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	12042080510000
Property address	6232 N EMERSON ST
Township	Leyden (20)
Assessor neighborhood	20010
Property class	234 Single-family, split level with basement
Assessment stage	Certified value for 2026

ASSESSED NOW

$45,000

10.4% of the current assessed value.

COMPARABLES IMPLY

$40,301

REDUCTION REQUESTED

$4,699

Estimated tax effect about $997 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 53 other properties in assessor neighborhood 20010 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 $34.30 per square foot. This home is assessed at $38.30 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,175 square feet gives $40,301. 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	1,175 square feet
Land area	9,855 square feet
Year built	1966
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$45,000
Assessed value per square foot	$38.30

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	102
2	Building area within 15% of this home	54
3	Built within 15 years of this home	53
4	Same building type	53
5	Same construction quality grade	53

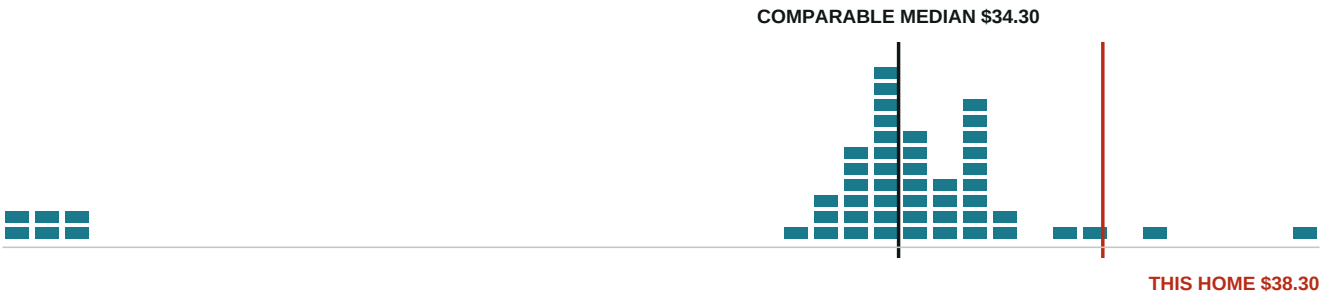
The comparable figure used is the median of all 53 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 53 properties 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	53
Lowest assessed	$16.75 per square foot
25th percentile	$33.48 per square foot
Median	$34.30 per square foot
75th percentile	$35.57 per square foot
Highest assessed	$42.54 per square foot
This home	$38.30 per square foot
Position	assessed above 51 of the 53 comparable properties, the 96th percentile



$16.75 per sq ft — 53 comparable properties by assessed value per square foot, one mark is one property — $42.54 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 53 comparables	$34.30
Building area of this home	1,175 sq ft
Median multiplied by building area	**$40,301**
Current total assessed value	$45,000
Difference, the reduction requested	**$4,699**

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 $4,699 in assessed value is worth roughly $997 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 53 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
12042070060000	6227 N HAWTHORNE ST	1,184	1970	3	2	$19,836	$16.75
12042070070000	6227 N HAWTHORNE ST	1,184	1970	3	2	$19,836	$16.75
12042070420000	6200 BYRON ST	1,228	1967	3	1	$21,583	$17.58
12042070410000	6200 BYRON ST	1,228	1967	3	1	$21,583	$17.58
12042080010000	6239 BYRON ST	1,029	1968	2	1	$18,778	$18.25
12042080020000	6239 BYRON ST	1,029	1968	2	1	$18,957	$18.42
12041070260000	6201 KIRSCHOFF RD	1,344	1965	2	1	$43,095	$32.06
12042110590000	9921 GRANVILLE AVE	1,228	1969	3	1	$40,211	$32.75
12042080580000	6204 N EMERSON ST	1,206	1967	3	1	$39,756	$32.97
12042060480000	6208 N HAWTHORNE ST	1,330	1973	3	1	$44,000	$33.08
12042170180000	6020 BYRON ST	1,311	1958	3	1	$43,606	$33.26
12044030210000	5951 RUBY ST	1,232	1970	3	1	$41,000	$33.28
12042090500000	9826 GRANVILLE AVE	1,202	1964	3	1	$40,074	$33.34
12042170160000	6028 BYRON ST	1,344	1961	3	1	$45,000	$33.48
12042080530000	6224 N EMERSON ST	1,175	1967	4	2	$39,345	$33.49
12044030090000	5952 RUBY ST	1,258	1968	3	1	$42,186	$33.53
12044030110000	5936 RUBY ST	1,231	1970	3	2	$41,653	$33.84
12044030270000	6001 RUBY ST	1,254	1969	3	1	$42,577	$33.95
12044030140000	5905 RUBY ST	1,231	1971	3	1	$41,865	$34.01
12042080560000	6212 N EMERSON ST	1,175	1966	3	1	$40,000	$34.04
12041030630000	6311 KIRSCHOFF RD HSE	1,218	1974	3	1	$41,507	$34.08
12042130460000	9826 NORWOOD ST	1,250	1972	3	1	$42,612	$34.09
12044030250000	5983 RUBY ST	1,231	1969	3	1	$42,000	$34.12
12044030230000	5967 RUBY ST	1,258	1968	3	1	$43,000	$34.18
12044030030000	6000 RUBY ST	1,231	1972	3	1	$42,168	$34.26
12044030200000	5943 RUBY ST	1,284	1969	3	1	$44,000	$34.27
12042120560000	6124 N EMERSON ST	1,104	1965	3	2	$37,866	$34.30
12042090470000	6209 N EMERSON ST	1,192	1965	3	2	$41,000	$34.40
12042090490000	9830 GRANVILLE AVE	1,192	1965	3	1	$41,000	$34.40
12042090480000	6205 N EMERSON ST	1,192	1965	3	1	$41,000	$34.40
12044030180000	5927 RUBY ST	1,232	1970	3	2	$42,742	$34.69
12042190130000	6026 RUBY ST	1,184	1966	3	2	$41,262	$34.85
12042180190000	9841 NORWOOD ST	1,200	1963	3	1	$41,900	$34.92
12042080440000	6231 BYRON ST	1,175	1967	3	1	$41,031	$34.92
12042080550000	6216 N EMERSON ST HSE	1,231	1968	3	1	$43,000	$34.93
12044030070000	5968 RUBY ST	1,258	1969	3	1	$43,993	$34.97
12042010240000	9950 ROSEMONT AVE	1,228	1966	3	1	$43,000	$35.02
12041040350000	10026 ESTELLE DR	1,243	1966	3	1	$44,000	$35.40
12042180140000	6036 N EMERSON ST	1,244	1970	4	2	$44,221	$35.55
12042080490000	6213 BYRON ST	1,237	1965	3	1	$44,000	$35.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12044030050000	5984 RUBY ST	1,231	1972	3	1	$44,000	$35.74
12044030260000	5991 RUBY ST	1,231	1969	3	1	$44,000	$35.74
12042080500000	6209 BYRON ST	1,175	1966	3	1	$42,000	$35.74
12041030840000	6300 N SCOTT ST	1,184	1969	3	1	$42,526	$35.92
12042110560000	6147 BYRON ST	1,175	1967	3	1	$42,231	$35.94
12042080470000	6219 BYRON ST	1,127	1966	3	1	$40,518	$35.95
12041050220000	10014 NORWOOD ST	1,104	1965	3	1	$39,800	$36.05
12042120430000	6116 N EMERSON ST	1,104	1967	3	1	$39,931	$36.17
12041050190000	10040 NORWOOD ST	1,233	1960	4	2	$45,000	$36.50
12042080460000	6223 BYRON ST	1,127	1965	3	1	$42,000	$37.27
12042120570000	6120 N EMERSON ST	1,127	1966	3	1	$43,000	$38.15
12042080510000	**6232 N EMERSON ST**	**1,175**	**1966**	**3**	**1**	**$45,000**	**$38.30**
12041030670000	10022 HOPE DR	1,150	1975	3	1	$45,000	$39.13
12042160030000	6023 N SCOTT ST	1,020	1963	3	1	$43,392	$42.54

Median of all 53 comparables: $34.30 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20010, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 53 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.

12042070060000	12042070070000	12042070420000	12042070410000	12042080010000
12042080020000	12041070260000	12042110590000	12042080580000	12042060480000
12042170180000	12044030210000	12042090500000	12042170160000	12042080530000
12044030090000	12044030110000	12044030270000	12044030140000	12042080560000
12041030630000	12042130460000	12044030250000	12044030230000	12044030030000
12044030200000	12042120560000	12042090470000	12042090490000	12042090480000
12044030180000	12042190130000	12042180190000	12042080440000	12042080550000
12044030070000	12042010240000	12041040350000	12042180140000	12042080490000
12044030050000	12044030260000	12042080500000	12041030840000	12042110560000
12042080470000	12041050220000	12042120430000	12041050190000	12042080460000
12042120570000	12041030670000	12042160030000		

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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