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	12274110040000
Property address	2567 N ELM ST
Township	Leyden (20)
Assessor neighborhood	20081
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$28,000

12.2% of the current assessed value.

COMPARABLES IMPLY

$24,595

Estimated tax effect about $722 a year at a 7% composite rate.

REDUCTION REQUESTED

$3,405

SECTION 1

The argument in one paragraph

The Assessor values 48 other properties in assessor neighborhood 20081 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 $25.54 per square foot. This home is assessed at $29.08 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 963 square feet gives $24,595. 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	963 square feet
Land area	4,375 square feet
Year built	1946
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	1

Total assessed value	$28,000
Assessed value per square foot	$29.08

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	341
2	Building area within 15% of this home	51
3	Built within 15 years of this home	48
4	Same building type	48
5	Same construction quality grade	48

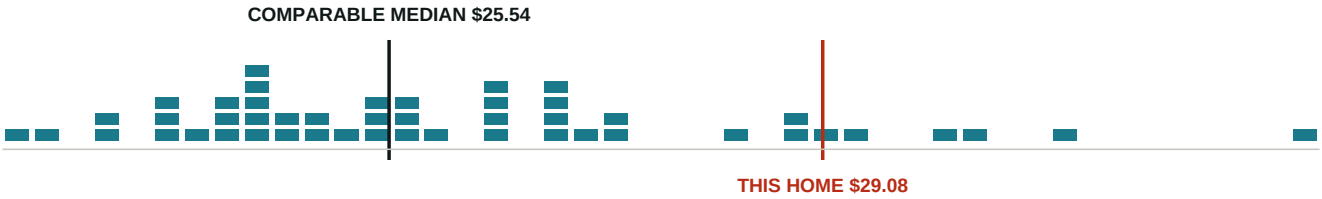
The comparable figure used is the median of all 48 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 48 properties 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	48
Lowest assessed	$22.39 per square foot
25th percentile	$24.58 per square foot
Median	$25.54 per square foot
75th percentile	$27.01 per square foot
Highest assessed	$33.13 per square foot
This home	$29.08 per square foot
Position	assessed above 42 of the 48 comparable properties, the 88th percentile



$22.39 per sq ft — 48 comparable properties by assessed value per square foot, one mark is one property — $33.13 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 48 comparables	$25.54
Building area of this home	963 sq ft
Median multiplied by building area	**$24,595**
Current total assessed value	$28,000
Difference, the reduction requested	**$3,405**

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 $3,405 in assessed value is worth roughly $722 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 48 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
12274040010000	8959 W GRAND AVE	1,092	1949	2	1	$24,448	$22.39
12274010180000	2633 OAK ST	1,058	1949	2	1	$24,000	$22.68
12274210400000	2431 OAK ST	1,081	1947	2	1	$25,000	$23.13
12351040180000	8721 W BELDEN AVE	1,034	1951	3	1	$24,000	$23.21
12274010200000	2627 OAK ST	1,058	1947	2	1	$25,000	$23.63
12274210410000	2427 OAK ST	1,058	1947	3	1	$25,000	$23.63
12264250210000	2406 N HAYMOND ST	1,095	1950	3	1	$26,000	$23.74
12274020410000	2614 N ELM ST	1,058	1946	2	1	$25,338	$23.95
12274240290000	2423 N ELM ST	1,076	1952	2	1	$26,000	$24.16
12274030220000	2623 N ELM ST	1,012	1946	2	1	$24,515	$24.22
12274210380000	2437 OAK ST	1,058	1947	2	2	$25,656	$24.25
12274010350000	2634 MAPLE ST	1,058	1950	3	1	$26,000	$24.57
12272250250000	8940 W GRAND AVE	1,058	1947	2	1	$26,001	$24.58
12274040480000	8951 W GRAND AVE	1,058	1948	3	1	$26,001	$24.58
12274100300000	2554 N ELM ST	1,058	1950	2	1	$26,005	$24.58
12274100290000	2558 N ELM ST	1,058	1952	2	1	$26,005	$24.58
12274210430000	2419 OAK ST	968	1946	2	1	$24,000	$24.79
12274090310000	2538 MAPLE ST	968	1944	2	1	$24,000	$24.79
12274040290000	2658 N SPRUCE ST	1,000	1947	2	1	$25,001	$25.00
12274090460000	2546 MAPLE ST	968	1944	2	1	$24,239	$25.04
12274210440000	2415 OAK ST	968	1948	3	1	$24,323	$25.13
12274040390000	2624 N SPRUCE ST	1,058	1948	2	1	$26,788	$25.32
12274120030000	2573 N WEST ST	1,058	1950	2	1	$26,788	$25.32
12274280330000	2425 N CLARKE AVE	980	1948	2	1	$25,000	$25.51
12264250220000	2400 N HAYMOND ST	1,095	1949	3	1	$28,000	$25.57
12274090470000	2544 MAPLE ST	968	1944	2	1	$24,900	$25.72
12264250190000	8042 W FULLERTON AVE	1,095	1952	3	2	$28,206	$25.76
12274090110000	2535 OAK ST	968	1944	2	1	$25,000	$25.83
12274270350000	2445 N RHODES AVE	989	1949	2	1	$26,050	$26.34
12264190290000	2505 N HAYMOND ST	1,098	1946	3	1	$29,000	$26.41
12274020510000	9077 W GRAND AVE	1,058	1949	2	1	$28,000	$26.47
12264250200000	2408 N HAYMOND ST	1,095	1952	3	1	$29,000	$26.48
12274090250000	2552 MAPLE ST	968	1944	2	1	$26,000	$26.86
12274010500000	2611 OAK ST	968	1944	2	1	$26,000	$26.86
12274270270000	2428 N CLARKE ST	965	1950	2	1	$26,000	$26.94
12274280280000	2449 N CLARKE AVE	963	1948	2	1	$26,000	$27.00
12274280170000	2436 N LEYDEN AVE	961	1951	2	1	$26,001	$27.06
12274030250000	2611 N ELM ST	1,058	1946	2	1	$29,000	$27.41
12274020440000	2604 N ELM ST	1,058	1946	3	1	$29,000	$27.41
12274270120000	2401 N RHODES AVE	983	1950	2	1	$28,001	$28.49

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12274100500000	2512 N ELM ST	968	1947	2	1	$28,000	$28.93
12274100510000	2510 N ELM ST	968	1945	2	1	$28,000	$28.93
12274280300000	2441 N CLARKE AVE	963	1949	2	1	$28,000	$29.08
12274110040000	**2567 N ELM ST**	**963**	**1946**	**2**	**1**	**$28,000**	**$29.08**
12274120040000	2569 N WEST ST	1,058	1948	2	2	$31,000	$29.30
12274110500000	2523 N ELM ST	968	1942	2	1	$29,000	$29.96
12274280320000	2429 N CLARKE AVE	960	1948	2	1	$29,000	$30.21
12274270310000	2410 N CLARKE ST	963	1948	2	2	$30,001	$31.15
12274280350000	2415 N CLARKE AVE HSE	966	1947	2	2	$32,000	$33.13

Median of all 48 comparables: $25.54 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20081, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 48 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.

12274040010000	12274010180000	12274210400000	12351040180000	12274010200000
12274210410000	12264250210000	12274020410000	12274240290000	12274030220000
12274210380000	12274010350000	12272250250000	12274040480000	12274100300000
12274100290000	12274210430000	12274090310000	12274040290000	12274090460000
12274210440000	12274040390000	12274120030000	12274280330000	12264250220000
12274090470000	12264250190000	12274090110000	12274270350000	12264190290000
12274020510000	12264250200000	12274090250000	12274010500000	12274270270000
12274280280000	12274280170000	12274030250000	12274020440000	12274270120000
12274100500000	12274100510000	12274280300000	12274120040000	12274110500000
12274280320000	12274270310000	12274280350000		

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.