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	12281120530000
Property address	3021 DORA 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

$35,000

18.6% of the current assessed value.

COMPARABLES IMPLY

$28,489

Estimated tax effect about $1,381 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,511

SECTION 1

The argument in one paragraph

The Assessor values 204 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 $16.95 per square foot. This home is assessed at $20.82 per square foot, which is 23% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,681 square feet gives $28,489. 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	1,681 square feet
Land area	5,704 square feet
Year built	1949
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$35,000
Assessed value per square foot	$20.82

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	393
3	Built within 15 years of this home	333
4	Same building type	204
5	Same construction quality grade	204

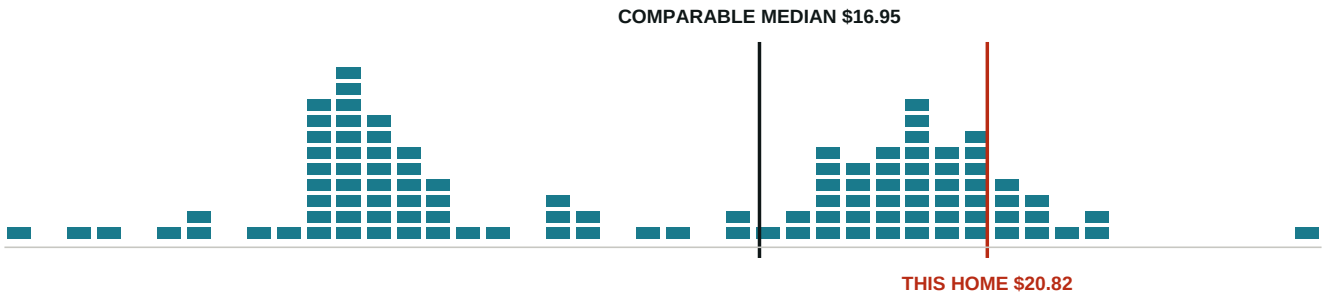
The comparable figure used is the median of all 204 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 204 properties 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	204
Lowest assessed	$4.11 per square foot
25th percentile	$10.23 per square foot
Median	$16.95 per square foot
75th percentile	$19.71 per square foot
Highest assessed	$26.50 per square foot
This home	$20.82 per square foot
Position	assessed above 181 of the 204 comparable properties, the 89th percentile



$4.11 per sq ft — 204 comparable properties by assessed value per square foot, one mark is 2 properties — $26.50 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 204 comparables	$16.95
Building area of this home	1,681 sq ft
Median multiplied by building area	**$28,489**
Current total assessed value	$35,000
Difference, the reduction requested	**$6,511**

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 $6,511 in assessed value is worth roughly $1,381 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

204 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 204 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
12281060330000	3134 LOUIS ST	1,630	1958	3	2	$8,928	$5.48
12271160010000	9421 SCHILLER BLVD	1,698	1955	3	2	$10,146	$5.98
12281040360000	3126 SARAH ST	1,626	1950	4	1	$9,808	$6.03
12212070480000	3602 ELDER LN	1,696	1951	3	2	$11,789	$6.95
12281040370000	3122 SARAH ST	1,610	1951	3	1	$11,687	$7.26
12281040390000	3122 SARAH ST	1,610	1951	3	1	$11,687	$7.26
12281040380000	3122 SARAH ST	1,610	1951	3	1	$14,446	$8.97
12214070120000	3425 EMERSON DR	1,651	1949	3	1	$15,205	$9.21
12214070110000	3425 EMERSON DR	1,651	1949	3	1	$15,205	$9.21
12214060010000	3445 ELDER LN	1,738	1949	3	2	$16,148	$9.29
12213160150000	3331 ERNST ST	1,738	1955	3	1	$16,205	$9.32
12213160160000	3331 ERNST ST	1,738	1955	3	1	$16,205	$9.32
12214060020000	3445 ELDER LN	1,738	1949	3	2	$16,558	$9.53
12214060090000	3429 ELDER LN	1,678	1949	3	1	$16,205	$9.66
12214060100000	3429 ELDER LN	1,678	1949	3	1	$16,205	$9.66
12214070210000	3405 EMERSON ST	1,626	1949	3	2	$15,705	$9.66
12214070220000	3405 EMERSON DR	1,626	1949	3	2	$15,705	$9.66
12281230150000	2929 LOUIS ST	1,667	1950	3	2	$16,705	$10.02
12281230140000	2929 LOUIS ST LOT 1	1,667	1950	3	2	$16,705	$10.02
12281310060000	2841 LOUIS ST	1,745	1950	3	1	$17,731	$10.16
12282190140000	2929 HAWTHORNE ST	1,692	1951	4	1	$17,205	$10.17
12282190150000	2929 HAWTHORNE ST	1,692	1951	4	1	$17,205	$10.17
12282020140000	3125 ELDER LN	1,721	1943	3	2	$17,705	$10.29
12281310050000		1,745	1950	3	1	$18,253	$10.46
12271060290000		1,737	1957	4	2	$18,219	$10.49
12271060280000		1,737	1957	4	2	$18,219	$10.49
12282020130000		1,721	1943	3	2	$21,084	$12.25
12281140630000		1,676	1954	4	1	$23,000	$13.72
12214040280000		1,642	1949	3	2	$22,627	$13.78
12214040270000		1,642	1949	3	2	$22,627	$13.78
12281040350000		1,626	1950	4	1	$22,603	$13.90
12212070470000		1,696	1951	3	2	$23,916	$14.10
12271160020000		1,698	1955	3	2	$25,474	$15.00
12281060320000		1,630	1958	3	2	$25,482	$15.63
12214040500000		1,748	1943	3	1	$29,000	$16.59
12272010010000		1,676	1939	3	2	$28,000	$16.71
12214030600000		1,672	1951	5	3	$28,000	$16.75
12213190470000		1,698	1952	3	1	$29,000	$17.08
12212080490000		1,687	1960	3	1	$29,172	$17.29
12214020510000		1,636	1953	2	1	$29,000	$17.73

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12272190420000		1,688	1951	3	2	$30,000	$17.77
12281020340000		1,659	1954	4	3	$29,993	$18.08
12214050490000		1,658	1949	4	2	$30,000	$18.09
12281050640000		1,701	1952	3	1	$31,000	$18.22
12282020520000		1,689	1943	2	1	$30,859	$18.27
12282020690000		1,744	1954	3	2	$32,000	$18.35
12281230600000		1,740	1950	3	2	$32,000	$18.39
12282280360000		1,740	1956	3	2	$32,000	$18.39
12214070530000		1,615	1949	3	2	$29,866	$18.49
12281230610000		1,655	1950	3	1	$31,000	$18.73
12281090420000		1,652	1947	3	2	$31,000	$18.77
12281230540000		1,742	1954	4	1	$33,000	$18.94
12281220510000		1,652	1953	3	2	$31,509	$19.07
12281120480000		1,666	1949	3	1	$32,000	$19.21
12213030620000		1,630	1959	3	2	$32,000	$19.63
12223060270000		1,611	1955	3	2	$32,000	$19.86
12212080580000		1,666	1964	4	2	$33,286	$19.98
12281120520000		1,630	1949	3	2	$33,000	$20.25
12281210560000		1,624	1955	3	1	$33,000	$20.32
12282020600000		1,665	1943	4	1	$34,000	$20.42
12281120530000	**3021 DORA ST**	**1,681**	**1949**	**3**	**2**	**$35,000**	**$20.82**

Median of all 204 comparables: $16.95 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 204 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	12281060330000	12271160010000	12281040360000
12213150210000	12212070480000	12212090330000	12281040370000	12281040390000
12271210160000	12281040380000	12214070120000	12214070110000	12214050310000
12214050210000	12214050220000	12212090150000	12212090160000	12214060010000
12213160150000	12213160160000	12214040420000	12214040410000	12214060020000
12214060090000	12214060100000	12214070210000	12214070220000	12281230290000
12214040240000	12214050320000	12213150330000	12214040050000	12214040060000
12214060330000	12214060340000	12272090180000	12272090190000	12214050190000
12214050200000	12214040400000	12214040390000	12281230150000	12281230140000
12214040230000	12281230300000	12214110110000	12281310060000	12282190140000
12282190150000	12271200040000	12282020140000	12214050070000	12214050080000
12282150100000	12282150090000	12271200030000	12214050380000	12214050370000
12282300050000	12282300060000	12281310050000	12271060290000	12271060280000
12214110120000	12214100120000	12214040370000	12214040380000	12214050010000
12214060080000	12214060070000	12214120130000	12213150230000	12213150220000
12214060380000	12214060370000	12214050020000	12214100130000	12271160230000
12271160220000	12214060030000	12214060040000	12213150350000	12213150340000
12214120140000	12282020130000	12213150200000	12271210150000	12213150320000
12281140630000	12214040280000	12214040270000	12281040350000	12212090340000
12212070470000	12271160020000	12281060320000	12214040500000	12272010010000
12214030600000	12214040510000	12213190470000	12212080490000	12213241780000
12214020510000	12272190420000	12212070590000	12214310450000	12281150500000
12281180070000	12281230460000	12281020340000	12281050720000	12214050490000
12281030160000	12281050640000	12282020520000	12214030630000	12282020690000
12281230600000	12282280360000	12214070530000	12281230590000	12281230610000
12281050650000	12281090420000	12281050560000	12282130120000	12281050490000
12281230540000	12281220630000	12281300270000	12281220510000	12281040150000
12281190260000	12214030670000	12281120480000	12281120490000	12214260100000
12281220590000	12281220560000	12281220640000	12214320100000	12214030590000
12213190460000	12281220490000	12213150640000	12281060580000	12214300190000
12212090480000	12213030620000	12281220480000	12223160220000	12281130500000
12281130540000	12223060270000	12213200550000	12212080580000	12214110360000
12282280340000	12281120510000	12281050620000	12281050690000	12223120290000
12214290240000	12281120520000	12214290150000	12281210560000	12281230580000
12282020600000	12213200590000	12214310240000	12281300330000	12282120730000
12281190280000	12281100120000	12221010060000	12223170080000	12281030300000
12271150620000	12281050610000	12271210390000	12282110810000	12281120540000
12221030250000	12281090450000	12281220550000	12221020130000	12221010170000
12281120560000	12221030010000	12221020050000	12282120690000	12221030160000
12281020330000	12221020110000	12214020550000	12281170070000	12282030550000
12281150510000	12281190270000	12281150540000	12282180360000	

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.