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	12021170200000
Property address	909 GRANVILLE AVE
Township	Leyden (20)
Assessor neighborhood	20040
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW

$98,000

12.7% of the current assessed value.

COMPARABLES IMPLY

$85,571

Estimated tax effect about $2,636 a year at a 7% composite rate.

REDUCTION REQUESTED

$12,429

SECTION 1

The argument in one paragraph

The Assessor values 13 other properties in assessor neighborhood 20040 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 $33.01 per square foot. This home is assessed at $37.81 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,592 square feet gives $85,571. 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	2,592 square feet
Land area	7,500 square feet
Year built	2007
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	4
Half bathrooms	1

Total assessed value	$98,000
Assessed value per square foot	$37.81

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	78
2	Building area within 15% of this home	43
3	Built within 15 years of this home	15
4	Same building type	15
5	Same construction quality grade	13

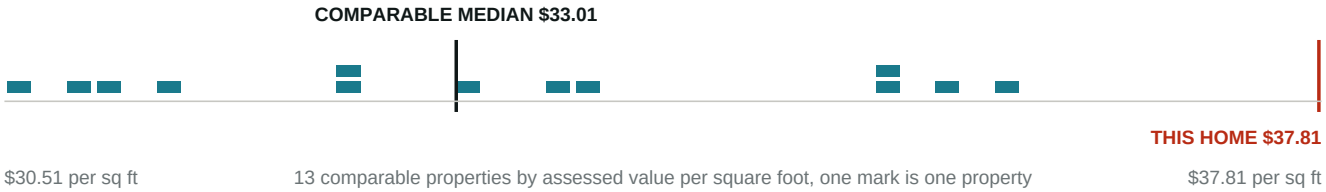
The comparable figure used is the median of all 13 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 13 properties 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	13
Lowest assessed	$30.51 per square foot
25th percentile	$31.47 per square foot
Median	$33.01 per square foot
75th percentile	$35.39 per square foot
Highest assessed	$36.10 per square foot
This home	$37.81 per square foot
Position	assessed above 13 of the 13 comparable properties, the 100th percentile



$30.51 per sq ft — 13 comparable properties by assessed value per square foot, one mark is one property — $37.81 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 13 comparables	$33.01
Building area of this home	2,592 sq ft
Median multiplied by building area	**$85,571**
Current total assessed value	$98,000
Difference, the reduction requested	**$12,429**

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 $12,429 in assessed value is worth roughly $2,636 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 13 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
12021160100000	1023 GRANVILLE AVE	2,786	2005	4	2	$85,000	$30.51
12021170210000	905 GRANVILLE AVE	2,664	2001	4	2	$82,436	$30.94
12021260220000	1632 S CUMBERLAND AVE	2,543	2006	4	2	$79,090	$31.10
12021020350000	1420 PARK RIDGE BLVD	2,354	1998	4	4	$74,087	$31.47
12021180080000	1305 FRANCES PKY	2,873	2009	4	3	$93,000	$32.37
12021230130000	1209 LOIS AVE	2,952	2005	4	3	$95,890	$32.48
12021210050000	1321 GLENLAKE AVE	2,979	2010	3	2	$98,347	$33.01
12021020130000	1221 S KNIGHT AVE	2,929	2009	4	4	$98,217	$33.53
12021230120000	1213 LOIS AVE	2,818	2017	4	2	$95,000	$33.71
12021170190000	913 GRANVILLE AVE	2,792	2008	4	4	$98,807	$35.39
12021170220000	1500 S CUMBERLAND AVE	2,622	2000	4	3	$93,000	$35.47
12021260230000	1628 S CUMBERLAND AVE	2,460	2009	4	2	$88,000	$35.77
12021140440000	1437 GRANVILLE AVE	2,328	2016	4	2	$84,051	$36.10
12021170200000	**909 GRANVILLE AVE**	**2,592**	**2007**	**4**	**4**	**$98,000**	**$37.81**

Median of all 13 comparables: $33.01 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 13 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.

12021160100000	12021170210000	12021260220000	12021020350000	12021180080000
12021230130000	12021210050000	12021020130000	12021230120000	12021170190000
12021170220000	12021260230000	12021140440000		

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.