000	12234130070000	12242210420000	12232080040000	12243260080000
12242060340000	12242210350000	12232110010000	12234120050000	12242130090000
12234160310000	12252100090000	12242220190000	12244190090000	12243070040000
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12234160380000	12234200050000	12234160370000	12241070230000	12243030460000
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12244080460000	12232260170000	12243070030000	12232040150000	12232080290000
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12242120370000	12232040310000	12244140390000	12244210290000	12232110060000
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12244240180000	12234020010000	12232180370000	12244120270000	12234160280000
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12144090610000	12144090630000	12232050480000	12234270160000	12232280200000
12243060540000	12242000430000	12244140360000	12232240030000	12232200370000
12243090340000	12234220130000	12232190030000	12242120360000	12243030430000
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12234270240000 12244250060000 12243100210000 12244110110000 12232280140000
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12252070290000

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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