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	12213220480000
Property address	10220 BELMONT AVE
Township	Leyden (20)
Assessor neighborhood	20030
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$31,000

10.3% of the current assessed value.

COMPARABLES IMPLY

$27,813

REDUCTION REQUESTED

$3,187

Estimated tax effect about $676 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 140 other properties in assessor neighborhood 20030 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 $21.39 per square foot. This home is assessed at $23.85 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,300 square feet gives $27,813. 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	1,300 square feet
Land area	4,464 square feet
Year built	1951
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$31,000
Assessed value per square foot	$23.85

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	506
2	Building area within 15% of this home	161
3	Built within 15 years of this home	141
4	Same building type	141
5	Same construction quality grade	140

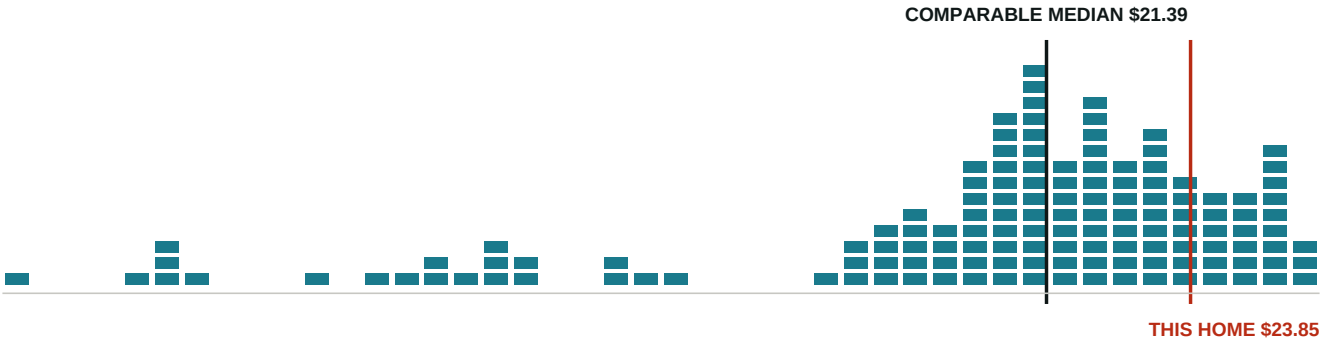
The comparable figure used is the median of all 140 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 140 properties 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	140
Lowest assessed	$3.63 per square foot
25th percentile	$19.70 per square foot
Median	$21.39 per square foot
75th percentile	$23.21 per square foot
Highest assessed	$26.04 per square foot
This home	$23.85 per square foot
Position	assessed above 115 of the 140 comparable properties, the 82nd percentile



$3.63 per sq ft — 140 comparable properties by assessed value per square foot, one mark is one property — $26.04 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 140 comparables	$21.39
Building area of this home	1,300 sq ft
Median multiplied by building area	**$27,813**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,187**

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 $3,187 in assessed value is worth roughly $676 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

140 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 140 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
12223090030000	3343 ROSE ST	1,270	1950	3	1	$15,205	$11.97
12223090040000	3343 ROSE ST	1,270	1950	3	1	$15,205	$11.97
12271160170000	2923 WASHINGTON ST	1,320	1936	5	2	$16,719	$12.67
12271160160000	2923 WASHINGTON ST	1,320	1936	5	2	$16,719	$12.67
12272220370000	9136 W GRAND AVE	1,330	1947	3	1	$24,000	$18.05
12272220360000	9138 W GRAND AVE	1,336	1947	3	1	$25,000	$18.71
12272230320000	9064 W GRAND AVE	1,323	1950	3	1	$24,951	$18.86
12223160130000	9538 BRITTA ST	1,266	1947	3	1	$24,000	$18.96
12223170020000	3535 BRITTA ST	1,245	1947	3	1	$24,000	$19.28
12274000010000	9159 W GRAND AVE	1,345	1947	3	2	$26,000	$19.33
12221010010000	9544 NICHOLS AVE HSE	1,246	1948	3	1	$25,000	$20.06
12213070270000	3430 SARAH ST	1,300	1959	3	1	$26,190	$20.15
12274080720000	2525 WILLOW ST	1,230	1947	4	1	$25,000	$20.33
12274000380000	2630 OAK ST	1,282	1942	3	1	$26,101	$20.36
12223160120000	9542 BRITTA ST	1,277	1947	3	1	$26,000	$20.36
12274080520000	2530 OAK ST	1,260	1946	3	1	$26,001	$20.64
12274080500000	2536 OAK ST	1,284	1942	3	1	$26,716	$20.81
12223160330000	3524 BRITTA ST	1,243	1947	4	1	$26,001	$20.92
12272220430000	9114 W GRAND AVE HSE	1,240	1947	2	1	$26,000	$20.97
12223160310000	3534 BRITTA ST	1,256	1948	3	1	$26,348	$20.98
12223160060000		1,231	1947	3	1	$26,000	$21.12
12274200290000		1,231	1945	3	1	$26,000	$21.12
12274000520000		1,226	1942	3	1	$26,000	$21.21
12274000650000		1,288	1946	3	1	$27,497	$21.35
12213100660000		1,358	1955	3	2	$29,000	$21.35
12223180160000		1,292	1947	3	1	$28,000	$21.67
12282110790000		1,368	1944	3	1	$30,000	$21.93
12281020150000		1,281	1942	3	1	$28,286	$22.08
12274200280000		1,242	1945	4	2	$27,495	$22.14
12221020180000		1,260	1948	3	1	$28,000	$22.22
12274080480000		1,256	1942	3	1	$28,001	$22.29
12281000210000		1,344	1942	3	1	$30,000	$22.32
12281020140000		1,344	1952	2	1	$30,000	$22.32
12274080610000		1,298	1942	3	1	$29,000	$22.34
12214310350000		1,338	1946	3	1	$30,000	$22.42
12223160200000		1,245	1947	3	1	$28,000	$22.49
12221030140000		1,240	1948	3	2	$27,893	$22.49
12281000130000		1,277	1942	3	1	$28,810	$22.56
12282110740000		1,284	1944	3	1	$29,000	$22.59
12223180130000		1,231	1947	3	1	$28,000	$22.75

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12274000640000		1,228	1946	3	1	$28,000	$22.80
12274000700000		1,228	1946	3	1	$28,001	$22.80
12274000540000		1,348	1942	2	3	$31,000	$23.00
12281010130000		1,303	1942	3	2	$30,000	$23.02
12221020120000		1,256	1948	3	1	$29,000	$23.09
12214190400000		1,296	1947	3	1	$30,000	$23.15
12282120660000		1,332	1944	3	1	$31,000	$23.27
12221020020000		1,246	1948	3	1	$29,000	$23.27
12223160100000		1,245	1947	3	1	$29,000	$23.29
12221030200000		1,245	1947	3	1	$29,000	$23.29
12282230370000		1,360	1941	3	1	$32,000	$23.53
12221030040000		1,261	1948	3	1	$30,000	$23.79
12271220290000		1,301	1946	3	1	$31,000	$23.83
12213220480000	**10220 BELMONT AVE**	**1,300**	**1951**	**4**	**2**	**$31,000**	**$23.85**
12221020250000		1,276	1948	3	1	$31,001	$24.30
12282100500000		1,232	1945	3	1	$30,000	$24.35
12274080550000		1,248	1942	3	1	$31,001	$24.84
12221030070000		1,244	1948	3	1	$31,000	$24.92
12221030100000		1,256	1948	3	2	$32,000	$25.48
12221010110000		1,246	1948	3	1	$32,000	$25.68
12272150340000		1,312	1960	3	1	$33,772	$25.74

Median of all 140 comparables: $21.39 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20030, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 140 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.

12274000780000	12281060460000	12282110020000	12282020110000	12214060140000
12282100210000	12214120090000	12282100160000	12282100150000	12272060040000
12272060030000	12272230090000	12223090030000	12223090040000	12214120080000
12271160170000	12271160160000	12271200240000	12271200230000	12272230080000
12214060130000	12281060500000	12272220370000	12282110010000	12282020120000
12282100220000	12272220360000	12272230320000	12214290290000	12223160130000
12272220380000	12223170020000	12274000010000	12223180330000	12223160290000
12223160050000	12212120270000	12272220390000	12281150580000	12221010010000
12213070270000	12272230120000	12214320180000	12274080720000	12274000380000
12223160120000	12213260190000	12213020270000	12274080520000	12274000680000
12223180230000	12282230400000	12274080500000	12214320010000	12223160330000
12212120310000	12212120250000	12272220430000	12223160310000	12271220300000
12223160060000	12274200290000	12274000520000	12214320120000	12214320030000
12213260220000	12273040460000	12274000460000	12274000650000	12213100660000
12274000560000	12213241590000	12223180160000	12281120610000	12214320130000
12274000570000	12214030700000	12274200210000	12282110790000	12212120090000
12274080600000	12281020150000	12213060600000	12274200280000	12221020180000
12282100520000	12274080480000	12281000210000	12281020140000	12274080610000
12214310350000	12223160200000	12221030140000	12281000130000	12282110740000
12223180130000	12274000640000	12274000700000	12282120610000	12274000540000
12281010130000	12221020120000	12212120410000	12214190400000	12271140430000
12282120660000	12221020020000	12223160100000	12221030200000	12282230370000
12281000200000	12282110760000	12221030040000	12271220290000	12282020660000
12281000170000	12282020670000	12221020250000	12282110720000	12214310340000
12282100500000	12282110730000	12281000110000	12274080550000	12282120600000
12282100510000	12282130100000	12221030070000	12282110710000	12282120670000
12282120630000	12282110800000	12282110750000	12282120650000	12282120640000
12274000600000	12221030100000	12221010110000	12272150340000	12282120620000

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.