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	12281020350000
Property address	3136 GEORGE ST
Township	Leyden (20)
Assessor neighborhood	20030
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,173	**$26,894**	**$3,279**

10.9% of the current assessed value.
Estimated tax effect about $695 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 348 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 $20.61 per square foot. This home is assessed at $23.12 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,305 square feet gives $26,894. 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	1,305 square feet
Land area	4,960 square feet
Year built	1951
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$30,173
Assessed value per square foot	$23.12

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	2,072
2	Building area within 15% of this home	1,113
3	Built within 15 years of this home	960
4	Same building type	350
5	Same construction quality grade	348

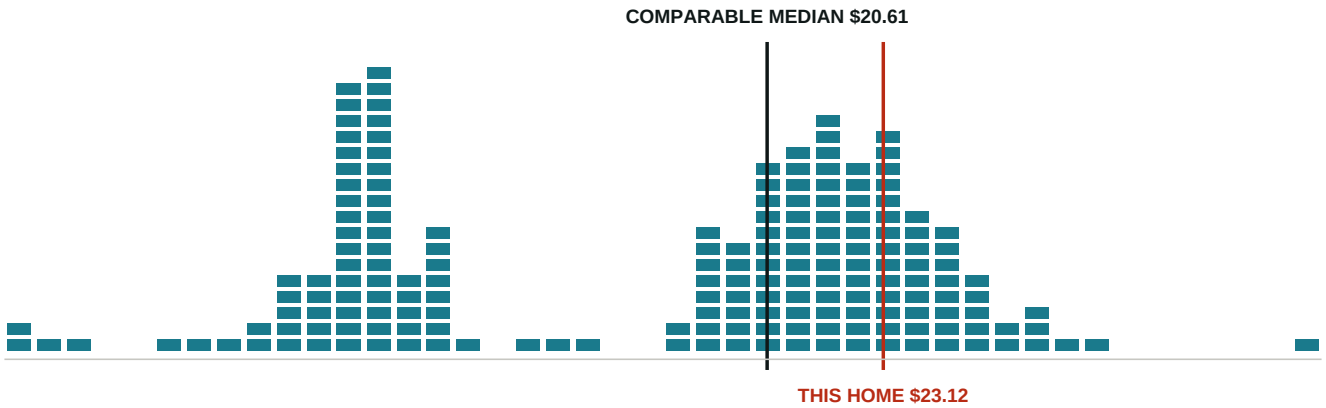
The comparable figure used is the median of all 348 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 348 properties 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	348
Lowest assessed	$4.11 per square foot
25th percentile	$12.36 per square foot
Median	$20.61 per square foot
75th percentile	$22.87 per square foot
Highest assessed	$32.60 per square foot
This home	$23.12 per square foot
Position	assessed above 279 of the 348 comparable properties, the 80th percentile



$4.11 per sq ft — 348 comparable properties by assessed value per square foot, one mark is 2 properties — $32.60 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 348 comparables	$20.61
Building area of this home	1,305 sq ft
Median multiplied by building area	**$26,894**
Current total assessed value	$30,173
Difference, the reduction requested	**$3,279**

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 $3,279 in assessed value is worth roughly $695 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

348 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 348 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
12213150270000	3305 LINCOLN ST	1,302	1951	3	1	$13,246	$10.17
12214050350000	3426 ELDER LN	1,305	1949	3	1	$14,705	$11.27
12214050360000	3426 ELDER LN	1,305	1949	3	1	$14,705	$11.27
12213220370000	3222 DORA ST	1,302	1950	3	1	$14,705	$11.29
12213220360000	3222 DORA ST	1,302	1950	3	1	$14,705	$11.29
12213220410000	3214 DORA ST	1,311	1950	3	1	$15,205	$11.60
12213220400000	3214 DORA ST	1,311	1950	3	1	$15,205	$11.60
12214040450000	3404 HAWTHORNE ST	1,299	1949	3	1	$15,205	$11.71
12214040460000	3404 HAWTHORNE ST	1,299	1949	3	1	$15,205	$11.71
12214000270000		1,302	1953	3	1	$15,676	$12.04
12214000280000		1,302	1953	3	1	$15,676	$12.04
12213220390000		1,302	1951	3	1	$15,705	$12.06
12213220380000		1,302	1951	3	1	$15,705	$12.06
12281230400000		1,290	1950	3	1	$15,705	$12.17
12281230390000		1,290	1950	3	1	$15,705	$12.17
12281230160000		1,311	1950	3	1	$16,205	$12.36
12281230170000		1,311	1950	3	1	$16,205	$12.36
12213150260000		1,302	1951	3	1	$18,164	$13.95
12213190480000		1,302	1951	3	1	$25,000	$19.20
12213160560000		1,302	1953	3	2	$25,674	$19.72
12214030650000		1,306	1952	2	1	$26,000	$19.91
12213150590000		1,302	1952	3	1	$26,000	$19.97
12214030580000		1,296	1950	3	1	$26,000	$20.06
12281060510000		1,302	1950	2	1	$26,137	$20.07
12214030610000		1,299	1950	3	1	$26,149	$20.13
12281220440000		1,302	1950	3	1	$27,488	$21.11
12281090350000		1,302	1947	2	1	$27,564	$21.17
12281220650000		1,311	1950	3	1	$28,000	$21.36
12281050670000		1,302	1951	3	1	$28,000	$21.51
12281220610000		1,302	1950	3	1	$28,000	$21.51
12282010470000		1,296	1943	3	2	$28,054	$21.65
12272060330000		1,296	1960	3	1	$28,432	$21.94
12213160550000		1,302	1954	3	2	$28,663	$22.01
12281050530000		1,302	1950	3	1	$29,000	$22.27
12281040560000		1,302	1956	2	1	$29,000	$22.27
12281050520000		1,302	1950	2	1	$29,000	$22.27
12214300030000		1,293	1946	3	1	$29,000	$22.43
12214310420000		1,318	1946	2	1	$30,000	$22.76
12214160100000		1,312	1942	3	1	$30,000	$22.87
12281230480000		1,311	1950	3	1	$30,000	$22.88

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12281220600000		1,311	1950	3	1	$30,000	$22.88
12281230470000		1,311	1950	3	1	$30,000	$22.88
12214050510000		1,308	1950	3	1	$30,000	$22.94
12281140470000		1,302	1951	3	2	$30,000	$23.04
12281310290000		1,302	1950	4	1	$30,000	$23.04
12214310190000		1,300	1948	3	1	$30,000	$23.08
12214320060000		1,315	1948	3	2	$30,360	$23.09
12281020350000	**3136 GEORGE ST**	**1,305**	**1951**	**4**	**1**	**$30,173**	**$23.12**
12223170050000		1,295	1948	3	2	$30,000	$23.17
12281040550000		1,291	1950	4	1	$30,000	$23.24
12223180010000		1,290	1947	3	1	$30,000	$23.26
12214310180000		1,318	1946	2	2	$31,000	$23.52
12281130680000		1,302	1953	3	1	$31,000	$23.81
12281130490000		1,302	1951	3	1	$31,000	$23.81
12281220450000		1,302	1952	3	1	$32,000	$24.58
12281220540000		1,302	1952	3	2	$32,000	$24.58
12281130550000		1,302	1951	3	2	$32,000	$24.58
12214310290000		1,297	1946	2	2	$32,000	$24.67
12271150480000		1,316	1952	3	2	$33,000	$25.08
12282030500000		1,314	1943	3	2	$33,000	$25.11
12214000540000		1,319	1945	3	1	$37,000	$28.05

Median of all 348 comparables: $20.61 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 348 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.

12282130110000	12281040160000	12214020410000	12212090040000	12214060400000
12272100080000	12272100090000	12272100070000	12213160240000	12214070010000
12214040240000	12213150330000	12214070020000	12214040230000	12282120310000
12213150270000	12214070240000	12214050070000	12214050080000	12282300050000
12282300060000	12214070230000	12214040070000	12214040080000	12214040370000
12214040380000	12214060080000	12214060070000	12214110130000	12214110140000
12214120130000	12214050350000	12214050360000	12213220370000	12213220360000
12281310040000	12281310030000	12281140450000	12281230340000	12281230330000
12281230310000	12281230320000	12271160230000	12271160220000	12214040100000
12214040090000	12214040300000	12214040290000	12214060030000	12214060040000
12214000250000	12214050250000	12213220410000	12213220400000	12214120330000
12214040480000	12213150350000	12213150340000	12214040450000	12214040460000
12213080110000	12213080120000	12214000260000	12214120410000	12214120420000
12281140440000	12214040470000	12214120390000	12214120400000	12214040200000
12214040190000	12214050260000	12214000270000	12214000280000	12213220390000
12213220380000	12214120140000	12214040330000	12214040340000	12214120340000
12214070200000	12214070190000	12281230400000	12281230390000	12281140400000
12281140410000	12281230160000	12281230170000	12214020210000	12214020220000
12214070080000	12214050090000	12214070140000	12214070130000	12214050270000
12214070090000	12214070070000	12214050100000	12214070100000	12214050280000
12214120360000	12214120350000	12271210170000	12271210180000	12214040430000
12214040440000	12282260110000	12282260100000	12212080440000	12212080430000
12282260050000	12282260060000	12214050340000	12214050330000	12214050300000
12214060120000	12214060110000	12214050290000	12281140420000	12281140430000
12223090070000	12223090080000	12213150320000	12214070030000	12214070040000
12213150260000	12214060390000	12282120320000	12213160250000	12281130530000
12281050650000	12282130120000	12281300270000	12213190490000	12281040150000
12214310210000	12214020420000	12213190480000	12213190440000	12281080100000
12214320100000	12213190460000	12281220490000	12213150640000	12281060580000
12213190430000	12212090480000	12214020520000	12213160560000	12214030640000
12214300020000	12214030650000	12213150590000	12281120510000	12214030580000
12281060510000	12214030520000	12281050690000	12214030610000	12214290240000
12214290150000	12214130220000	12214020530000	12214120550000	12281230580000
12213200590000	12281210660000	12214310240000	12281300330000	12214030510000
12214030660000	12214130100000	12272060370000	12281060550000	12214290200000
12281130690000	12223160280000	12223170080000	12281050610000	12281060600000
12281050680000	12281050700000	12281130520000	12214070520000	12281310280000
12214160140000	12282110810000	12214320070000	12221030250000	12281220440000
12213150600000	12281090450000	12281310300000	12281310310000	12281090350000
12281050550000	12273040420000	12281220550000	12273040430000	12213020760000
12281220650000	12214130110000	12214130200000	12281030180000	12281050670000
12281220610000	12221030010000	12281050710000	12214290170000	12221020050000
12282120690000	12281220620000	12281050580000	12221030160000	12282010470000
12281110400000	12272220120000	12281060530000	12281090430000	12281120460000
12212090030000	12221030240000	12223160020000	12213190420000	12281310160000

12213210590000	12214290330000	12214020550000	12272060330000	12221030130000
12281020310000	12281090440000	12213160550000	12223170110000	12281130580000
12223090430000	12281050590000	12281060560000	12281170070000	12213250510000
12281050530000	12281040560000	12281050520000	12273040350000	12281130560000
12214010630000	12214310300000	12273040340000	12274000660000	12214300030000
12281030210000	12221010270000	12281220570000	12214290320000	12214310320000
12281150510000	12214310420000	12223160210000	12214160100000	12281110210000
12281190270000	12281230480000	12281220600000	12281230470000	12221020210000
12281150540000	12214050510000	12281130570000	12281060590000	12281220500000
12281140470000	12281310290000	12214130040000	12281120500000	12214100240000
12221020010000	12214310190000	12214320060000	12214300070000	12214310430000
12214290210000	12214310440000	12223170050000	12214310200000	12281040550000
12221020080000	12223180010000	12223160140000	12223110500000	12271150470000
12214310180000	12214310520000	12274000750000	12274000490000	12281140500000
12281130680000	12281130490000	12214310530000	12223090410000	12274080470000
12213020630000	12214310280000	12214110430000	12214110330000	12282020590000
12274080810000	12214310400000	12214320090000	12273040480000	12214130240000
12282300330000	12214310540000	12274080530000	12281100260000	12214110350000
12282030470000	12281220450000	12281220540000	12281130550000	12213160460000
12281120470000	12274200300000	12213020660000	12214310290000	12282030530000
12214310010000	12282030560000	12281140510000	12271150480000	12214130260000
12274080540000	12282030500000	12274200240000	12282000630000	12282030540000
12214310230000	12213220180000	12214320080000	12271150510000	12214310030000
12282190610000	12282280330000	12281150590000	12282110500000	12214290180000
12281150560000	12214000540000	12282180370000		

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.