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	12351070180000
Property address	8648 W PALMER ST
Township	Leyden (20)
Assessor neighborhood	20081
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$25,000	**$21,275**	**$3,725**

14.9% of the current assessed value.
Estimated tax effect about $790 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 25 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 $34.31 per square foot. This home is assessed at $40.32 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 620 square feet gives $21,275. 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	620 square feet
Land area	3,900 square feet
Year built	1924
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$25,000
Assessed value per square foot	$40.32

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	562
2	Building area within 15% of this home	31
3	Built within 15 years of this home	26
4	Same building type	25
5	Same construction quality grade	25

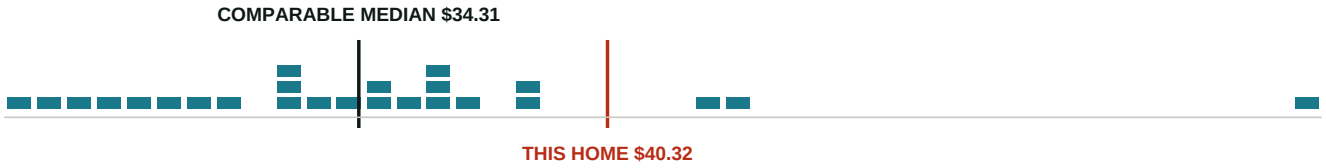
The comparable figure used is the median of all 25 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 25 properties 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	25
Lowest assessed	$25.75 per square foot
25th percentile	$30.23 per square foot
Median	$34.31 per square foot
75th percentile	$36.42 per square foot
Highest assessed	$57.58 per square foot
This home	$40.32 per square foot
Position	assessed above 22 of the 25 comparable properties, the 88th percentile



$25.75 per sq ft — 25 comparable properties by assessed value per square foot, one mark is one property — $57.58 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 25 comparables	$34.31
Building area of this home	620 sq ft
Median multiplied by building area	**$21,275**
Current total assessed value	$25,000
Difference, the reduction requested	**$3,725**

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 $3,725 in assessed value is worth roughly $790 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 25 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
12264040140000	2704 CLINTON ST	699	1921	2	1	$18,000	$25.75
12272180180000	2903 N BEULAH AVE	704	1927	2	1	$19,000	$26.99
12264160050000	8161 W GRAND AVE	609	1923	2	1	$17,000	$27.91
12263200210000	2532 N FORESTVIEW AVE	700	1927	2	1	$20,001	$28.57
12264130080000	2556 N MARWOOD ST	682	1926	2	1	$19,903	$29.18
12264160060000	8159 W GRAND AVE	600	1921	2	1	$18,000	$30.00
12264190150000	2521 N HAYMOND ST	650	1924	2	1	$19,650	$30.23
12263200250000	2510 N FORESTVIEW AVE	700	1925	2	1	$22,001	$31.43
12264150360000	2531 N HESSING ST	676	1922	2	1	$22,000	$32.54
12264030070000	2727 N BUDD ST	640	1921	2	1	$21,000	$32.81
12274180080000	2501 N RHODES AVE	700	1916	2	1	$23,001	$32.86
12264220030000	2433 N HESSING ST	660	1922	2	1	$22,000	$33.33
12264220140000	2450 CLINTON ST	612	1924	2	1	$21,000	$34.31
12351070120000	8625 W LYNDALE ST	630	1924	2	1	$22,000	$34.92
12264150020000	2561 N HESSING ST	600	1924	2	1	$21,001	$35.00
12263290430000	2512 N FIRST AVE	648	1929	2	1	$23,000	$35.49
12351060350000	8714 W PALMER ST	664	1926	2	1	$23,879	$35.96
12263280170000	2418 N FORESTVIEW AVE	665	1923	2	1	$24,001	$36.09
12264150230000	2528 CLINTON ST	670	1921	2	1	$24,401	$36.42
12263170070000	2570 N OAK ST	600	1927	2	1	$22,005	$36.67
12351070030000	8649 W LYNDALE ST	620	1925	2	1	$23,963	$38.65
12351070050000	8643 W LYNDALE ST	620	1925	1	1	$24,000	$38.71
12351070180000	**8648 W PALMER ST**	**620**	**1924**	**2**	**1**	**$25,000**	**$40.32**
12351070150000	8613 W LYNDALE ST	633	1924	3	2	$27,000	$42.65
12264190410000	2546 N WEBSTER ST	600	1921	2	2	$26,000	$43.33
12264020120000	2723 N MARWOOD ST	660	1922	2	1	$38,000	$57.58

Median of all 25 comparables: $34.31 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 25 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.

12264040140000	12272180180000	12264160050000	12263200210000	12264130080000
12264160060000	12264190150000	12263200250000	12264150360000	12264030070000
12274180080000	12264220030000	12264220140000	12351070120000	12264150020000
12263290430000	12351060350000	12263280170000	12264150230000	12263170070000
12351070030000	12351070050000	12351070150000	12264190410000	12264020120000

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.