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	17042191310000
Property address	210 W SCOTT ST H
Township	North Chicago (74)
Assessor neighborhood	74011
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$97,500

25.2% of the current assessed value.

COMPARABLES IMPLY

$72,903

Estimated tax effect about $5,217 a year at a 7% composite rate.

REDUCTION REQUESTED

$24,597

SECTION 1

The argument in one paragraph

The Assessor values 128 other properties in assessor neighborhood 74011 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 $34.50 per square foot. This home is assessed at $46.14 per square foot, which is 34% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,113 square feet gives $72,903. 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	2,113 square feet
Land area	1,186 square feet
Year built	1999
Building type	3 Story +
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	2

Total assessed value	$97,500
Assessed value per square foot	$46.14

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	258
2	Building area within 15% of this home	130
3	Built within 15 years of this home	130
4	Same building type	128
5	Same construction quality grade	128

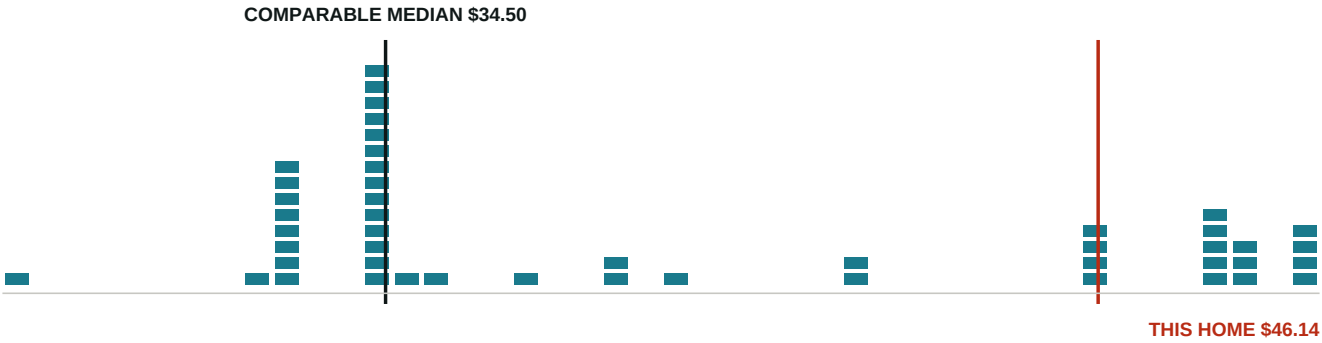
The comparable figure used is the median of all 128 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 128 properties 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	128
Lowest assessed	$28.24 per square foot
25th percentile	$34.50 per square foot
Median	$34.50 per square foot
75th percentile	$48.05 per square foot
Highest assessed	$49.76 per square foot
This home	$46.14 per square foot
Position	assessed above 85 of the 128 comparable properties, the 66th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 128 comparables	$34.50
Building area of this home	2,113 sq ft
Median multiplied by building area	**$72,903**
Current total assessed value	$97,500
Difference, the reduction requested	**$24,597**

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 $24,597 in assessed value is worth roughly $5,217 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

128 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 128 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
17041150560000	1487 N CLYBOURN AVE E	2,220	2000	3	2	$62,700	$28.24
17041150330000	1513 N CLYBOURN AVE C	2,101	2000	3	2	$68,000	$32.37
17041010790000	1525 N CLYBOURN AVE C	2,101	1999	3	2	$68,001	$32.37
17041150480000	1499 N CLYBOURN AVE E	2,323	2000	3	2	$76,000	$32.72
17041150670000	1479 N CLYBOURN AVE G	2,323	2000	3	2	$76,000	$32.72
17041150490000	1493 N CLYBOURN AVE A	2,323	2000	3	2	$76,000	$32.72
17041150610000	1479 N CLYBOURN AVE A	2,323	2000	3	2	$76,000	$32.72
17041150440000	1499 N CLYBOURN AVE A	2,323	2000	3	2	$76,000	$32.72
17041150520000	1487 N CLYBOURN AVE A	2,323	2000	3	2	$76,000	$32.72
17041010810000	1525 N CLYBOURN AVE E	2,227	1999	3	2	$73,000	$32.78
17041150310000	1513 N CLYBOURN AVE A	2,227	2000	3	2	$73,000	$32.78
17041150350000	1513 N CLYBOURN AVE E	2,227	2000	3	2	$73,001	$32.78
17041230920000	1433 N CLEVELAND AVE C	1,921	1997	3	2	$63,000	$32.80
17041230910000	1433 N CLEVELAND AVE D	1,921	1997	3	2	$63,000	$32.80
17041230900000	1433 N CLEVELAND AVE E	1,921	1997	3	2	$63,001	$32.80
17041230940000	1433 N CLEVELAND AVE A	1,921	1997	3	2	$63,001	$32.80
17041230930000	1433 N CLEVELAND AVE B	1,921	1997	3	2	$63,001	$32.80
17041150640000	1479 N CLYBOURN AVE D	2,220	2000	3	2	$73,000	$32.88
17041150700000	1501 N CLYBOURN AVE C	2,220	2000	3	2	$73,000	$32.88
17041150750000	1495 N CLYBOURN AVE C	2,220	2000	3	2	$73,001	$32.88
17041150460000	1499 N CLYBOURN AVE C	2,220	2000	3	2	$73,001	$32.88
17042200820000		2,283	2004	3	2	$81,000	$35.48
17042200900000		2,283	2004	3	2	$81,001	$35.48
17042200890000		2,283	2004	3	2	$81,001	$35.48
17042200760000		2,067	2004	3	2	$79,000	$38.22
17042200700000		2,067	2004	3	2	$79,001	$38.22
17042200710000		2,067	2004	3	2	$79,001	$38.22
17042200780000		2,067	2004	3	2	$79,001	$38.22
17042200770000		2,067	2004	3	2	$79,001	$38.22
17042200790000		2,143	2004	3	2	$84,000	$39.20
17042200690000		2,143	2005	3	2	$84,001	$39.20
17042010600000		2,000	1997	3	2	$84,000	$42.00
17042010590000		2,000	1997	3	2	$84,000	$42.00
17042010580000		2,000	1997	3	2	$84,001	$42.00
17042200810000		2,283	2004	3	3	$96,000	$42.05
17042191360000		2,113	2000	3	2	$97,500	$46.14
17042191320000		2,113	2000	3	2	$97,500	$46.14
17042191350000		2,113	2000	3	2	$97,500	$46.14
17042191310000	**210 W SCOTT ST H**	**2,113**	**1999**	**3**	**2**	**$97,500**	**$46.14**
17042191400000		2,113	1999	3	2	$97,501	$46.14

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
17042191330000		2,113	2000	3	2	$97,501	$46.14
17042191340000		2,113	2000	3	2	$97,501	$46.14
17042191390000		2,113	1999	3	2	$97,501	$46.14
17042191380000		2,113	2000	3	2	$97,501	$46.14
17042191370000		2,113	2000	3	2	$97,501	$46.14
17042191300000		2,113	2000	3	2	$97,501	$46.14
17042031400000		2,206	1994	3	3	$106,000	$48.05
17042031340000		2,206	1994	3	3	$106,000	$48.05
17042031430000		2,206	1994	3	3	$106,000	$48.05
17042031410000		2,206	1994	3	3	$106,001	$48.05
17042031190000		2,206	1994	3	3	$106,001	$48.05
17042031270000		2,206	1994	3	3	$106,001	$48.05
17042031260000		2,206	1994	3	3	$106,001	$48.05
17042031150000		2,206	1994	3	3	$106,001	$48.05
17042031420000		2,206	1994	3	3	$106,001	$48.05
17042031300000		2,206	1994	3	3	$106,001	$48.05
17042031230000		2,206	1994	3	3	$106,001	$48.05
17042031310000		2,206	1994	3	3	$106,001	$48.05
17042031220000		2,206	1994	3	3	$106,001	$48.05
17042031180000		2,206	1994	3	3	$106,001	$48.05
17042031140000		2,206	1994	3	3	$106,001	$48.05

Median of all 128 comparables: $34.50 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 74011, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 128 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.

17041150560000	17041150330000	17041010790000	17041150480000	17041150670000
17041150490000	17041150610000	17041150440000	17041150520000	17041150720000
17041150680000	17041150770000	17041150730000	17041150600000	17041150510000
17041010810000	17041150310000	17041150350000	17041230920000	17041230910000
17041230900000	17041230940000	17041230930000	17041150640000	17041150700000
17041150750000	17041150460000	17041230500000	17041230460000	17041230810000
17041230490000	17041230620000	17041230730000	17041230640000	17041230570000
17041230550000	17041230710000	17041230520000	17041230680000	17041230430000
17041230670000	17041230610000	17041230870000	17041230760000	17041230830000
17041230880000	17041230540000	17041230890000	17041230400000	17041230410000
17041230530000	17041230590000	17041230820000	17041230510000	17041230720000
17041230690000	17041230650000	17041230660000	17041230420000	17041230800000
17041230860000	17041230450000	17041230480000	17041230740000	17041230580000
17041230440000	17041230780000	17042200740000	17042200820000	17042200900000
17042200890000	17042200730000	17042200910000	17042200800000	17042200760000
17042200700000	17042200710000	17042200780000	17042200770000	17042200790000
17042200690000	17042010600000	17042010590000	17042010580000	17042200810000
17042191360000	17042191320000	17042191350000	17042191400000	17042191330000
17042191340000	17042191390000	17042191380000	17042191370000	17042191300000
17042031400000	17042031340000	17042031430000	17042031410000	17042031190000
17042031270000	17042031260000	17042031150000	17042031420000	17042031300000
17042031230000	17042031310000	17042031220000	17042031180000	17042031140000
17042031250000	17042031460000	17042031170000	17042031380000	17042031200000
17042031440000	17042031390000	17042031240000	17042031130000	17042031120000
17042031320000	17042031330000	17042031280000	17042031290000	17042031160000
17042031450000	17042031370000	17042031210000		

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.