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	12364020120000
Property address	1934 N 74TH CT
Township	Leyden (20)
Assessor neighborhood	20080
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW

$68,000

10.5% of the current assessed value.
Estimated tax effect about $1,510 a year at a 7% composite rate.

COMPARABLES IMPLY

$60,879

REDUCTION REQUESTED

$7,121

SECTION 1

The argument in one paragraph

The Assessor values 31 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 $21.76 per square foot. This home is assessed at $24.30 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,798 square feet gives $60,879. 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	2,798 square feet
Land area	4,156 square feet
Year built	2015
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$68,000
Assessed value per square foot	$24.30

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	72
2	Building area within 15% of this home	38
3	Built within 15 years of this home	31
4	Same building type	31
5	Same construction quality grade	31

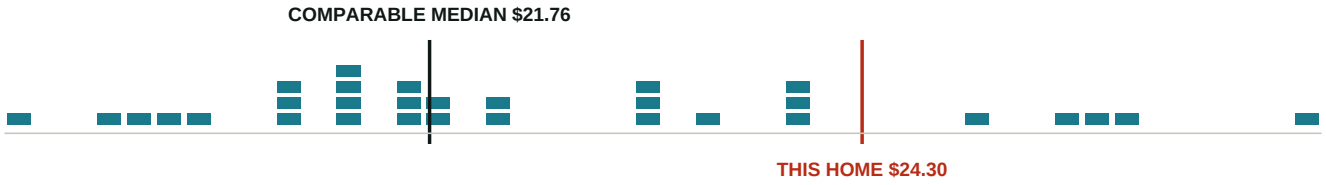
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$19.26 per square foot
25th percentile	$21.11 per square foot
Median	$21.76 per square foot
75th percentile	$23.62 per square foot
Highest assessed	$27.01 per square foot
This home	$24.30 per square foot
Position	assessed above 26 of the 31 comparable properties, the 84th percentile



$19.26 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $27.01 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$21.76
Building area of this home	2,798 sq ft
Median multiplied by building area	**$60,879**
Current total assessed value	$68,000
Difference, the reduction requested	**$7,121**

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 $7,121 in assessed value is worth roughly $1,510 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 31 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
12253310090000	2411 N 77TH AVE	2,630	2026	5	3	$50,645	$19.26
12361020440000	2301 N 77TH CT	2,614	2000	3	2	$52,164	$19.96
12362130280000	2214 N 73RD AVE	2,850	2005	3	2	$57,000	$20.00
12253190610000	2419 N WEBSTER ST	2,814	2004	4	2	$57,000	$20.26
12254150070000	2639 N 72ND CT	3,052	2000	4	2	$62,000	$20.31
12364010440000	1934 N 75TH AVE	2,632	2000	3	2	$55,000	$20.90
12253190080000	2530 N WEST BROOK RD	3,106	2004	3	3	$65,000	$20.93
12253270430000	2418 N 78TH CT	2,468	2000	4	2	$51,799	$20.99
12254030410000	2724 N 74TH AVE	2,872	2003	4	2	$61,000	$21.24
12364010420000	1942 N 75TH AVE	2,632	2002	3	2	$56,000	$21.28
12364010150000	1908 N 75TH AVE	2,723	2013	4	3	$58,033	$21.31
12364130300000	1811 N 73RD CT	2,904	2003	4	3	$62,000	$21.35
12364010140000	1910 N 75TH AVE	2,723	2013	4	3	$58,714	$21.56
12253270440000	2410 N 78TH CT	2,411	2000	3	2	$52,000	$21.57
12253270480000	2439 N 79TH AVE	2,463	2006	4	4	$53,164	$21.59
12364020140000	1930 N 74TH CT	2,600	2006	4	3	$56,571	$21.76
12362040300000	2316 N 73RD CT	2,786	2005	4	3	$61,000	$21.90
12364010450000	1932 N 75TH AVE	2,388	2000	4	3	$53,000	$22.19
12364220440000	1738 N 72ND CT	2,652	2005	3	2	$59,000	$22.25
12254100340000	2628 N 74TH CT	2,426	2004	4	3	$56,000	$23.08
12254100330000	2630 N 74TH CT	2,426	2004	4	3	$56,000	$23.08
12253200230000	7916 W ALTGELD ST	2,512	2005	4	3	$58,000	$23.09
12252190490000	2911 N 74TH CT	2,848	2015	4	3	$66,493	$23.35
12253200550000	2509 N EAST BROOK RD	2,512	2004	4	3	$60,000	$23.89
12253200560000	2507 N EAST BROOK RD	2,512	2004	4	3	$60,000	$23.89
12253270470000	2441 N 79TH AVE	2,463	2006	4	4	$59,000	$23.95
12364020120000	**1934 N 74TH CT**	**2,798**	**2015**	**4**	**3**	**$68,000**	**$24.30**
12362270860000	2005 N 74TH CT	2,968	2016	4	4	$74,115	$24.97
12364060510000	1914 N 72ND CT	2,775	2019	4	3	$71,000	$25.59
12362050330000	2306 N 73RD AVE	2,794	2021	5	3	$72,000	$25.77
12253200580000	2519 N EAST BROOK RD	2,474	2007	4	3	$64,000	$25.87
12253270460000	2407 N 79TH AVE	2,592	2004	4	2	$70,000	$27.01

Median of all 31 comparables: $21.76 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 31 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.

12253310090000	12361020440000	12362130280000	12253190610000	12254150070000
12364010440000	12253190080000	12253270430000	12254030410000	12364010420000
12364010150000	12364130300000	12364010140000	12253270440000	12253270480000
12364020140000	12362040300000	12364010450000	12364220440000	12254100340000
12254100330000	12253200230000	12252190490000	12253200550000	12253200560000
12253270470000	12362270860000	12364060510000	12362050330000	12253200580000
12253270460000				

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.