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	12362160430000
Property address	2142 N 75TH CT
Township	Leyden (20)
Assessor neighborhood	20080
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$33,000	**$29,528**	**$3,472**

10.5% of the current assessed value.
Estimated tax effect about $736 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 191 other properties in assessor neighborhood 20080 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 $28.86 per square foot. This home is assessed at $32.26 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,023 square feet gives $29,528. 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	1,023 square feet
Land area	4,178 square feet
Year built	1951
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$33,000
Assessed value per square foot	$32.26

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	2,242
2	Building area within 15% of this home	702
3	Built within 15 years of this home	233
4	Same building type	191
5	Same construction quality grade	191

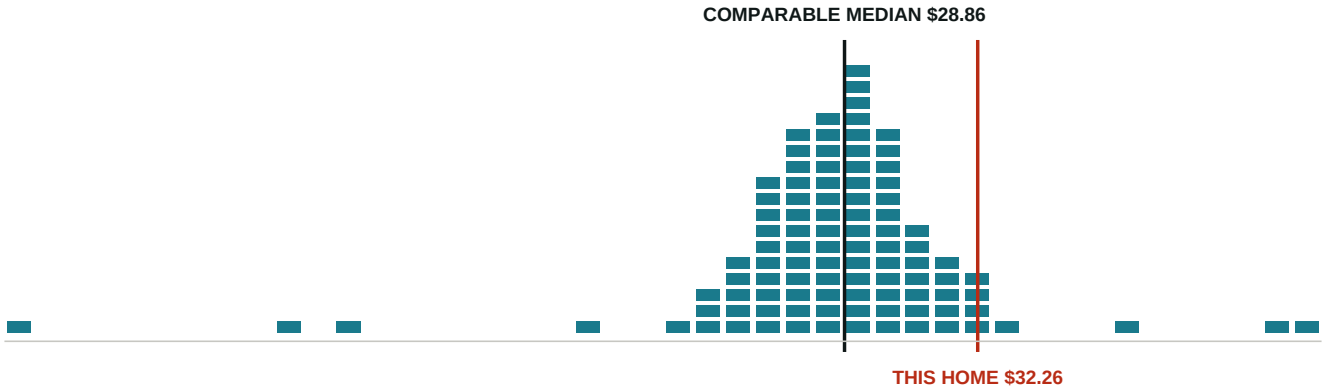
The comparable figure used is the median of all 191 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 191 properties 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	191
Lowest assessed	$7.45 per square foot
25th percentile	$27.51 per square foot
Median	$28.86 per square foot
75th percentile	$29.95 per square foot
Highest assessed	$41.02 per square foot
This home	$32.26 per square foot
Position	assessed above 184 of the 191 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 191 comparables	$28.86
Building area of this home	1,023 sq ft
Median multiplied by building area	**$29,528**
Current total assessed value	$33,000
Difference, the reduction requested	**$3,472**

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 $3,472 in assessed value is worth roughly $736 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

191 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 191 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
12364170100000	1725 N 75TH CT	1,043	1950	3	1	$27,674	$26.53
12364220130000	1710 N 72ND CT	1,025	1956	4	2	$27,249	$26.58
12364180030000	1743 N 75TH AVE	1,044	1952	2	1	$28,321	$27.13
12364110250000	1810 N 74TH AVE	1,021	1941	2	1	$28,000	$27.42
12364030390000	1919 N 74TH CT	1,024	1954	2	1	$28,185	$27.52
12362260310000	2038 N 74TH CT	1,015	1941	2	1	$28,000	$27.59
12362280080000	2009 N 74TH AVE	1,034	1952	2	1	$28,645	$27.70
12253230210000	2508 N 77TH CT	1,019	1958	3	1	$28,311	$27.78
12364020150000		1,022	1954	2	1	$28,691	$28.07
12361030100000		1,000	1957	3	1	$28,278	$28.28
12254010480000		1,037	1954	3	1	$29,430	$28.38
12362160380000		1,027	1953	2	1	$29,184	$28.42
12253230200000		1,019	1957	3	1	$29,045	$28.50
12364120490000		1,044	1941	2	1	$30,000	$28.74
12361110370000		1,020	1955	3	1	$29,348	$28.77
12364180290000		1,042	1948	2	1	$30,000	$28.79
12252240300000		1,028	1953	2	1	$29,730	$28.92
12362260290000		1,037	1941	2	1	$30,000	$28.93
12252240320000		1,028	1952	3	1	$29,853	$29.04
12252160360000		1,024	1954	3	1	$29,870	$29.17
12253230140000		1,026	1954	2	1	$29,985	$29.23
12364210150000		1,024	1953	2	1	$30,047	$29.34
12362180340000		1,008	1955	3	1	$29,700	$29.46
12362090350000		1,017	1953	2	1	$30,000	$29.50
12362090370000		1,017	1953	2	1	$30,000	$29.50
12254030480000		1,045	1954	3	1	$30,827	$29.50
12254190540000		1,017	1952	3	1	$30,215	$29.71
12364170050000		1,042	1948	2	1	$31,000	$29.75
12254010500000		1,037	1954	3	1	$31,000	$29.89
12364230460000		1,002	1955	2	1	$30,000	$29.94
12362160390000		1,023	1954	3	1	$30,636	$29.95
12364070420000		1,035	1952	2	1	$31,000	$29.95
12252240310000		1,000	1952	2	1	$29,970	$29.97
12251090660000		1,020	1943	3	1	$30,663	$30.06
12364220250000		1,028	1954	2	1	$31,000	$30.16
12252160290000		1,026	1951	3	1	$31,000	$30.21
12252160190000		1,026	1950	3	1	$31,000	$30.21
12254010460000		1,016	1955	2	1	$31,000	$30.51
12254080380000		1,044	1947	3	1	$32,000	$30.65
12253230160000		1,039	1954	3	2	$32,000	$30.80

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12253200410000		1,038	1952	2	1	$32,000	$30.83
12252270260000		1,000	1953	2	1	$31,000	$31.00
12254210370000		1,030	1953	3	1	$32,000	$31.07
12254010520000		1,029	1954	3	1	$32,000	$31.10
12362170390000		1,028	1951	2	2	$32,000	$31.13
12364060470000		1,026	1950	3	1	$32,000	$31.19
12253080390000		1,024	1946	3	1	$32,000	$31.25
12254000390000		1,023	1953	3	1	$32,000	$31.28
12254190560000		1,017	1954	2	1	$32,000	$31.47
12253320290000		1,016	1957	3	1	$32,000	$31.50
12364100440000		1,005	1952	3	1	$32,000	$31.84
12361010310000		1,004	1951	3	1	$32,000	$31.87
12361010330000		1,004	1952	2	1	$32,000	$31.87
12253290340000		1,002	1958	3	1	$32,000	$31.94
12253290420000		1,002	1955	3	1	$32,000	$31.94
12361040640000		1,002	1954	2	1	$32,000	$31.94
12362160430000	**2142 N 75TH CT**	**1,023**	**1951**	**2**	**2**	**$33,000**	**$32.26**
12254190520000		1,017	1951	3	1	$33,000	$32.45
12252240340000		1,015	1953	3	2	$33,000	$32.51
12253270390000		1,008	1957	2	1	$33,000	$32.74
12253230180000		1,008	1956	3	1	$36,000	$35.71

Median of all 191 comparables: $28.86 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 191 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.

12364190480000	12254140330000	12254140150000	12362160410000	12364190100000
12364130450000	12364180310000	12364250410000	12361040660000	12361040710000
12253080380000	12364000180000	12364190500000	12364020390000	12362020270000
12364060440000	12364230290000	12252190410000	12362190320000	12361010060000
12254030110000	12364170100000	12364220130000	12362160420000	12362240640000
12364290220000	12362110370000	12364110520000	12362190340000	12364100280000
12364220390000	12364030300000	12364200540000	12253190340000	12253280220000
12364180030000	12364090390000	12364220110000	12364030350000	12364110290000
12253190290000	12364240130000	12364210280000	12364110250000	12361040270000
12362280350000	12252260250000	12364040380000	12364030390000	12361030090000
12364190460000	12362260310000	12361010390000	12362010420000	12254120480000
12362280080000	12252240270000	12253230210000	12364000250000	12364160540000
12364060120000	12361040720000	12362080380000	12364090510000	12254000340000
12364070350000	12364180330000	12362110310000	12364050480000	12364190310000
12364020150000	12253300480000	12364100430000	12361010400000	12364010300000
12361030080000	12361030100000	12364000140000	12253280250000	12362240630000
12361010070000	12254010480000	12361030070000	12364260240000	12362160380000
12253230200000	12362250320000	12362100360000	12361030040000	12362070320000
12252220090000	12364120490000	12362030160000	12361110370000	12364180290000
12252160260000	12252160270000	12364220380000	12362250900000	12252240300000
12362260290000	12362020240000	12364020380000	12254120380000	12361030030000
12361110280000	12252240320000	12251090590000	12252160360000	12364220400000
12253230140000	12364140510000	12362050410000	12364210150000	12364170240000
12253190390000	12364010320000	12364000260000	12364010330000	12364010310000
12362180340000	12251150280000	12362090350000	12362090370000	12254030480000
12253260270000	12364000120000	12364000130000	12251080480000	12364050430000
12252240330000	12254190540000	12364170050000	12254200310000	12252160330000
12252160310000	12361030010000	12361030020000	12254010500000	12361030060000
12254120350000	12364230460000	12362160390000	12364070420000	12362280360000
12252240310000	12251090660000	12254190550000	12254190530000	12254190510000
12364220250000	12361110270000	12364060410000	12252160290000	12252160190000
12364000270000	12253290430000	12254010460000	12361110420000	12254080380000
12254060440000	12253230160000	12253200410000	12253190440000	12254220330000
12252270260000	12254210370000	12361030050000	12254010520000	12252240280000
12362170390000	12364060470000	12253080390000	12254000390000	12254190560000
12364170470000	12253320290000	12364100440000	12361010310000	12361010330000
12253290340000	12253290420000	12361040640000	12364000240000	12254190520000
12252240340000	12253270390000	12253230180000	12361040700000	12361040690000
12364080480000				

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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