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	12324110260000
Property address	356 BERNICE DR
Township	Leyden (20)
Assessor neighborhood	20050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$29,000

12.4% of the current assessed value.

COMPARABLES IMPLY

$25,398

REDUCTION REQUESTED

$3,602

Estimated tax effect about $764 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 716 other properties in assessor neighborhood 20050 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 $22.52 per square foot. This home is assessed at $25.71 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,128 square feet gives $25,398. 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	1,128 square feet
Land area	7,500 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$25.71

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	2,891
2	Building area within 15% of this home	1,463
3	Built within 15 years of this home	1,241
4	Same building type	716
5	Same construction quality grade	716

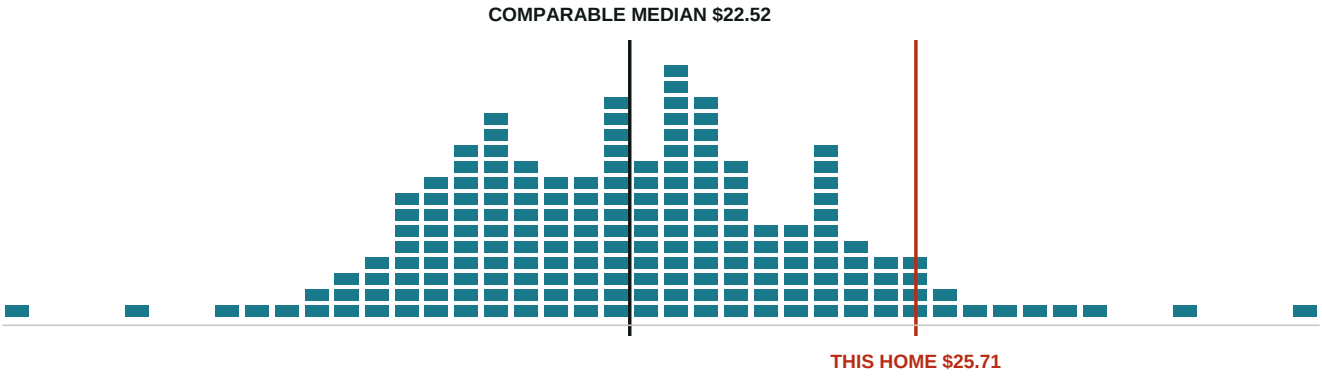
The comparable figure used is the median of all 716 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 716 properties 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	716
Lowest assessed	$15.51 per square foot
25th percentile	$21.06 per square foot
Median	$22.52 per square foot
75th percentile	$23.71 per square foot
Highest assessed	$30.21 per square foot
This home	$25.71 per square foot
Position	assessed above 679 of the 716 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 716 comparables	$22.52
Building area of this home	1,128 sq ft
Median multiplied by building area	**$25,398**
Current total assessed value	$29,000
Difference, the reduction requested	**$3,602**

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 $3,602 in assessed value is worth roughly $764 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

716 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 716 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
12291040470000	3130 LEE ST	1,128	1968	3	1	$21,235	$18.83
12324070010000	133 EDWARD AVE	1,128	1963	3	1	$22,599	$20.03
12302010420000		1,128	1962	3	1	$23,889	$21.18
12291040490000		1,128	1967	3	1	$23,920	$21.21
12324070140000		1,128	1949	3	1	$24,000	$21.28
12324050080000		1,128	1962	3	1	$24,226	$21.48
12314020330000		1,128	1957	3	1	$24,480	$21.70
12322090430000		1,128	1965	3	1	$24,495	$21.72
12321130040000		1,128	1964	3	1	$24,903	$22.08
12332130090000		1,128	1949	3	1	$25,000	$22.16
12332110090000		1,128	1950	3	1	$25,000	$22.16
12302010530000		1,128	1963	3	1	$25,307	$22.44
12294001580000		1,128	1960	3	1	$25,713	$22.80
12332060220000		1,128	1965	3	1	$25,997	$23.05
12323110100000		1,128	1970	3	1	$26,000	$23.05
12302090030000		1,128	1950	3	1	$26,000	$23.05
12323290120000		1,128	1961	3	1	$26,000	$23.05
12302020120000		1,128	1965	3	1	$26,000	$23.05
12323190190000		1,128	1962	3	1	$26,000	$23.05
12291080340000		1,128	1969	3	1	$26,000	$23.05
12302050070000		1,128	1967	3	1	$26,000	$23.05
12291040480000		1,128	1967	3	1	$26,000	$23.05
12302080120000		1,128	1965	3	1	$26,000	$23.05
12294001550000		1,128	1962	3	1	$26,000	$23.05
12323290070000		1,128	1952	3	1	$26,000	$23.05
12323290210000		1,128	1964	3	1	$26,065	$23.11
12322140040000		1,128	1964	3	1	$26,377	$23.38
12321180240000		1,128	1969	3	1	$26,415	$23.42
12302010490000		1,128	1962	4	2	$26,732	$23.70
12321060180000		1,128	1964	3	1	$26,754	$23.72
12332060260000		1,128	1962	4	2	$27,000	$23.94
12294001560000		1,128	1961	3	1	$27,157	$24.08
12332060290000		1,128	1963	5	2	$27,697	$24.55
12324080210000		1,128	1969	3	1	$27,748	$24.60
12302010520000		1,128	1963	4	2	$27,924	$24.76
12323170130000		1,128	1963	4	1	$28,000	$24.82
12302130230000		1,128	1962	3	1	$28,000	$24.82
12322140360000		1,128	1963	3	1	$28,000	$24.82
12324040100000		1,128	1963	3	1	$28,000	$24.82
12294001540000		1,128	1961	3	1	$28,000	$24.82

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12302020110000		1,128	1966	3	1	$28,000	$24.82
12302200090000		1,128	1966	3	1	$28,000	$24.82
12322090420000		1,128	1965	3	1	$28,000	$24.82
12331270280000		1,128	1961	3	1	$28,000	$24.82
12324060230000		1,128	1965	3	1	$28,000	$24.82
12324080180000		1,128	1959	3	1	$28,000	$24.82
12302230140000		1,128	1963	3	1	$28,000	$24.82
12331270310000		1,128	1958	3	1	$28,000	$24.82
12332150080000		1,128	1967	3	1	$28,000	$24.82
12302010550000		1,128	1962	3	1	$28,000	$24.82
12302180040000		1,128	1965	3	1	$28,000	$24.82
12323120200000		1,128	1963	3	1	$28,000	$24.82
12302010500000		1,128	1962	3	1	$28,000	$24.82
12321130030000		1,128	1971	3	1	$28,000	$24.82
12314100170000		1,128	1962	3	1	$28,001	$24.82
12332060270000		1,128	1962	3	2	$29,000	$25.71
12294001570000		1,128	1961	3	1	$29,000	$25.71
12322090140000		1,128	1964	3	1	$29,000	$25.71
12294001720000		1,128	1971	3	1	$29,000	$25.71
12302010470000		1,128	1962	4	2	$29,000	$25.71
12324110260000	**356 BERNICE DR**	**1,128**	**1957**	**3**	**2**	**$29,000**	**$25.71**

Median of all 716 comparables: $22.52 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 716 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.

12294001670000	12294150150000	12332290130000	12291080200000	12293130050000
12302090040000	12321000160000	12291040470000	12302130140000	12322020480000
12294170350000	12324040160000	12294050190000	12293030360000	12321080160000
12314060060000	12302130240000	12332290030000	12302080030000	12291030200000
12332280050000	12332280030000	12291100140000	12322130110000	12332220130000
12302100150000	12331230200000	12291040530000	12323260080000	12331300390000
12322090220000	12322120020000	12302030030000	12321210240000	12321200240000
12324080130000	12314030240000	12291100120000	12324110360000	12293040010000
12332190070000	12322140190000	12292060070000	12324080040000	12323160080000
12291120070000	12323170150000	12331250080000	12332130030000	12292060010000
12332280130000	12332070100000	12324070010000	12291070230000	12322100370000
12331050140000	12331290180000	12322050230000	12294190110000	12312050420000
12323090010000	12294150080000	12324040010000	12332200050000	12332250060000
12332160090000	12332300080000	12332160080000	12332190010000	12291050190000
12323280040000	12332260080000	12332150120000	12332270130000	12332160070000
12332210010000	12332190130000	12293140160000	12314080070000	12323290020000
12332240080000	12324120350000	12322050330000	12293150110000	12312080030000
12332290100000	12332130130000	12331260090000	12321220030000	12332280070000
12332280110000	12332240110000	12332280040000	12332160140000	12332210080000
12321060070000	12332150010000	12302090060000	12294100230000	12323180200000
12321090210000	12331090150000	12291060240000	12323160070000	12322060580000
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12293030110000	12293070070000	12293060320000	12293090250000	12293070140000
12293070150000	12302130250000	12293050090000	12293040280000	12314030280000
12294040160000	12322090390000	12294250030000	12293100380000	12302130100000
12321200210000	12294020090000	12294100160000	12332250030000	12321120200000
12291110020000	12291100010000	12321070140000	12294230180000	12322130150000
12321000360000	12331220200000	12332030020000	12324050150000	12322110060000
12323190040000	12294150120000	12331230100000	12322120110000	12332070170000
12332070190000	12322090170000	12331030210000	12323300170000	12332120030000
12332100200000	12314060080000	12291050160000	12331240090000	12332130060000
12323160200000	12322120210000	12302050040000	12321210210000	12322000060000
12322130230000	12323100130000	12321230370000	12302200010000	12322050210000
12322050370000	12302110080000	12331070200000	12291070130000	12331140080000
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12324120160000	12293030040000	12293050160000	12294001100000	12322100150000
12332180130000	12322080230000	12322080200000	12314050240000	12323280060000
12314060130000	12331260130000	12294001510000	12302100120000	12302190100000
12291030270000	12324080050000	12312050330000	12322100080000	12314080320000
12324050190000	12324070110000	12302110140000	12294001320000	12302010420000
12291040490000	12323070060000	12324110050000	12321190150000	12321190190000
12322140050000	12321240050000	12321200190000	12321220120000	12321190180000
12332030070000	12294010220000	12292050370000	12324070140000	12331080080000
12321060370000	12302100100000	12294030160000	12323190200000	12314020130000
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12314030020000	12314050040000	12314100110000	12293230150000	12323150120000
12323300130000	12312080090000	12331050260000	12332100180000	12332160110000
12312050310000	12302190120000	12332130020000	12312050290000	12292000280000
12322090080000	12324060030000	12314020330000	12322090430000	12323160120000
12294001350000	12331100090000	12323150020000	12314040020000	12312050250000
12294220210000	12292040380000	12332130010000	12323110210000	12294100140000
12323130110000	12302150130000	12314090080000	12323160020000	12323110330000
12323050020000	12323120080000	12302030180000	12323060140000	12291050090000
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12314040200000	12323070180000	12323160190000	12323230010000	12332260170000
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12291130110000	12314070190000	12323050240000	12322080150000	12323290230000
12331140210000	12321150040000	12331270220000	12302010530000	12332110080000
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12302080020000	12323290140000	12332130050000	12323260150000	12302210130000
12314130310000	12314130290000	12324120360000	12332070030000	12302070090000
12321090280000	12291080100000	12322050280000	12321000170000	12312050070000
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12302040240000	12322000380000	12322120130000	12331140110000	12321140050000
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12331190030000	12331280240000	12314130230000	12321060240000	12323240080000
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12323290110000	12294001110000	12302120100000	12314020170000	12302050170000
12322110160000	12321100170000	12332060290000	12294180140000	12294040170000
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12294030110000	12321040060000	12324110150000	12302010520000	12302040220000
12322090070000	12314060010000	12294050090000	12302110150000	12332160010000
12332180040000	12332260020000	12332290060000	12323170130000	12302130230000
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12331270310000	12332150080000	12302010550000	12302180040000	12323120200000
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12332190030000	12294130090000	12294010190000	12324060100000	12321040290000
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12291150110000	12302180030000	12312040120000	12302010460000	12324050030000
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12314130280000	12314130240000	12302110200000	12294240230000	12292040320000
12294170240000	12294001270000	12321170060000	12331280220000	12294230260000
12323220010000	12321180010000	12331210110000	12331200180000	12332060270000
12294001570000	12322090140000	12294001720000	12302010470000	12294001600000
12332270070000	12332220010000	12323240230000	12302010360000	12302010400000
12331120240000	12294001810000	12321180160000	12292060030000	12331260140000
12323190160000	12302010440000	12332050030000	12312040050000	12331260030000
12294001310000	12294210160000	12321070160000	12302010480000	12332190060000
12322080060000	12322070590000	12322070690000	12322050130000	12294200220000
12322130030000	12322130220000	12323110120000	12324080170000	12321040070000
12322050120000				

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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