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	12361120510000
Property address	2028 N 77TH CT
Township	Leyden (20)
Assessor neighborhood	20070
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$42,001

13.5% of the current assessed value.

COMPARABLES IMPLY

$36,332

Estimated tax effect about $1,202 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,669

SECTION 1

The argument in one paragraph

The Assessor values 141 other properties in assessor neighborhood 20070 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 $25.55 per square foot. This home is assessed at $29.54 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,422 square feet gives $36,332. 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	1,422 square feet
Land area	5,125 square feet
Year built	1941
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$42,001
Assessed value per square foot	$29.54

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	318
2	Building area within 15% of this home	141
3	Built within 15 years of this home	141
4	Same building type	141
5	Same construction quality grade	141

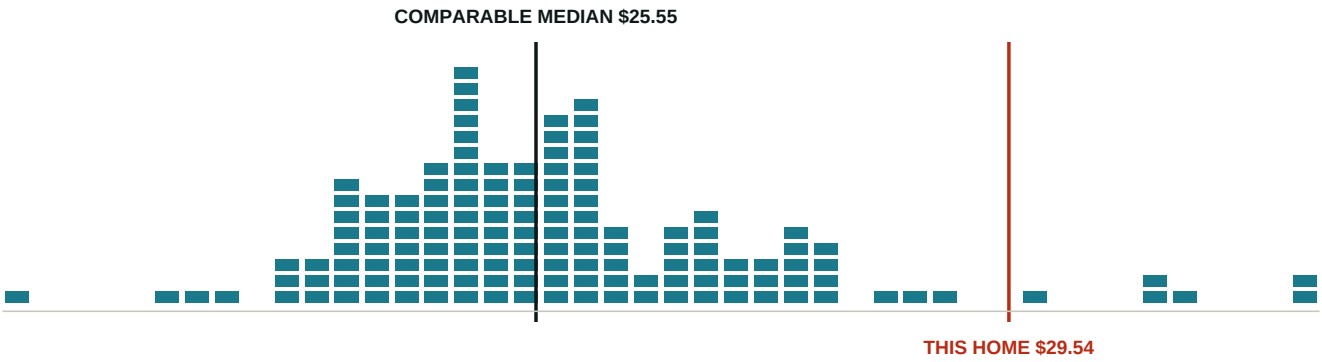
The comparable figure used is the median of all 141 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 141 properties 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	141
Lowest assessed	$21.05 per square foot
25th percentile	$24.66 per square foot
Median	$25.55 per square foot
75th percentile	$26.39 per square foot
Highest assessed	$32.16 per square foot
This home	$29.54 per square foot
Position	assessed above 135 of the 141 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 141 comparables	$25.55
Building area of this home	1,422 sq ft
Median multiplied by building area	**$36,332**
Current total assessed value	$42,001
Difference, the reduction requested	**$5,669**

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 $5,669 in assessed value is worth roughly $1,202 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

141 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 141 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
12361090300000	2114 N 77TH AVE	1,387	1940	3	1	$29,200	$21.05
12361070130000	2210 N 76TH CT	1,395	1942	3	1	$32,800	$23.51
12363290640000	1645 N 76TH CT	1,430	1946	4	2	$34,177	$23.90
12361060110000	2208 N 77TH AVE	1,429	1942	4	2	$34,250	$23.97
12363190630000	1744 N 76TH CT	1,472	1950	3	1	$35,291	$23.97
12361150600000	2043 N 76TH CT	1,421	1950	3	1	$34,354	$24.18
12363280620000	1616 N 76TH CT	1,430	1946	3	1	$34,627	$24.21
12361090030000	2141 N 77TH CT	1,378	1939	3	1	$34,001	$24.67
12363041000000	1921 N 76TH CT	1,416	1952	2	1	$35,017	$24.73
12363041080000	1926 N 76TH AVE	1,492	1952	3	1	$37,000	$24.80
12363041010000	1917 N 76TH CT	1,442	1949	3	1	$35,865	$24.87
12361150560000	2024 N 76TH AVE	1,456	1952	3	1	$36,226	$24.88
12361150590000	2012 N 76TH AVE	1,483	1950	3	1	$37,000	$24.95
12361150690000	2013 N 76TH CT	1,482	1950	4	1	$37,000	$24.97
12363180620000	1746 N 77TH AVE	1,339	1950	3	1	$33,558	$25.06
12363090900000	1818 N 77TH CT	1,496	1949	4	2	$37,515	$25.08
12363041130000	1910 N 76TH AVE	1,394	1952	3	1	$34,988	$25.10
12363090920000	1808 N 77TH CT	1,433	1949	3	1	$35,971	$25.10
12363190710000	1714 N 76TH CT	1,364	1947	3	1	$34,330	$25.17
12363040970000		1,427	1950	4	1	$36,001	$25.23
12363111050000		1,384	1953	3	1	$35,000	$25.29
12363280610000		1,368	1947	3	1	$34,668	$25.34
12363150250000		1,498	1942	4	1	$38,000	$25.37
12363280640000		1,379	1946	3	1	$35,000	$25.38
12361050180000		1,495	1940	4	1	$38,001	$25.42
12363160040000		1,474	1944	3	1	$37,661	$25.55
12363020980000		1,487	1952	3	1	$38,000	$25.55
12363100910000		1,472	1947	3	2	$37,637	$25.57
12363160020000		1,479	1940	4	1	$38,000	$25.69
12361120390000		1,441	1944	4	1	$37,088	$25.74
12361100220000		1,476	1941	3	1	$38,000	$25.75
12363200590000		1,382	1942	3	1	$35,624	$25.78
12363041100000		1,473	1952	3	1	$38,000	$25.80
12363200680000		1,473	1941	4	1	$38,000	$25.80
12363260190000		1,434	1942	4	1	$37,000	$25.80
12363270070000		1,434	1942	3	1	$37,000	$25.80
12363150240000		1,388	1943	3	1	$36,000	$25.94
12361130250000		1,465	1941	3	1	$38,000	$25.94
12363290480000		1,349	1940	3	1	$35,000	$25.95
12361140720000		1,464	1952	4	1	$38,001	$25.96

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12361090310000		1,385	1941	3	1	$36,001	$25.99
12363200670000		1,384	1941	3	1	$36,000	$26.01
12363260200000		1,416	1938	3	2	$36,888	$26.05
12363180420000		1,344	1942	3	1	$35,180	$26.18
12363030840000		1,374	1947	3	1	$36,017	$26.21
12361050130000		1,485	1940	3	2	$39,000	$26.26
12361070260000		1,357	1947	3	1	$35,660	$26.28
12361120540000		1,364	1949	3	1	$36,001	$26.39
12361060100000		1,353	1939	3	1	$36,000	$26.61
12363041140000		1,352	1952	3	1	$36,000	$26.63
12363111040000		1,422	1952	4	2	$38,000	$26.72
12361150540000		1,347	1950	3	1	$36,000	$26.73
12363160070000		1,376	1939	3	1	$37,000	$26.89
12363180400000		1,450	1943	3	1	$39,000	$26.90
12361090360000		1,408	1940	4	1	$38,000	$26.99
12361120360000		1,445	1941	4	2	$39,001	$26.99
12363200650000		1,402	1941	4	2	$38,000	$27.10
12361130260000		1,400	1942	3	1	$38,001	$27.14
12361090170000		1,362	1940	3	1	$37,000	$27.17
12361150550000		1,352	1950	4	2	$39,001	$28.85
12361120510000	**2028 N 77TH CT**	**1,422**	**1941**	**4**	**1**	**$42,001**	**$29.54**

Median of all 141 comparables: $25.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20070, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 141 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.

12361090300000	12363200640000	12363180320000	12363280570000	12363190700000
12361070130000	12361090340000	12363170710000	12361130300000	12363290150000
12363270120000	12363270130000	12361050170000	12363290640000	12363011050000
12361060110000	12363190630000	12363280590000	12363190960000	12361150600000
12361140650000	12363280620000	12363190970000	12363260340000	12363180340000
12361080240000	12363160260000	12363160230000	12363260210000	12363070100000
12363180390000	12361100340000	12363080040000	12363180410000	12361050230000
12363020320000	12361090030000	12363041000000	12363270140000	12363200970000
12363041080000	12361150620000	12361090320000	12363041010000	12361150560000
12361150590000	12363290650000	12361150690000	12363260180000	12363260170000
12363270080000	12361130200000	12363160150000	12363100770000	12363180620000
12363090900000	12363041130000	12363090920000	12363270320000	12363190710000
12363250510000	12363040970000	12363270060000	12363111050000	12363280610000
12363000730000	12363150250000	12363280640000	12363041040000	12361050180000
12363160040000	12363020980000	12363100910000	12361080200000	12363200600000
12363160020000	12363030740000	12361120390000	12361100220000	12363200590000
12363041100000	12363200680000	12363260190000	12363270070000	12361060340000
12363190980000	12363090990000	12363080020000	12363250470000	12363150240000
12361130250000	12363290480000	12361140720000	12361090310000	12361140250000
12363200670000	12363290510000	12363260200000	12361050300000	12363180420000
12363030840000	12361050130000	12363170400000	12361070260000	12363190140000
12361120540000	12361060100000	12363041140000	12363111040000	12361150540000
12363250480000	12363290500000	12363160070000	12363180400000	12361090360000
12361120360000	12363200650000	12363050050000	12361130260000	12361090170000
12363290520000	12363200660000	12363160170000	12363170460000	12361050210000
12361080340000	12361080160000	12361060160000	12363280840000	12361050450000
12361060170000	12363290050000	12361090240000	12361150550000	12363280830000
12363190670000	12361090080000	12363110890000	12363041030000	12363290530000
12363200360000				

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.