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	13352070300000
Property address	2322 N SAWYER AVE
Township	Jefferson (71)
Assessor neighborhood	71180
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$49,001

38.1% of the current assessed value.

COMPARABLES IMPLY

$30,332

Estimated tax effect about $3,960 a year at a 7% composite rate.

REDUCTION REQUESTED

$18,669

SECTION 1

The argument in one paragraph

The Assessor values 235 other properties in assessor neighborhood 71180 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 $25.30 per square foot. This home is assessed at $40.87 per square foot, which is 62% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,199 square feet gives $30,332. 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	1,199 square feet
Land area	3,475 square feet
Year built	1901
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$49,001
Assessed value per square foot	$40.87

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	1,015
2	Building area within 15% of this home	586
3	Built within 15 years of this home	366
4	Same building type	236
5	Same construction quality grade	235

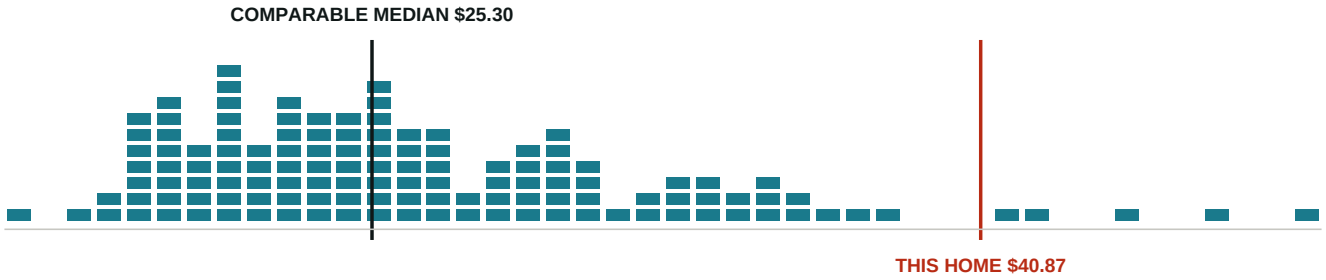
The comparable figure used is the median of all 235 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 235 properties 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	235
Lowest assessed	$15.90 per square foot
25th percentile	$21.91 per square foot
Median	$25.30 per square foot
75th percentile	$29.62 per square foot
Highest assessed	$49.59 per square foot
This home	$40.87 per square foot
Position	assessed above 229 of the 235 comparable properties, the 97th percentile



$15.90 per sq ft — 235 comparable properties by assessed value per square foot, one mark is 2 properties — $49.59 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 235 comparables	$25.30
Building area of this home	1,199 sq ft
Median multiplied by building area	**$30,332**
Current total assessed value	$49,001
Difference, the reduction requested	**$18,669**

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 $18,669 in assessed value is worth roughly $3,960 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

235 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 235 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
13342040140000	2333 N KEELER AVE	1,231	1903	3	1	$23,000	$18.68
13341170230000	4734 W DICKENS AVE	1,218	1900	3	1	$23,000	$18.88
13342180160000	4319 W SHAKESPEARE AVE	1,236	1908	3	1	$24,000	$19.42
13341250190000	2022 N KILPATRICK AVE	1,209	1903	4	1	$24,000	$19.85
13341230170000	4727 W DICKENS AVE	1,187	1906	3	2	$24,000	$20.22
13342110400000	2206 N TRIPP AVE	1,168	1898	3	1	$23,720	$20.31
13342020170000	2321 N KILDARE AVE	1,218	1910	3	1	$24,907	$20.45
13342300060000	2047 N KEDVALE AVE	1,196	1903	3	1	$26,000	$21.74
13353180070000	1726 N RIDGEWAY AVE	1,188	1898	3	1	$26,000	$21.89
13342100120000	2225 N LOWELL AVE	1,237	1909	3	1	$27,099	$21.91
13342120060000		1,230	1898	3	1	$27,000	$21.95
13341280230000		1,220	1907	3	1	$27,000	$22.13
13341280210000		1,162	1908	3	1	$26,000	$22.38
13353150040000		1,157	1900	3	1	$26,000	$22.47
13353210230000		1,190	1893	2	1	$27,000	$22.69
13354170490000		1,170	1888	2	1	$27,302	$23.34
13354130410000		1,197	1888	3	1	$28,001	$23.39
13353260330000		1,229	1903	3	1	$29,001	$23.60
13353270260000		1,204	1893	3	1	$28,491	$23.66
13354120400000		1,216	1893	3	1	$29,001	$23.85
13353190320000		1,183	1903	3	1	$29,001	$24.51
13342200120000		1,176	1898	3	1	$29,001	$24.66
13353170060000		1,170	1908	3	2	$29,000	$24.79
13353190090000		1,222	1901	3	1	$31,000	$25.37
13353200040000		1,216	1890	2	1	$31,000	$25.49
13353070160000		1,212	1898	4	1	$31,000	$25.58
13353180140000		1,209	1893	3	2	$31,001	$25.64
13342020270000		1,211	1908	3	1	$31,266	$25.82
13353220270000		1,200	1898	3	1	$31,000	$25.83
13353190290000		1,200	1893	3	1	$31,001	$25.83
13353150300000		1,222	1903	3	1	$32,000	$26.19
13353170050000		1,170	1908	2	1	$31,000	$26.50
13342110420000		1,206	1892	3	1	$32,000	$26.53
13353200440000		1,162	1893	3	2	$31,000	$26.68
13342120360000		1,226	1903	5	2	$33,000	$26.92
13353200340000		1,188	1903	3	1	$32,000	$26.94
13354200170000		1,224	1912	4	1	$33,001	$26.96
13353210330000		1,198	1893	3	1	$34,000	$28.38
13352010270000		1,234	1902	3	1	$35,250	$28.57
13354170480000		1,176	1893	3	1	$34,001	$28.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
13354210100000		1,230	1894	2	1	$36,001	$29.27
13353260310000		1,183	1903	3	1	$35,001	$29.59
13342030130000		1,214	1910	3	2	$36,000	$29.65
13354010270000		1,228	1893	3	2	$37,000	$30.13
13352100190000		1,188	1893	2	1	$36,000	$30.30
13352290080000		1,238	1893	3	2	$38,180	$30.84
13352340310000		1,167	1894	3	1	$36,001	$30.85
13351130040000		1,158	1902	3	1	$37,000	$31.95
13351220250000		1,163	1890	4	3	$37,439	$32.19
13352200200000		1,161	1893	2	1	$38,001	$32.73
13352320050000		1,240	1899	4	3	$40,716	$32.84
13354080220000		1,207	1891	3	2	$41,000	$33.97
13351130120000		1,173	1906	3	2	$40,001	$34.10
13354160360000		1,194	1888	3	2	$41,001	$34.34
13352050030000		1,221	1906	4	1	$42,001	$34.40
13351040260000		1,216	1893	4	1	$43,000	$35.36
13352110160000		1,235	1898	3	2	$46,000	$37.25
13352070300000	**2322 N SAWYER AVE**	**1,199**	**1901**	**3**	**1**	**$49,001**	**$40.87**
13352070320000		1,218	1900	3	1	$50,639	$41.58
13352210050000		1,224	1908	3	2	$55,000	$44.93
13354140210000		1,210	1888	3	3	$60,001	$49.59

Median of all 235 comparables: $25.30 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 71180, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 235 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.

13342300490000	13341250130000	13342040160000	13342040140000	13342040090000
13341170230000	13342010310000	13342250290000	13341170280000	13342050140000
13341290120000	13342180160000	13342060270000	13342260230000	13341170050000
13342100170000	13342040070000	13341210420000	13341210300000	13341210020000
13341250190000	13341240140000	13342100130000	13341200380000	13341150370000
13341150350000	13341230170000	13341280130000	13342110400000	13342110330000
13341280160000	13341080340000	13341140330000	13341130140000	13342020170000
13342130020000	13341210100000	13342030340000	13341240120000	13342320150000
13341010290000	13341250140000	13342150330000	13342270190000	13342060160000
13342180400000	13342110160000	13342110150000	13342110180000	13342130320000
13342130330000	13341090340000	13342140090000	13342300060000	13342250060000
13342060200000	13342110390000	13353180070000	13342030180000	13342100120000
13341210260000	13342120060000	13342050360000	13341280230000	13341240210000
13341280210000	13342040100000	13342020180000	13353150040000	13342030140000
13353240020000	13353210230000	13353260630000	13341080020000	13353250050000
13341280220000	13342130370000	13342030150000	13341270190000	13342100330000
13342140120000	13353230310000	13351240270000	13351160050000	13354170490000
13354130410000	13353200510000	13351230100000	13353260330000	13353270260000
13342110250000	13342300110000	13354120400000	13341150340000	13342250430000
13353150230000	13353230210000	13352010260000	13353270190000	13342280200000
13342200200000	13342170210000	13342290230000	13353190320000	13341140360000
13342200120000	13342030250000	13353190300000	13353170060000	13342110340000
13342020260000	13341210160000	13342220050000	13353180130000	13353260950000
13353060140000	13342050340000	13353240080000	13353190090000	13354120190000
13342040290000	13353260280000	13353200040000	13353210310000	13342190150000
13353070160000	13353180140000	13351040240000	13353270220000	13342020270000
13353220270000	13353190290000	13341170320000	13353200290000	13353190070000
13353190040000	13353260080000	13353270030000	13353260580000	13351060310000
13353150300000	13342320220000	13353190330000	13353170050000	13342110420000
13353200440000	13354070110000	13353190350000	13342120210000	13342120360000
13353200340000	13354200170000	13353260150000	13353190120000	13351240050000
13351140130000	13341170100000	13342030170000	13352010220000	13353190180000
13354160400000	13353210240000	13353210330000	13353200390000	13352010270000
13352280110000	13353230200000	13354170480000	13353200270000	13353210270000
13353190100000	13354070040000	13353230270000	13354210100000	13341130160000
13353260310000	13354160230000	13342030130000	13352150040000	13353260070000
13351140050000	13351150220000	13352210260000	13353200050000	13354010270000
13353200170000	13354020330000	13352100190000	13353040270000	13352100240000
13353210290000	13352200190000	13352220080000	13352290080000	13352340310000
13352200230000	13352210030000	13351060100000	13351130040000	13351220250000
13354200270000	13352200200000	13352030100000	13352320050000	13351060140000
13353200130000	13354180200000	13342180150000	13351060090000	13354080220000
13351130120000	13354020270000	13354160360000	13352050030000	13352030160000
13354040190000	13351040260000	13352150030000	13352240260000	13352160050000
13342250410000	13352100050000	13352060290000	13352280220000	13352050080000

13352110160000 13354160100000 13352130090000 13351260290000 13354110330000
13352070320000 13352260330000 13352210050000 13352200160000 13354140210000

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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